

# CONSENSUS ACTION ON SALT, SUGAR AND HEALTH

England & Wales · Charity number 1098818

## Details

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**Other names** CONSENSUS ACTION ON SALT AND HEALTH, ACTION ON SALT, ACTION ON SUGAR, Action on Salt & Sugar, CASH, WASH, WORLD ACTION ON SALT, WORLD ACTION ON SALT AND HEALTH, WORLD ACTION ON SUGAR

**Status** Registered

**Legal form** Other

**Registered** 2003-07-30

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

## Contact

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**Website** <http://www.actiononsalt.org.uk>

## Activities

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**Objects:** THE CHARITY'S OBJECTS ("THE OBJECTS") ARE:I) THE IDENTIFICATION AND RELIEF OF THOSE WHO SUFFER FROM THE EFFECTS OF A HIGH SALT OR SUGAR INTAKE OR WHOSE HEALTH IS MORE AT RISK FROM A HIGH SALT OR SUGAR INTAKE;II) TO ADVANCE EDUCATION BY PROVIDING INFORMATION AND TRAINING ON THE EFFECTS OF SALT AND SUGAR INTAKE ON HEALTH AND TO UNDERTAKE AND DISSEMINATE RESEARCH INTO THE EFFECTS OF SALT AND SUGAR ON HEALTH;III) TO PROMOTE THE BENEFITS A REDUCTION IN SALT AND SUGAR INTAKE AND TO INCREASE THE UNDERSTANDING, AWARENESS AND RECOGNITION OF THE EFFECTS OF SALT AND SUGAR INTAKE ON HEALTH;IV) IDENTIFICATION OF THOSE WHO SUFFER FROM THE EFFECTS OF, OR WHOSE HEALTH IS MORE AT RISK FROM A HIGH SALT OR SUGAR INTAKE; TO ADVANCE EDUCATION OF THE EFFECTS OF SALT AND SUGAR INTAKE AND DISSEMINATE RESEARCH INTO THE EFFECTS OF SALT AND SUGAR; TO PROMOTE THE BENEFIT OF A REDUCTION IN SALT AND SUGAR INTAKE AND TO INCREASE THE UNDERSTANDING, AWARENESS AND RECOGNITION OF THE EFFECTS OF SALT AND SUGAR INTAKE ON HEALTH

**Activities:** Identification of those who suffer from the effects of, or whose health is more at risk from salt or sugar intake; to advance education of the effects of salt & sugar and disseminate research into the effects of salt & sugar; to promote the benefit of a reduction in salt & sugar intake and to increase the understanding, awareness and recognition of the effects of salt & sugar intake on health.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£143,774	£137,698	-	-
2024-04-30	£371,787	£220,529	-	-
2023-04-30	£96,431	£180,990	-	-
2022-04-30	£66,743	£169,525	-	-
2021-04-30	£113,168	£84,633	-	-

## Trustees

Name	Role	Appointed
<b>Dr Pauline Anne Swift</b>	Chair	2025-10-22
Katharine Helen Boyd		2025-10-22
PROFESSOR MALCOLM LAW		
PROFESSOR PETER SEVER		
Professor Feng He		2022-03-29

**CONSENSUS ACTION ON SALT, SUGAR AND HEALTH**

England & Wales - Charity number 1098818

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# Accounts

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**Charity registration number 1098818**

**CONSENSUS ACTION ON SALT, SUGAR & HEALTH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Professor Peter Sever Professor Malcolm Law Professor Feng He Dr Pauline Swift Katharine H Boyd	(Appointed 22 October 2025) (Appointed 22 October 2025)
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<b>Charity number</b>	1098818
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<b>Principal address</b>	Wolfson Institute of Population Health Queen Mary University of London Charterhouse Square London EC1M 6BQ
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<b>Independent examiner</b>	TC Group Star House Star Hill Rochester Kent ME1 1UX
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<b>Bankers</b>	Lloyds Bank Plc London W6 9HW
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## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

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## **CONSENSUS ACTION ON SALT, SUGAR & HEALTH**

### **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 30 APRIL 2025***

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The trustees present their annual report and financial statements for the year ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Constitution**

The charity is constituted under a Memorandum of Association dated 16 July 2014. The charity number is 1098818.

#### **Method of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees, who are elected and co-opted under the terms of the Memorandum of Association. The Trustees meet regularly (at least annually). New Trustees may be appointed on the recommendation of the Board or following proper notice of nomination by an existing Trustee. Trustees may also be recruited via the charity's website and by advertising in relevant publications. A minimum of three Trustees shall remain in office at any given time; there is no maximum limit.

#### **Policies adopted for the induction and training of Trustees**

New prospective Trustees are invited to meet the staff and receive an introduction to the charity's work, governance and policies. They are included on the CASSH's governance mailing list and receive regular updates from staff.

#### **Organisational structure and decision making**

The Board of Trustees are responsible for the overall governance and strategic direction of the charity. Day-to-day management and administration are delegated to the Campaign Leads, who ensure the charity is run efficiently and in line with the Board's strategy and policies.

#### **Risk management**

The Trustees periodically examine the major risks to which the charity is exposed, concentrating on areas of potential highest impact including:

- Funding and financial sustainability
- External environment (policy and economic factors)
- Governance and compliance (including data protection)
- Reputation (with emphasis on the quality and accuracy of food and drink surveys)

Risks are recorded on a risk register with named leads and mitigating actions. The register and the risk policy are reviewed and updated for Trustee meetings. The Trustees are satisfied that appropriate systems are in place to manage the major risks identified.

## **CONSENSUS ACTION ON SALT, SUGAR & HEALTH**

### **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2025**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Constitutional policies and objectives**

The charity's objects ("the objects") are:

- i. the identification and relief of those who suffer from the effects of a high salt or sugar intake or whose health is more at risk from a high salt or sugar intake;
- ii. to advance education by providing information and training on the effects of salt and sugar intake on health and to undertake and disseminate research into the effects of salt and sugar on health;
- iii. to promote the benefits of a reduction in salt and sugar intake and to increase the understanding, awareness and recognition of the effects of salt and sugar intake on health;

There have been no changes in these objects since the last annual report.

##### **Public benefit**

The Trustees confirm they have had due regard to the Charity Commission's guidance on public benefit in planning the charity's activities.

#### **ACHIEVEMENTS AND PERFORMANCE**

The activities and performance are detailed in the annual report on pages 4 to 22.

#### **INVESTMENT POLICY AND PERFORMANCE**

The Trustees are empowered by the Memorandum of Association to invest the funds not required for immediate working purposes in such a manner as may be thought fit. During the year, the Trustees invested such funds in interest-bearing deposit accounts earning returns at commercial rates of interest.

##### **Financial review**

Income in 2024/25 comprised of research, project funding and professional services, alongside the final tranche of a closing grant. This, coupled with reduced overheads, has resulted in a net surplus of £6,076 at year end. The Trustees have reviewed the charity's financial position, forecasts and reserves policy and consider it appropriate to prepare the accounts on a going-concern basis. No remedial actions are required at this time. The Board's primary operational focus for the coming year (2025/26) is to strengthen fundraising and income diversification, including renewal of key grants and development of new philanthropic and partnership opportunities.

##### **Funds income:**

The charity receives funding from different sources, including research grants, donations from Trusts, donations from individuals generally and interest from fixed term deposits. 2024/2025 has seen success in small funding bids, and we expect to be able to ensure greater security in future years.

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2025*

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#### **Funds expended:**

Team costs, which are paid directly to Queen Mary University of London, are the charity's primary investment and are essential for the continuation of the work for public benefit. Total expenditure for the year was £137,698.00, lower than the prior year due to reduced staffing. In other areas, our spending was broadly in line with previous years, as the charity maintained its commitment to deliver services to its beneficiaries. Only unrestricted funds were received during the year, therefore the charity opened the year with no restricted fund carried forward and closed the year with only unrestricted fund balances carried forward.

#### **Sources of funding:**

Funding was achieved in 2024/2025 through a number of different sources;

- Small and medium research grants
- Donations
- Unrestricted voluntary income
- Investments

#### **RESERVES POLICY**

At year end, the charity held total reserves of £472,447, an increase of £6,076 on 2023/24. The Trustees' policy is to maintain unrestricted reserves (including any designated funds, reviewed annually) at a minimum of two years' operating costs to safeguard mission-critical activities, absorb unforeseen shocks and enable strategic investment. Based on 2024/25 expenditure of £137,698.00, the minimum target level is £275,396.00. Current reserves therefore sit £197,051.00 above this minimum. The Board will keep the level and any designation of reserves under regular review in light of the charity's risk profile, pipeline and financial forecasts.

# ANNUAL REPORT

May 2024 - April 2025



# About Us

Action on Salt and Sugar is a registered charity dedicated to reducing dietary salt, sugar and calorie consumption to improve the health of populations in the UK and worldwide.

The charity is successfully working to reach a consensus with the food industry and the government over the harmful effects of a high salt and sugar diet and bring about a reduction in the amount of salt and sugar added to processed foods and drinks as well as salt added to cooking, and the table. We aim to create sustainable policies and systems that enable reduced free sugars and salt intake.

Action on Salt and Sugar provides resources and expert advice to enable the development and implementation of salt, sugar and calorie reduction programmes UK and worldwide.



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# Foreword

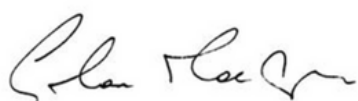
It is my pleasure to welcome you to the 22nd Annual Report from Action on Salt & Sugar.

This past year has reinforced what we've long known: the evidence for transforming our food environment is stronger than ever, yet political action continues to lag behind. In June 2024, the World Health Organization (WHO) Europe's landmark report on the 'Commercial Determinants of Noncommunicable Diseases' laid bare the toll of harmful industries - tobacco, ultra-processed food, fossil fuels, and alcohol - causing 2.7 million deaths annually in Europe alone, equivalent to 34% of all deaths. With the UK ushering in a new Labour government in July 2024, the first in over a decade, this should have ignited the political will needed for the UK's new leadership to drive meaningful change, particularly in areas where the UK once led the world, such as salt reduction.

Over the months that followed, multiple reports echoed the same urgent message. Lord Darzi's independent NHS review called for far greater emphasis on prevention. The House of Lords Food, Diet and Obesity Committee's 'Recipe for Health: A Plan to Fix our Broken Food System' report laid out a clear comprehensive, integrated and long-term strategy to fix our broken food system, placing the food industry at the centre of responsibility, including salt and sugar reformulation taxes and mandatory report for large food businesses on the healthiness of their sales.

It is important to recognise some positive policy developments over the past year, such as the finalisation of restrictions on unhealthy food advertising before 9pm, the uprating of the Soft Drinks Industry Levy, and the launch of consultations to strengthen the levy further. These actions alone however, are not enough. They represent important steps in the right direction, but fall short of delivering the comprehensive, system-wide change needed to create a healthier, more equitable food environment. To meaningfully reduce diet-related ill health, we need a far more ambitious and coordinated approach from government. The 'Nourishing Britain' report identified systemic barriers that still remain unresolved - industry lobbying, departmental fragmentation, and policy inconsistency continue to undermine progress.

As this report reflects, we remain committed to holding government and industry accountable, pushing for stronger, joined-up action to create a healthier, fairer food environment for all. With growing momentum and public support, the time for bold, coordinated policy is now.



**Professor Graham MacGregor**  
**Chairman of Action on Salt and Sugar**

# Monitoring Reformulation

Our mission is to gradually lower UK salt and sugar intake to below the recommended levels with a focus on encouraging the reformulation of processed food and drink products and the products served in the out of home (OOH) sector. Our campaigns put pressure on the food industry so we can create a healthier food environment by shifting the balance; reducing products higher in salt and sugar; and increasing the number of healthier products available.

## May 2024 | Salt Awareness Week

**Marking our 24th Salt Awareness Week, we shined a much-needed spotlight back on salt.**

Regularly eating too much salt can increase our risk of developing high blood pressure, which is a major risk factor for strokes and heart attacks, the two biggest causes of death worldwide. But many people are unaware of the potential risk this is causing to their health, with 5 million people unknowingly living with high blood pressure in the UK.

Reducing salt in our diets is one of the quickest and most effective ways to reduce our blood pressure and improve our health. What we don't often realise is just how much salt we are eating because most of the salt is already in the food we buy.



Over the course of the week, we brought the spotlight back on salt and highlighted how the salt present in everyday foods really add up.



### **Report:** *Are Children's Meals Worth Their Salt?*

How salty we like our food is a learned preference, meaning we can become accustomed to the salty taste of foods being made available to us, but equally, it means we can adjust our taste buds to enjoy a low salt diet. To prevent children from developing a taste for salt in the first place, it is important to reduce the salt content in children's meals.

The nutrition content of children's meals had not been reviewed comprehensively by Action on Salt since 2019. The aim of this report was to assess progress made by the OOH sector in meeting the 2024 salt reduction targets, highlight successful case studies of where salt content had been reduced successfully, and assess the progress made by the OOH sector in children's meals since 2019.

### Findings:

#### Access and Transparency

- Three in four provided transparent nutrition information.
- More than two thirds actively promoted or encouraged fruit and vegetables, either as symbols on menus or inclusion of vegetables in mains and sides.

#### Nutrition

- Main dishes on average contained 415kcal, 14.8g fat, 4.4g saturated fat and 1.62g salt.
- Nearly one in three main dishes provided more than a third of a child's recommended intake for energy and saturated fat, with 49% providing more than half of a child's maximum daily limit for salt.

#### Salt Reformulation

- One in three children's meals exceeded maximum salt targets set by government.
- Similar meals had varying levels of salt, depending on the establishment in question. This demonstrated feasibility in producing meals with less salt and should be prioritised in children's meals.
- Efforts to improve the salt content of children's meals in the OOH sector have been made by some businesses, with children's meals on average 12% lower in salt since 2019. This however is inconsistent across the industry, with children's meals from 6 businesses increasing in salt.

Read the full '[Are Children's Meals Worth Their Salt](#)' report.



### Industry Comments:

We received 12 industry responses:

**ASK Italian** – Promised to review the salt levels in their pizzas.

**Beefeater** – Confirmed they are working through their children's nutrition policy.

**KFC** – Removed gravy as an optional side, which was the saltiest side available in their kids' meal offering

**Las Iguanas** – Removed their two higher salt side dishes (Broccoli, which contained 2.2g and baked beans, which contained 0.8g).

**Call to Action:** Following the report, we called for clearer labelling on children's menus and mandatory salt reduction targets across all food sectors, including OOH.

### **Webinar: Tackling Childhood Obesity: Shifting Behaviours to Tackle the UK's Public Health Crisis**

Our Policy, Public Affairs and International Lead spoke at a Public Policy Exchange event which examined childhood obesity trends in the UK, current policy areas, the role taxation can play in shifting dietary behaviour and more.

## August 2024 | Healthiness in the UK Out Of Home Sector

Unlike packaged foods, reporting on health and nutrition in the OOH sector is scarce and inconsistent. Mandatory calorie labelling for large businesses came into force in 2022, but little more nutrition information is usually provided at point of choice. This lack of nutrition information makes it difficult to set standards for product healthiness in the sector and independently monitor any progress made.

Our report, funded by ShareAction and with contributions from Obesity Health Alliance and Bite Back, called for greater transparency in the sector, and recommended a combination of metrics, which looked at both nutrient balance and applied category-specific caps for the amount of calories, salt and sugar contained in a product to assess the healthiness of food and drink brought OOH, in order to account for the excessive portion sizes often provided in this sector.

Using this approach, a sizeable share of the products currently dominating the UK OOH market were found to be less healthy.

As a first step, we recommended the OOH industry to provide sufficient and consistent information about the products they sell, which would bring them in line with the rest of the food sector.

Read the full [‘Healthiness in the OOH Sector’](#) report.

## November 2024 | Sugar Awareness Week

**During Sugar Awareness Week, we focused on the main sources of sugars in children’s diets as we continued our call on the food industry to reduce the sugar in their products**

It will be no surprise that in the UK, most children are eating too much ‘free sugars’; sugars added to food or drinks at home, by chefs or manufacturers, in whatever form; honey, syrups, juices and smoothies.

An overconsumption of ‘free sugars’ can contribute a significant amount of nutritionally poor calories to a diet, increasing the risk of overweight and obesity, and various related diseases such as heart disease, high blood pressure and type 2 diabetes.

Regular consumption of ‘free sugars’ also increases the risk of developing dental caries, which are entirely preventable, and cause children unnecessary pain and suffering, and impacting their school attendance and performance.



Cakes and buns, biscuits, fruit juices, soft drinks, sweet spreads and preserves, as well as sugar and chocolate confectionery are the main sources of sugar in children's diets. Children and parents are bombarded with sugary snacks wherever they go, often with misleading claims, so it is easy to get used to the sweet taste of food from a young age, influencing future health.

Therefore, for Sugar Awareness Week, we highlighted the importance of reducing free sugars consumption in the UK population.



### **Report:** *Cakes, Chocolate and Biscuits*

Cakes, chocolate confectionery, and biscuits remain major contributors to high sugar intake among children – and with limited success from the government's voluntary Sugar Reduction Programme – Action on Sugar surveyed individually packaged or portioned sweet snacks.

#### **Findings:**

- If consumed in the same day, a single cake, chocolate bar and 1-2 biscuits could add up to 1,326kcal and 92.5g of sugar (equivalent to 23 teaspoons).
- Data showed that 61% of cakes, 63% of chocolate confectionery and 44% of biscuits surveyed equalled or exceeded one-third (10g) of the daily sugar limit for children aged 11+ in just one serving.

#### **Call to Action:**

- Expand the Soft Drinks Industry Levy to cover foods that are driving excess sugar intake in children, with revenue used to fund initiatives aimed at improving children's health.
- Cakes and biscuits should not be allowed to be sold in schools.
- Provide a healthier local food environment around schools.

Read the full '[Cakes, Chocolate and Biscuits](#)' Sugar Awareness Week report.

## March 2025 | Crisps, Nuts and Popcorn: Opportunities for Reformulation

This report analysed over 1,200 crisps, nuts, and popcorn products and revealed how a majority of products are still failing to meet the government's criteria for healthier foods, raising the alarm ahead of the TV and online advertising restrictions.

The wide variation in nutrition content revealed that in many cases such products could be made healthier and much more still needs to be done to level the industry playing field. Findings showed:

- 73% of all snacks included in the report would be classified as high in fat, salt and sugars (HFSS).
- 77% of crisps, 56% nuts and 88% of popcorn would be scored 'less healthy' under the government's guidelines.
- 32% of crisps, 21% of popcorn and 12% nuts were high in salt.
- 44% and 42% of popcorn was also high in saturated fat and total sugars, respectively.
- There is strong compliance with the government's salt and calorie reduction guidelines, suggesting these could go further to incentivise reformulation.

Read the full ['Crisps, Nuts and Popcorn: Opportunities for Reformulation'](#) report.

# Collaborations

Throughout the year we have collaborated with several organisations to help deliver outstanding reports on a range of issues. Such collaboration allows us to build and share our strengths whilst working along other colleagues with a diverse range of skills to build on the evidence at hand and create innovative and practical solutions for the government and food industry.

## Reports

### **May 2024 | Bite Back Report: Sweet Deception – Are Food Giants Using Child-Appealing Tactics Responsibly?**

Action on Salt and Sugar peer-reviewed the child-appeal and nutrition analysis of Bite Back's [report](#), published in May 2024. The report looked at the front of packaging of foods produced by the 10 leading food and drink businesses, highlighting how many of their products that use child-appealing packaging are unhealthy.

### **May 2024 – April 2025 | Strengthening Salt Reduction Policy for Malaysia through Maximum Salt Targets**

Through our continued collaboration with colleagues at the University Kebangsaan Malaysia, with support from Resolve to Save Lives, we have been working to advance salt reduction efforts through the development of maximum salt targets across 14 key food categories. Using a step-wise, evidence-based approach, the project combines quantitative market surveys and qualitative stakeholder interviews to inform policy design. Our team is providing technical and programme management support, drawing on our global network to support international benchmarking. This project reflects an integrated effort across research, policy and industry engagement to build a healthier food environment in Malaysia.

### **January 2025 | The Food Foundation Broken Plate Report 2025**

The Food Foundation released their [2025 Broken Plate Report](#), including analysis from Action on Salt and Sugar. We looked at the sugar content of breakfast cereals and yogurts marketed to children, and the nutritional claims of baby and toddler snacks. The findings highlight the vast health inequalities across the UK as a result of more expensive, less accessible healthy foods, and is a stark reminder that more must be done to improve diet and health.

### **January 2025 – September 2025 | Queen Mary Impact Fund**

Our team was awarded funding in November 2024 from Queen Mary University of London's Impact Fund for the project "Healthier dining: co-creating innovative solutions for nutrition standards compliance in the UK OOH food and drink sector".

The aim of the project is to produce a tool or service that would encourage OOH businesses to better comply with governmental nutrition standards. As part of the project, the team have interviewed a range of stakeholders from large OOH businesses to better understand their motivation and barriers towards fully complying with nutrition standards such as salt and sugar reduction targets and the Nutrient Profile Model (NPM).

### **February 2025 | Recipe for Change Report: Incentivising Reformulation**

The Recipe for Change coalition, of which Action on Salt and Sugar is a partner, released ['Incentivising Reformulation: The Case for Fiscal Levers to Strengthen the UK's Reformulation Programmes'](#), detailing the significant range of salt and sugar across food categories. Using our research findings, the briefing highlights the potential areas for further reformulation and demonstrates how fiscal levers are fundamental to ensure reformulation happens across the board. It presents the rationale for extending the Soft Drinks Industry Levy to food and supports key policymakers and stakeholders to understand and apply food levies.

### **March 2025 | Share Action Investor Briefing: Putting Health Back on the Menu**

Share Action's [report](#) uses Action on Salt and Sugar research findings to provide clear risk assessment direction to OOH investors. With the OOH sector increasingly shaping UK diets, consumers are exposed to foods high in fat, salt and sugars daily, and as such sustained investor engagement with the food industry is vital to ensure explicit health disclosure and enable healthier food choices.

### **April 2025 | Food Foundation 'Boosting Early Years Nutrition to Support a Healthy Childhood'**

Action on Salt and Sugar analysed the packaging of 113 baby and toddler snack products, covering more than 2,000 individual claims. This research was pre-released ahead of the report in response to the BBC Panorama ['The Truth About Baby Food Pouches'](#).

Our research found there was an average of 20 promotional claims per product, including nutrition, composition and health claims. The product with the highest number of claims per packaging had 43 claims, and the most common claims related to "natural" ingredients and perceived healthfulness. Despite these products declaring a high number of different claims that perceive the products to be healthy, 20% of products contained high levels of sugar, and 50% had medium levels, as defined by government front-of pack labelling guidance.

Read the ['Boosting Early Years Nutrition to Support a Healthy Childhood'](#) report.

## Events

Amongst several pieces of data analysis and reports, we have attended a range of events. In October 2024, we attended the re-launch of **Recipe for Change**, a campaign we, alongside 5 other NGOs are collaborating on to advocate for salt and sugar levies on food. We also attended the **Obesity Policy Research Forum** launch and a UPF roundtable with other NGOs hosted by the Soil Association to agree media lines for the Lords Inquiry. We **hosted visitors from the Ministry of Health Malaysia** at Queen Mary University of London to discuss ongoing salt reduction projects.

In November 2024, we contributed to a **Food Matters Live** panel discussion at an industry conference in Ascot. We discussed Healthy Ageing, how reducing salt in products, including use of potassium chloride, can reduce cardiovascular disease, and the challenges of academia-industry engagement. We met the **Dietary Improvement team at the Office for Health Improvement and Disparities** to talk about expected directions of the new government on nutritional guidelines of commercial infant foods, salt and sugar reduction and dietary surveys. We attended several other events in November including **“Ultra-Processed’ Foods: the Scope for Government Action” conference in Imperial**; a Parliamentary event hosted by the **Food and Drink Federation**; the launch of the **House of Lords Food Diet and Obesity Report**; and took part in a panel discussion for Queen Mary University of London **Wolfson Institute of Public Health Research seminar series** on policymakers and their information needs.

**Sustain’s Children’s Food Summit** took place in February 2025 where we put forward a question about fiscal policies as part of the panel discussion with MPs.

As part of our ongoing engagement with industry and ahead of our forthcoming report on snacks, we held **various meetings and engagement activities** with 11 businesses to apply pressure on the food industry and provide viable solutions for salt reformulation.



We also attended the **Tackling Childhood Obesity: Prevention, Education, and Policy by Public Policy Exchange**; and a stakeholder discussion on the potential of food taxes for improving UK diets. This discussion was organised by three NIHR research projects, FINCH (led by Imperial College Business School), COPPER (led by University of Oxford and University of Exeter) and HealthEI (led by University of Sheffield). Each of the projects are currently exploring different food tax scenarios and the potential to use these as a lever for dietary shifts to improve population and planetary health.

We were also invited to present our research input for a roundtable at the **House of Lords, ‘Aligning Next Steps on HFSS Reformulation Levy’**, joining alongside think tanks such as the Tony Blair Institute and Institute for Public Policy Research. As part of the **Early Year Nutrition and Data Coalition**, we supported and gave input to Bremner & Co and Impact on Urban Health on their consultation response to improving the way Ofsted inspects education relating to improving food and nutrition and health equity.

# Our Research

We continue to strengthen the research around salt and sugar reformulation through a variety of outputs, from the reports we launch alongside campaigns, to presenting at events and publishing research papers.

Our research this year included the comparison of the soft drinks industry levy to the sugar reduction programme, presenting key lessons from them both; and we confirmed that by halving salt intake, it can significantly lower the blood pressure of individuals that already have high blood pressure and taking treatment.

Our researchers also concluded that formula-estimated sodium intakes were not recommended to be used in studies associating sodium intake with CVD outcomes to avoid generating misleading evidence. This highlighted the importance of reducing global sodium intake; and evaluated the effectiveness of the mHealth- and School-Based Health Education Program for Salt Reduction (EduSaltS) in China.

## October 2024 | WHO Regional Expert Meeting of Nutrition Policies

In October 2024, we presented at the World Health Organization's Regional Expert Meeting of Nutrition Policies in the Eastern Mediterranean Region, Riyadh, and Saudi Arabia.



This meeting explored the role of NGOs in supporting salt and sugar reduction within government policies and emphasised the importance of continued collaboration. Moving forward, this dialogue will help inform our strategies for global obesity prevention and the promotion of healthier diets.

## January 2025 | The Nutrition Society 2025 Winter Conference

In January, we presented our study on breakfast cereals with child-appelling packaging, and highlighted the potential improvements and further reformulation that is needed as many popular cereal brands continue to contain excessive sugar and low fibre. The study emphasised the vital policy shift that's required if we are to create a level playing field and improve children's diet and health.



## Sugar

### March.

Hashem K, Burt H, Brown M, MacGregor G. [Outcomes of sugar reduction policies, United Kingdom of Great Britain and Northern Ireland](#). Bulletin of the World Health Organization. 2024 Mar 27;102(6):432-439.

# Salt

## September.

Song J, Chen L, Xiong H, Ma Y, Pombo-Rodrigues S, MacGregor G, He F. [Blood Pressure-Lowering Medications, Sodium Reduction, and Blood Pressure](#). AHA/ASA Journals. Hypertension. 2024 Sept;81:e149-e160.

## November.

Tan, M. [Mandatory salt targets: a key policy tool for global salt reduction efforts](#). The Lancet Public Health. 2024 Nov. 9;11, E834-E835.

## May.

Wang N, Wang C, Zhang P, Li Y, He FJ, Li L, Li Y, Luo R, Wan D, Xu L, Deng L, Wu L. [Effectiveness of an mHealth and school-based health education programme for salt reduction \(EduSaltS\) in China: cluster randomized controlled trial within scale-up](#). J Med Internet Res. 2025 Feb 27. doi: 10.2196/60092. Epub ahead of print. PMID: 40017342.

## March.

Egan B, Lackland D, Sutherland S, Rakotz M, Williams J, Commodore-Mensah Y, Jones D, Kjeldsen S-E, Campbell N, Parati G, He F, MacGregor G, Weber M, Whelton P. [Perspective – The growing global benefits of limiting salt intake: an urgent call from the World Hypertension League for more effective policy and public health initiatives](#). J Hum Hypertens. 2025 March 39, 241-245.

## January.

Song J, Wang C, Pombo-Rodrigues S, MacGregor G, Campbell N, He F. [Formulas to estimate dietary sodium intake from spot urine lead to misleading associations with cardiovascular disease risk and mortality](#). J Hypertens. 2025 Apr 1;43(4):681-689.

# Policy

We continue to advocate for government action to reduce salt and sugar in processed foods and in the OOH industry – throughout the year we continued to recommend reviews of the current reformulation programmes, mandatory targets and fiscal measures across the industry.

## May 2024 | House of Lords Library ‘Eating less sugar: Reformulating food and drink products and government policy’ article

Action on Salt and Sugar’s impact was mentioned in the House of Lord’s [article](#). The article reviewed the issues linked to a high sugar intake, alongside the measures that government have in place to reduce population intake, including the sugar reformulation programme and Soft Drinks Industry Levy. “Organisations including Action on Sugar are calling for mandatory, rather than a voluntary, programme of sugar reduction”, referencing our November 2022 ‘The UK’s Sugar Reduction Programme, What is Next?’ [report](#).

## July 2024 | Health For All. Consensus Action on Salt, Sugar and Health 2024 Manifesto

With the Labour party coming into government in July 2024, we set out our charity’s priorities in our new manifesto.

The escalating costs to the NHS of diet related disease are unsustainable, but in many cases are entirely preventable. Providing available, accessible and affordable healthy food is essential in preventing premature death and disability and reducing the cost of a poor diet on the NHS.

The new government needs to create history and be the first to prioritise prevention by:

- 1.Improving the nutritional composition of food and drink.**
- 2.Introducing levies to further incentivise change.**
- 3.Creating healthy environments.**

Read our [manifesto](#).



## October 2024 | The House of Lord's Recipe for Health: A plan to fix our broken food system report

Action on Salt and Sugar submitted written evidence to the House of Lord's Inquiry, and our work was featured five times throughout their final report. This included our call for an independent regulatory authority, such as the Food Standards Agency (FSA) for nutrition related policies and programmes. It also included our reference to the evidence that mandatory policies are more effective than voluntary programmes in salt and sugar reduction.

Our survey on children's packaging was cited, highlighting the high number of products advertised to children that are unhealthy according to the Nutrient Profiling Model. The report also highlighted our view that whilst the proposed guidelines for the composition of baby and infant food showed some alignment with the gold standard World Health Organization Europe Nutrient and Promotion Profile Model, it did not go far enough.

## February 2025 | Parliamentary MP Drop-In Event at Westminster



Action on Salt and Sugar joined other members of the Obesity Health Alliance for a Parliamentary MP drop-in event held at Westminster.

We partnered with Sustain to speak to members of Parliament about the Recipe for Change Campaign and discuss how they can use their position to help influence policy. The event offered a fantastic opportunity to speak in depth about our salt and sugar reduction work and raise awareness of the urgent need for government action.

## March 2025 | Sugar impact in the UK. Parliamentary Discussion

We joined the British Dental Association and the Obesity Health Alliance for a parliamentary discussion on the rising rates of tooth decay and childhood obesity accredited largely in part to the high levels of sugar in our everyday food and drink.



# Consultation Responses

## May 2024.

Action on Salt and Sugar submitted a response to the [House of Lords Food, Diet and Obesity Select Committee's call for evidence](#).

## September 2024.

Action on Salt and Sugar responded and supported the [Obesity Health Alliance's submission](#) to the 'National Policy Planning Framework'.

Action on Salt and Sugar submitted a representation for the [Autumn 2024 Budget](#).

## October 2024.

Action on Salt and Sugar submitted a response to the open [consultation from the World Health Organization](#) on Nutrition Labelling.

## October 2024.

Action on Salt and Sugar submitted a response to the [government consultation](#) 'Introducing further advertising restrictions on TV and online for less healthy food and drink: consultation on internet protocol television (IPTV)'.

## February 2025.

Action on Salt and Sugar contributed to the [Cross-Party Parliamentary Group for a Fit and Healthy Childhood's request](#) for their latest members report 'Early Years Nutrition: Setting the Standard for Change'.

## March 2025.

Action on Salt and Sugar responded to the [HMT-HMRC Soft Drinks Industry Levy Review](#).

## March 2025.

Action on Salt and Sugar responded to the [Advertising Standards Authority consultation](#) on guidance relating to forthcoming advertising restrictions.

## Open Letters

Over the last year Action on Salt have helped lead and endorse a number of open letters to the government, amplifying a unified call for stronger, evidence-led policy.



**November 2024.** Action on Salt and Sugar, along with over 30 other health organisations, signed an open letter coordinated by the Recipe for Change coalition, calling for bolder and more decisive action from the government, to build a healthier food industry.



**December 2024.** Action on Salt and Sugar co-signed an open letter coordinated by the British Medical Journal to the Secretary of State for Health and Social Care calling on the government to better regulate school and nursery spaces and protect children from industry influence.



**December 2024.** Action on Salt and Sugar co-signed an open letter coordinated by Feedback, calling for urgent government action to reduce the UK's oversupply of sugar and prevent millions in healthcare costs and diseases.



**February 2025.** Action on Salt and Sugar supported the British Heart Foundations call to the government to commit to a National Cardiovascular Disease plan.

# Funding Partners

Thank you to the following funders for their support of our projects this year.



Impact  
on **Urban  
Health**



**CONSENSUS ACTION ON SALT, SUGAR & HEALTH**

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2025**

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**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 and 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 the incoming resources and application of resources of the charity for that year.

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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 trust deed. 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.

The trustees' report was approved by the Board of Trustees.

.....  
Dr Pauline Swift  
Chair of Trustees

**Date:** .....

## **CONSENSUS ACTION ON SALT, SUGAR & HEALTH**

### **INDEPENDENT EXAMINER'S REPORT**

#### **TO THE TRUSTEES OF CONSENSUS ACTION ON SALT, SUGAR & HEALTH**

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I report to the trustees on my examination of the financial statements of Consensus Action on Salt, Sugar & Health (the charity) for the year ended 30 April 2025.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**S Meah, FCCA**

**On behalf of TC Group**

Star House

Star Hill

Rochester

Kent

ME1 1UX

Dated: .....

**CONSENSUS ACTION ON SALT, SUGAR & HEALTH**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2025**

		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	5	121,732	-	121,732	214,421	-	214,421
Charitable activities	3	17,139	-	17,139	144,549	-	144,549
Investments	4	4,903	-	4,903	12,817	-	12,817
<b>Total income</b>		<u>143,774</u>	<u>-</u>	<u>143,774</u>	<u>371,787</u>	<u>-</u>	<u>371,787</u>
<b>Expenditure on:</b>							
Charitable activities	6	137,698	-	137,698	220,529	-	220,529
<b>Net incoming resources before transfers</b>		6,076	-	6,076	151,258	-	151,258
Gross transfers between funds		(6,076)	6,076	-	-	-	-
<b>Net income for the year/ Net movement in funds</b>		<u>-</u>	<u>6,076</u>	<u>6,076</u>	<u>151,258</u>	<u>-</u>	<u>151,258</u>
Fund balances at 1 May 2024		<u>152,448</u>	<u>313,923</u>	<u>466,371</u>	<u>1,190</u>	<u>313,923</u>	<u>315,113</u>
<b>Fund balances at 30 April 2025</b>		<u><u>152,448</u></u>	<u><u>319,999</u></u>	<u><u>472,447</u></u>	<u><u>152,448</u></u>	<u><u>313,923</u></u>	<u><u>466,371</u></u>

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**CONSENSUS ACTION ON SALT, SUGAR & HEALTH**

**STATEMENT OF FINANCIAL POSITION**

**AS AT 30 APRIL 2025**

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	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	11	1,491		33,123	
Cash at bank and in hand		479,302		466,643	
		<u>480,793</u>		<u>499,766</u>	
<b>Creditors: amounts falling due within one year</b>	12	(8,346)		(33,395)	
		<u></u>		<u></u>	
<b>Net current assets</b>			472,447		466,371
			<u></u>		<u></u>
<b>Net assets excluding pension liability</b>			472,447		466,371
			<u></u>		<u></u>
			<u></u>		<u></u>
<b>The funds of the charity</b>					
Unrestricted funds - general			152,448		152,448
Unrestricted funds - designated	14		319,999		313,923
			<u></u>		<u></u>
			472,447		466,371
			<u></u>		<u></u>

The financial statements were approved by the trustees on .....

.....  
Dr Pauline Swift  
**Chair of Trustees**

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 30 APRIL 2025

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#### 1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 2 Accounting policies

##### Charity information

Consensus Action on Salt, Sugar and Health constitutes a public benefit entity as defined by FRS 102.

##### 2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

##### 2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes. The designated fund will provide working capital to the charity to enable it to continue its unique activities whilst the trustees implement their fundraising strategy.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

---

#### 2 Accounting policies

(Continued)

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

#### 2.4 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

---

#### 2 Accounting policies

(Continued)

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 is classified by activity, The costs of each activity are made up of the total of direct costs and shared costs, including support costs Involved In undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

#### 2.5 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities classified as payable within one year are not amortised.

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

#### 2 Accounting policies

(Continued)

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are extinguished.

#### 3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Research and surveys income	17,139	144,549

#### 4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	4,903	12,817

#### 5 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Donations	36,381	201,225
Grants	82,959	12,750
Sponsorship	2,392	446
	<u>121,732</u>	<u>214,421</u>

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

6 Charitable activities

	National Salt Awareness Week	Food Salt and Sugar Surveys	FoodSwitch	National Sugar Awareness Week	WASSH	Total 2025	Total 2024
	2025	2025	2025	2025	2025		
	£	£	£	£	£	£	£
Direct project costs	5,596	83,150	25,585	6,396	6,396	127,123	207,096
Other direct costs	72	936	288	72	72	1,440	1,017
	<u>5,668</u>	<u>84,086</u>	<u>25,873</u>	<u>6,468</u>	<u>6,468</u>	<u>128,563</u>	<u>208,113</u>
Share of support costs (see note 7)	99	1,283	395	99	99	1,975	5,600
Share of governance costs (see note 7)	358	4,654	1,432	358	358	7,160	6,816
	<u>6,125</u>	<u>90,023</u>	<u>27,700</u>	<u>6,925</u>	<u>6,925</u>	<u>137,698</u>	<u>220,529</u>
<b>Analysis by fund</b>							
Unrestricted funds - general	<u>6,125</u>	<u>90,023</u>	<u>27,700</u>	<u>6,925</u>	<u>6,925</u>	<u>137,698</u>	<u>220,529</u>

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

6 Charitable activities

(Continued)

For the year ended 30 April 2024

	National Salt Awareness Week £	Food Salt and Sugar Surveys £	FoodSwitch £	National Sugar Awareness Week £	WASSH £	Total 2024 £
Direct project costs	17,100	129,997	39,999	10,000	10,000	207,096
Other direct costs	51	661	203	51	51	1,017
	<u>17,151</u>	<u>130,658</u>	<u>40,202</u>	<u>10,051</u>	<u>10,051</u>	<u>208,113</u>
Share of support costs (see note 7)	280	3,640	1,120	280	280	5,600
Share of governance costs (see note 7)	341	4,429	1,364	341	341	6,816
	<u>17,772</u>	<u>138,727</u>	<u>42,686</u>	<u>10,672</u>	<u>10,672</u>	<u>220,529</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	<u>17,772</u>	<u>138,727</u>	<u>42,686</u>	<u>10,672</u>	<u>10,672</u>	<u>220,529</u>

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

#### 7 Support costs allocated to activities

	<b>Total 2025</b>	<b>Total 2024</b>
	£	£
Insurance	60	1,039
Membership fees	944	9,629
Sundry expenses	835	832
Travel and subsistence	600	1,014
Marketing	375	-
Computer expenses	-	183
Governance	7,160	6,818
	<u>9,974</u>	<u>19,515</u>
	<u><u>9,974</u></u>	<u><u>19,515</u></u>
	<b>2025</b>	<b>2024</b>
<b>Governance costs comprise:</b>	<b>£</b>	<b>£</b>
Accountancy	7,160	6,818
	<u>7,160</u>	<u>6,818</u>
	<u><u>7,160</u></u>	<u><u>6,818</u></u>

Governance costs includes payments to the independent examiners of £1,920 (2024 - £1,835) for independent examination fees.

#### 8 Trustees

During the year, Trustees received reimbursement of expenses of £Nil (2024 - £Nil).

#### 9 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
	4	4
	<u>4</u>	<u>4</u>
	<u><u>4</u></u>	<u><u>4</u></u>

There were no employees whose annual remuneration was more than £60,000.

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

#### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

#### 11 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	431	32,765
Prepayments and accrued income	1,060	358
	<u>1,491</u>	<u>33,123</u>

#### 12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,283	2,395
Accruals and deferred income	4,063	31,000
	<u>8,346</u>	<u>33,395</u>

#### 13 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £
<b>At 30 April 2025:</b>			
Current assets/(liabilities)	152,448	319,999	472,447
	<u>152,448</u>	<u>319,999</u>	<u>472,447</u>

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

#### 13 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
<b>At 30 April 2024:</b>			
Current assets/(liabilities)	152,448	313,923	466,371
	<u>152,448</u>	<u>313,923</u>	<u>466,371</u>

#### 14 Unrestricted funds - designated

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 May 2024 £	Transfers £	At 30 April 2025 £
	313,923	6,076	319,999
	<u>313,923</u>	<u>6,076</u>	<u>319,999</u>
<b>Previous year:</b>			
	At 1 May 2023 £	Transfers £	At 30 April 2024 £
	313,923	-	313,923
	<u>313,923</u>	<u>-</u>	<u>313,923</u>

The designated fund will provide working capital to the charity to enable it to continue its unique activities whilst the trustees implement their fundraising strategy.

#### 15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**CONSENSUS ACTION ON SALT, SUGAR AND HEALTH**

England & Wales - Charity number 1098818

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# Accounts

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Charity registration number 1098818

**CONSENSUS ACTION ON SALT, SUGAR & HEALTH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2024**

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Professor Graham MacGregor, Chairman Professor Peter Sever Professor Malcolm Law Professor Feng He
<b>Charity number</b>	1098818
<b>Principal address</b>	Wolfson Institute of Population Health Queen Mary University of London Charterhouse Square London EC1M 6BQ
<b>Independent examiner</b>	TC Group Star House Star Hill Rochester Kent ME1 1UX
<b>Bankers</b>	Lloyds Bank Plc London W6 9HW

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## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

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## **CONSENSUS ACTION ON SALT, SUGAR & HEALTH**

### **TRUSTEES' REPORT**

***FOR THE YEAR ENDED 30 APRIL 2024***

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The trustees present their annual report and financial statements for the year ended 30 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Constitution**

The charity is constituted under a Memorandum of Association dated 15 January 1996. The charity number is 1098818.

#### **Method of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. The Trustees meet once a year. New Trustees may be appointed on the recommendation of the Trustee Board or on proper notice of a nomination being given by a Trustee. In addition, Trustees may be recruited through the company's website and by advertising in relevant publications, including national newspapers. A minimum of three Trustees should remain in office at any given time but there is no maximum limit.

#### **Policies adopted for the induction and training of Trustees**

New prospective Trustees are invited to meet the staff. They are also included on the CASSH's mailing list for 'Governance' updates, and receive regular updates on the charity's work from the Staff and Chairman, Professor Graham MacGregor.

#### **Organisational structure and decision making**

The Board of Trustees are responsible for the management of the Charity. They delegate the general management and administration of the charity to the campaign and policy leads, who, with the department heads and other senior staff, ensure that the company is run efficiently.

#### **Risk management**

The Trustees periodically examine the major risks to which the charity is exposed, concentrating on areas of potential highest impact including:

- Failure of funding
- External environment (including pandemic response)
- Governance including General Data Protection Regulation
- Reputation with emphasis on the charity's food and drink surveys, and Smartphone app FoodSwitch

All areas within the charity's risk policy are regularly evaluated by lead individuals. This helps drive review of the policy and the risk register is updated for trustee meetings. The Trustees are satisfied that the system in place is appropriate for managing the charities exposure to the major risks identified.

## **CONSENSUS ACTION ON SALT, SUGAR & HEALTH**

### **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 30 APRIL 2024***

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#### **OBJECTIVES AND ACTIVITIES**

##### **Constitutional policies and objectives**

The charity's objects ("the objects") are:

- i. the identification and relief of those who suffer from the effects of a high salt or sugar intake or whose health is more at risk from a high salt or sugar intake;
- ii. to advance education by providing information and training on the effects of salt and sugar intake on health and to undertake and disseminate research into the effects of salt and sugar on health;
- iii. to promote the benefits of a reduction in salt and sugar intake and to increase the understanding, awareness and recognition of the effects of salt and sugar intake on health;

There have been no changes in these objects since the last annual report.

#### **ACHIEVEMENTS AND PERFORMANCE**

The activities and performance are detailed in the annual report on pages 4 to 23.

#### **INVESTMENT POLICY AND PERFORMANCE**

The Trustees are empowered by the Memorandum of Association to invest the funds not required for immediate working purposes in such a manner as may be thought fit. During the year, the Trustees invested such funds in interest bearing deposit accounts earning returns at commercial rates of interest.

##### **Financial review**

A donation from the Marcela Trust, along with the secured funding from ShareAction to deliver a research project on the out of home sector, means CASSH is operating within budget. This has meant the charity was able to recruit more staff to fulfil their commitments. The Trustees reviewed the financial position and agreed no further action was required at this stage, other than an increased focus on fundraising to be required in 2024/2025.

##### **Funds income:**

The charity receives funding from different sources, including research grants, donations from Trusts, donations from individuals generally and interest from fixed term deposits. 2023/2024 has seen successful funding bids, and we expect to be able to ensure greater security in future years.

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2024*

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#### **Funds expended:**

Team costs, which are paid directly to Queen Mary University of London, are our primary investment and are essential for the continuation of our work for public benefit. Spending was slightly higher than the previous year, due to a new member of staff. In other areas, our spending was in line with previous years, as the charity maintained its commitment to deliver services to its beneficiaries. Only unrestricted funds were received during the year, therefore the charity opened the year with no restricted fund carried forward and closed the year with only unrestricted fund balances carried forward.

#### **Sources of funding:**

Funding was achieved in 2023/2024 through a number of different sources;

- Small and medium research grants
- Donations
- Unrestricted voluntary income
- Investments

#### **RESERVES POLICY**

The charity currently holds £466,371 in reserves, which is an increase of £151,258 from 2022/2023. The Trustees aim to maintain a high level of unrestricted reserves which ensures that there are adequate funds to meet current and future liabilities. The Trustees consider that holding unrestricted reserves (including designated funds which are reviewed on an annual basis) equivalent to approximately 2 years' operating costs. This is to ensure the charity has sufficient funds to support its ongoing mission-critical activities in the face of unforeseen financial challenges, and to enable strategic growth and development opportunities. Our reserve level is set to cover a minimum of 2 years' worth of operating costs, equating to approximately £441,058, based on the annual operating budget. This level is reviewed annually, considering current risk assessments and financial forecasts.



# Annual Report

Nutrition Research in Action

May 23 — April 24

**Consensus Action on Salt, Sugar and Health (CASSH)** is a registered charity dedicated to reducing dietary salt, sugar and calorie consumption to improve the health of populations in the UK and worldwide.

The charity is formed of three research and advocacy groups: **Action on Salt, Action on Sugar and World Action on Salt, Sugar & Health (WASSH)**.

**Action on Salt** and **Action on Sugar's** aim is to improve population health and food environments through our research and impact on the nutritional quality of food and drink. With a track record of success in reducing salt and sugar we inform policy, influence the food industry, raise awareness and build advocacy.

**WASSH's** mission is to improve the health of populations throughout the world by achieving reductions in salt, sugar and calorie intake. WASSH provide's resources and expert advice to enable the development and implementation of salt, sugar and calorie reduction programmes worldwide. WASSH is a global network of more than 600 expert members in 100 countries.

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## Foreword from our Chairman

It's my pleasure to welcome you to the 21st annual report from Consensus Action on Salt, Sugar and Health.

Reflecting on this last year, 2023-2024 has presented us with a number of challenges and setbacks for public health. Persistent inaction from government has put a spotlight on the ongoing struggles many of us are facing in getting access to affordable food lower in salt and sugar.

And if you change nothing, then nothing will change. The governments overdue progress report on calorie reduction showed limited progress has been made by food businesses in achieving the goals and targets set out for them. Industry progress on salt reduction has not yet been assessed, despite prior commitments from Government to review in 2022, but our publication in September confirmed the Government has failed to reduce population salt intakes and consequently improve public health in England since 2014. This simply isn't acceptable and is a failure to public health. We wrote to the Prime Minister, co-signed by 33 leading experts and charities, and called on him to prioritise salt reduction once and for all, through a mandatory and comprehensive programme.

History tells us that voluntary measures to improve the nutritional quality of food and drink are doomed to failure. Salt and calorie reductions programmes are just two examples, in contrast to the mandatory soft drinks industry levy, which has been a roaring success, achieving a 34.3% reduction in sugar content between 2015 and 2020. Our recent [partnership](#) with Sustain, the Obesity Health Alliance, the Food Foundation and the British Heart Foundation has been calling for a similar levy to be introduced to food, as an important step towards a better food system that works for both health and profit. It is high time Government learned from its failures and set meaningful policies to tackle our troubling food system.

But, amidst the doom and gloom, there are signs of hope. An impromptu summer election has left us with a new government, and 335 newly appointed MPs. Labour's manifesto promised to tackle unhealthy food environments, with commitments to follow through with a ban on junk food advertising and sale of energy drinks to children, all of which will help create healthier environments. It's certainly a positive start to their leadership, but it is not enough to solve our nations health crisis. Little has yet been mentioned on prevention, but the newly appointed Secretary Under State for Public Health has the welcome addition of Prevention in his title, a first in history. We hope this is a sign of a brighter future in public health.

Our focus for the year ahead will be to push the case for mandatory reformulation, explore fiscal measures to incentivise change, and encourage healthier environments for all. For too long, the food industry has been allowed to dictate our health, but it's time to pull back the reins.



Professor Graham MacGregor  
Chairman of CASSH

## Our Year in Summary



**270** Pieces of media coverage, across TV, radio, national print media and online



**4** Surveys of salt, sugar and excess calorie content of popular food and drink



**2** Global awareness weeks, with support from **62** health organisations, dietitians and registered nutritionists



**5** Collaborative projects in UK, Malaysia, Eastern Mediterranean Region and South East Asia



**12** Peer reviewed publications



**14** Meetings with food companies to challenge their progress with salt and sugar reduction

## May

World Health Organization released guidelines on the use of non-sugar sweeteners.

Action on Sugar published a survey looking at the sugar ranges of infant food and called for the health secretary to release the commercial baby food and drink guidelines in two co-signed letters. Following on from this, in March 2024 – OHID proposals on voluntary industry guidelines for commercial baby food and drink aimed at children aged up to 36 months

Action on Salt held their annual Salt Awareness Week and published an out of home survey looking at pizzas.

## June

The Government delayed the implementation of volume price restrictions on less healthy food and drink until 1st October 2023

Action on Salt and Sugar contributed three metrics to this year's annual Food Foundation's Broken Plate report.

## July

SACN released a statement on processed foods and health.

Our research team published a global study showing a positive correlation between soft drink consumption and prevalence of overweight and obesity in adolescents.

The Government launched the Major Conditions Strategy, a 5 year plan to address the main causes of death and poor health. Action on Salt and Sugar called on them to prioritise prevention, through mandatory salt reduction, the expansion of the successful soft drinks industry levy to milk based drinks, and commitments to early years through improved nutrition and marketing guidelines for food and drink intended for young children.

FOTP was announced in 2022, intended as a collaboration between government, industry and academia to improve the food system through more transparent food data. Whilst initially mandatory, it was downgraded to a voluntary initiative. A series of workshops took place with food and drink businesses to consider possible metrics for voluntary reporting on the healthier of sales in a consistent format. These workshops involved 15 industry members who met 3 times between July 2023 and April 2024. DHSC invited Action on Salt and Sugar to join the NGO workshops and share our views and concerns of the metrics put forward by the industry working group.

## August

Action on Sugar published a survey looking at the nutritional quality of breakfast cereals and yogurts with packaging that appeals to children.

The Major Conditions Strategy announced the resuscitation of commercial baby food and drink guidelines.

## September

A new campaign 'Recipe for Change' launched calling for an industry levy to help make food healthier. Action on Salt and Sugar are a key advisory member of this campaign

We published new research confirming the UK's current salt reduction programme is no longer fit for purpose and wrote to government leaders calling on them to prioritise public health through reformulation

Action on Sugar submitted a joint consultation response with Feedback on raw cane sugar autonomous tariff quotas.

## October

Action on Sugar published a joint report with Feedback on Sugar Pollution – Curbing sugar supply for health and the environment

Action on Salt and Sugar responded to the 'Nutrition and health claims on food: proposed legislative reforms' consultation.

## November

Action on Sugar's national Sugar Awareness Week looked at the calorie and sugar content of drinks and sweet food snacks sold in high street coffee shops.

Action on Sugar called for greater transparency over the lack of nutrition information available at point of purchase, and new levies to encourage healthier food and drink across the board.

## December

Action on Sugar and Feedback ran a parliamentary event to discuss why policies are needed to reduce the UK's oversupply of sugar.

## February

The Advertising Standards Authority ran a consultation on the implementation of new rules further limiting food and drink advertising to children on TV, and in on-demand programme services and paid online ad media. CASSH shared concerns on their interpretation of 'identifiable product' to mean a specific product for salt and to exclude 'generic' less healthy items.

## March

Action on Salt published a new survey looking at the salt and saturated fat content of cheese, a major contributor of salt to UK diets.

Action on Sugar and Feedback submitted a response to the Department for Business and Trade, reviewing the UK's raw cane sugar ATQ.

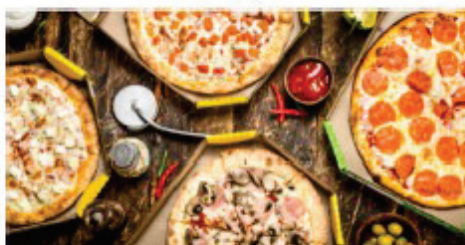
## April

Action on Salt and Sugar submitted a response to The House of Lords Committee on Food Diet and Obesity call for written evidence for its inquiry into the role of foods such as those high in fat, salt and sugar, in a healthy diet and tackling obesity.

## Monitoring Reformulation

Over the last 12 months, we have worked on several surveys, some of which have been built into comprehensive technical reports to guide industry into further action.

### The Nutritional Quality of Pizzas



Our salt awareness week report revealed one in two pizzas provide a days' worth of more salt per pizza. Worryingly, many pizzas now have more salt than they did in 2014, despite a reformulation programme being in place.

**Call to action:** Government to enforce the salt targets (as many other countries have now done) or expand the successful Soft Drinks Industry Levy to excessively salty food.

#### Industry comments:

*Dominos - "...Within our wide range of pizzas, there are large variations in salt content, including - as the report points out - pizzas where the salt content has been reduced significantly.*

*"Action on Salt's work is important, but they have failed to make clear that our medium pizzas are significantly more substantial than supermarket pizzas in the survey and feed up to three people..."*

### Breakfast Cereals and Yogurts



As part of our annual metrics in the Food Foundation's Broken Plate Report, we published new research that found breakfast cereals and yogurts that appeals to children continue to contain unnecessary amounts of sugar.

**Call to action:** Removal of packaging that appeals to children from products that are high or medium for sugars, salt, and/or saturated fat and instead place on healthier products

#### Government comments:

**Will Quince** - Action on Sugar's call to action was "a step too far" and a "nanny state intervention", with responsibility falling on parents "to educate" their children. Action on Sugar wrote to Will Quince to clarify our position and provide evidence to support our call

#### Industry comments:

**Nestle** - *"...Since 2003, Nestle Cereals embarked on a significant and consistent work of reformulation meaning 84% of the portfolio is now classed as not high in fat, salt and sugar (non-HFSS) according to the UK Government's nutrient profiling model..."*

**Kellogg's** - *"...For those wanting a lower sugar option, many of our cereals, including Corn Flakes, Rice Krispies, Coco Pops and Special K Original are classed as non-high in fat, salt and sugar (non-HFSS) using the government's own nutrition standards. Four out of our five top-selling cereals are non-HFSS."*

### Sweet Food and Drink Products sold in Major high street coffee shops



Our sugar awareness week report revealed over a third of sweet food and drink products sold in major high street coffee shops exceeded an adult's daily limit of sugar in one serving. We found consuming a food and drink option in one sitting can contain up to 39tsp of sugar.

**Call to action:** Extend the current Soft Drinks Industry Levy to include all juice and milk-based drinks and/or introduce levies targeting the high sugar content in sweet foods.

#### Industry comments:

**Starbucks** - "...Since 2012, we have worked to reduce sugar content across our product range, resulting in the development of sugar-free syrups - vanilla, hazelnut and caramel, evolving our recipes to bring down the sugar content of drinks, such as a 22% sugar reduction in a Grande Chai Tea Latte, and baked goods, which have seen sugar levels reduced by 14% since 2018, and more.

*We provide nutritional information online and on our menu boards, and offer customers a range of customization options...."*

### Cheddar and Similar Cheeses



Action on Salt assessed the salt content of over 600 Cheddar and similar hard-pressed cheeses - one of the top contributors of salt to the UK diets.

Plant based cheeses were found to contain the highest levels of salt, averaging 1.91/100g, followed by cheddar at 1.78g/100g.

**Call to action:** The current salt reduction targets need immediate review and stronger enforcement as they currently do not include plant-based cheese products.

## Collaborative Projects

### **Challenging the UK's excessive sugar beet production and consumption for better soil and health (November 2021 - 2023)**

In November 2021, Action on Sugar and Feedback UK were awarded funding by the Esmée Fairburn Foundation for a joint two-year project on the environmental and health implications of sugar beet production in the UK. Feedback UK are a campaign group that exposes systemic problems that have led to the environmentally and socially unsustainable use of resources within the global food system.

In October 2023 a [report](#) was published in collaboration with Feedback - 'Sugar Pollution - the impacts on public health and the environment of producing, importing and consuming too much sugar.' The UK sugar supply is equivalent to over two-and-a-half times the amount needed to meet the population's maximum recommended intake, contributing to levels of obesity that cost the NHS around £6.5 billion a year. Yet despite this damage, the UK uses around 100,000 hectares of prime agricultural land to grow sugar beet, providing just over 50% of the UK's sugar supply.

The report was discussed at an event held at the House of Commons, with guest speakers from Feedback and Kate Quilton.



### **"Fuel Us, Don't Fool Us: Sweet Deception - Are Food Giants Using Child-Appealing Tactics Responsibly?" (March - April 2024)**

Action on Salt collaborated with Bite Back to highlight the indiscriminate tactics used by large food businesses to influence children's food decisions. The report looked at the front of packaging of foods produced by the 10 leading food and drink businesses. With the support of our Campaign Lead, these were then verified and analysed for their nutritional quality.

Of the 262 food products surveyed, a shocking 78% were deemed high in fat, salt and sugar (HFSS).

Of the 10 businesses included in the analysis, seven of them (Ferrero, Kellogg's, Mars, Mondelez, Nestlé, PepsiCo and Unilever) had the majority of their child-appealing products deemed as unhealthy.

### **Recipe for Change (September 2023 - ongoing)**

In September we partnered with the new [Recipe for Change](#) Campaign, calling for

1. The government to build on the success of the Soft Drinks Industry Levy by introducing a new levy on unhealthy food
2. For business to change the recipe of the food and drink that they sell to make them healthier for all of us
3. To invest revenue raised from the levy in children's health and access to good food

A new industry levy on salt and sugar could prevent 2 million cases of disease and save the NHS £77.9 billion

Recipe for Change is made up of the following organisations: Sustain, Obesity Health Alliance, The Food Foundation, Impact on Urban Health, British Heart Foundation, Action on Salt and Sugar

**Influencing Early Years Nutrition (May 2022 - May 2024)**

Action on Sugar continued their funded work in early years investigating the nutritional profile of food and drinks marketed for children <36 month olds.

This year we:

- published a survey showing the variation of sugar within the baby food aisle
- called for the Health Secretary to release the commercial baby food and drink guidelines in two separate letters signed by NGOs and infant food companies
- included a new metric in the Food Foundation's Broken Plate Report looking at health and nutrition claims of baby snacks
- took part in OHID's stakeholder engagement meeting on the commercial baby food and drink guidelines, providing our top 5 recommendations on what needs to be changed within Public Health England's draft guidelines
- contributed to the Obesity Health Alliance early years position statement
- responded to Food Safety Authority of Ireland's draft reformulation targets for commercially available complementary Foods
- responded to OHID's updated proposals for commercial baby food and drink guidelines
- held an advisory meeting with key stakeholders to identify key issues and next research steps for commercial infant and toddler food

**Healthfulness assessment in the UK Out of Home (OOH) sector (September 2023 - July 2024)**

In partnership with the Obesity Health Alliance, Bite Back 2030, and with advisory support from Nesta, we have been awarded funding by ShareAction for a project on healthfulness assessment models and metrics for the OOH sector, i.e. quick-service restaurants, full-service restaurants, pubs & bars, and coffee & sandwich shops.

The aim was to identify, and reach consensus on, the features that a model or metric should have to suitably assess the healthfulness of products sold OOH.

This involved:

- A review of government-endorsed nutrient profile models and metrics worldwide
- Stakeholder consultations via interviews, focus groups, and workshops
- Healthfulness assessment of the best-selling menu items of the 20 largest OOH companies in the UK, using the UK Nutrient Profile Model, the maximum targets and guidelines set in the UK calorie, salt, and sugar reduction programmes, the cut-offs used in the UK front of pack nutrition labels, and a combination thereof
- Formulation of recommendations around data transparency, healthfulness assessment, and reporting for the 'out of home' sector
- Consensus building workshops with NGO representatives, experts, and key opinion leaders

## Salt Awareness Week: 15-21<sup>st</sup> May 2023

Heart attacks and strokes are the biggest causes of death and disability in the UK, with two people suffering from these often-debilitating conditions every 5 minutes. The strain this is having, not only on the individual and their families, but on our struggling NHS cannot be ignored.

Most cases are entirely preventable, and so it's vital we all take measures to improve our health and prevent these events from happening in the first place. It's a little-known fact that eating less salt is one of the quickest and most effective ways of improving our health, with just 1 less 'pinch' a day saving over 6,000 lives every year in the UK. But how can we cut back on our salt, when everything we buy is full of it?

From sliced bread to biscuits, Friday night takeaways to 'healthy' salads, everything has added salt. In fact, three quarters of the salt we eat is already in the foods we buy, and it's impossible to take it out once it's been added in.



### The Nutritional Quality of Pizzas

Previous research on the salt content of pizzas has demonstrated the significant level of both salt and calories in this category, with 1 in 2 pizzas containing more salt than the maximum daily limit of 6g.

The OOH sector has experienced exponential growth in recent decades, with the market size of fast food and takeaway food in the UK forecast to reach >£21 billion in 2022. Takeaway pizzas were reported as the fourth most popular takeaway food, with a reported increase in consumption over the years.

In previous research, takeaway pizzas were shown to contain up to two and a half times as much salt compared to store bought pizzas.

For Salt Awareness Week, Action on Salt explored assess industry progress in meeting the 2024the nutritional quality of pizzas in both retail and OOH, and assessed industry salt and calorie reduction targets and highlight successful case studies of where salt content has been reduced successfully.

### Findings:

- Half of all UK pizzas provided a days' worth or more of salt (g) and saturated fat (20g)
- Takeaway pizzas contained more than twice the amount of salt compared to supermarket pizzas
- Store-bought pizzas had stronger compliance to reformulation targets, with >85% achievement of both the maximum salt and calorie targets
- OOH sector lagging behind in salt and calorie reduction; only 57% achieved the maximum salt target and 40% achieved the maximum calorie target
- Store-bought pizzas reportedly lower in salt compared to 2014, unlike restaurant and takeaways where many are now higher in salt

More details can be found [on our website](#)

### Call to Action

Enforce the salt targets (as many other countries have now done) or expand the successful Soft Drinks Industry Levy to excessively salty food

**Industry Responses**

Dominos - "...Within our wide range of pizzas, there are large variations in salt content, including - as the report points out - pizzas where the salt content has been reduced significantly.

"Action on Salt's work is important, but they have failed to make clear that our medium pizzas are significantly more substantial than supermarket pizzas in the survey and feed up to three people..."

Pizza Pasta & Italian Food Association - "...Although a small amount of salt is needed in making the dough for the base - similar to that used in bread making - the majority comes through the toppings and most pizzas have much lower salt levels than the ones quoted..."

Action on Salt response: Salt reduction targets are based on a pizza 11.5inch in diameter, which a domino's medium pizza

**Policy:**

We released a report on the economic, health, workforce and environmental benefits of salt reduction, which was distributed to MPs, the Health Select Committee, the Labour Shadow Health team and policy advisors to Kier Starmer.

**Supporters:**

We are grateful for the support from a range of registered nutritionists and dietitians and health organisations, adding weight to our policy calls and campaign actions.



## Sugar Awareness Week: 13-19<sup>th</sup> November 2023

Sugar Awareness Week 2023 took the opportunity to bring attention to the importance of reducing sugar and calories in the OOH sector after the final voluntary sugar reduction programme report showed the eating OOH sector fell behind on its commitments to reduce sugar, with an overall reduction of just 0.2% sugar between 2017 and 2020. Whether at a restaurant, cafe, fast food outlet or a takeaway, there are many opportunities for us to eat out.



Relentless marketing tactics influence our buying habits more than we are aware, and despite industry commitments to reduce sugar, many products can contain more free sugars than the daily recommended limit. It is time sugar reduction commitments are taken seriously.

**Sugar Awareness Week**  
13th - 19th November 2023



### UK Cross-sectional Survey: Coffee Shop Open Cup Drinks and Sweet Foods

In a time where convenience is ever increasing, eating out has become much more than sitting in a restaurant. It includes grabbing a drink or something to eat from a café, going to a drive through of a fast-food chain, having lunch at the canteen at work and even having a takeaway and eating it at home. With the rise of delivery apps, 'eating out' is as simple as pressing a button, and it is changing our eating patterns, fast.

Many still consider eating out as a treat, despite coffee shops and fast-food outlets

lining the streets, hospitals, train stations and airports. Regardless of how often we eat out in its different forms, options available to us are often high in calories, fat, salt and sugar.

It's reported by the British Coffee Association, that 80% of people who visit coffee shops do so at least once a week, with 16% visiting on a daily basis. Action on Sugar has surveyed unpackaged sweet food and drinks in popular coffee shops to analyse their sugar content.

#### Findings:

- Over a third of drinks and sweet products sold in major high street coffee shops exceed an adult's daily limit of sugar per serve
- The highest combination of food and drink sold in coffee shops can contain 157g (39tsp) sugar - 5 times an adult's maximum daily sugar limit

More details can be found [on our website](#)

#### Call to Action:

Introduce new levies such as

- Extending the current Soft Drinks Industry Levy across all juice and milk-based drinks
- Introducing levies targeting the high sugar content in sweet foods. Revenue generate from the levy can be invested back into children's health

#### Industry Responses:

Starbucks - "...Since 2012, we have worked to reduce sugar content across our product range, resulting in the development of sugar-free syrups - vanilla, hazelnut and caramel, evolving

our recipes to bring down the sugar content of drinks, such as a 22% sugar reduction in a Grande Chai Tea Latte, and baked goods, which have seen sugar levels reduced by 14% since 2018, and more.

We provide nutritional information online and on our menu boards, and offer customers a range of customization options....”

**Policy:**

To coincide with the week, we published a new policy briefing addressing the high sugar levels in juice and milk-based drinks.

Within the briefing, it contains context on the importance of addressing products with high sugar levels, background on the Governments commitments to sugar reduction and our organisations recommendation to extend the current Soft Drinks Industry Levy across all juice and milk-based drinks.

**EXTENDING THE SOFT DRINKS INDUSTRY LEVY**  
Addressing high sugar levels in juice and milk-based drinks

**CONTEXT**

- Excessive sugar and calorie intake is a major contributor to high and rising levels of overweight and obesity in children and adults.
- Obesity costs the UK **£16 billion** annually, equivalent to 3% of the 2023 GDP, including lost productivity and costs to the NHS of £50 billion.
- Excessive sugar consumption also causes tooth decay, with **oral disease being the leading reason** (4-year-olds in the UK are admitted to hospital).
- The Soft Drinks Industry Levy (SDIL) was a success for public health and business. It has reduced the sugar content of soft drinks by 40%, increased **juice and milk-based drinks** served from the SDIL and instead covered by the voluntary Sugar Reduction Programme, with mixed results.

**46,000** drinks of sugar consumed from soft drinks, as a result of the **extending soft drinks industry levy**

**KEY RESEARCH FINDINGS**

- Soft drinks are a major high level of sugar, but not a daily diet of sugar per se.
- Soft drinks should have a 'high' label for total sugars if their nutrient labeling shows more than 10g/100ml.
- There is no one key contributor of calories and sugar to diets and can be reduced.

**RECOMMENDATION**

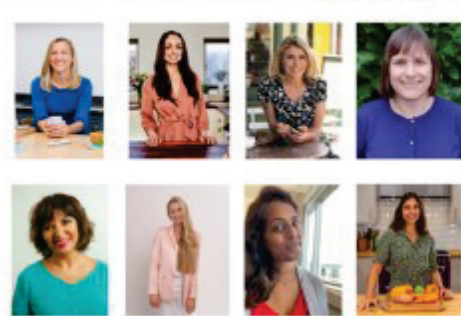
**Extend the current Soft Drinks Industry Levy (SDIL) across ALL juice and milk-based drinks**

There is support for extending the SDIL to juice and milk-based drinks including from the then Chief Medical Officer (CMO) Professor Dame Sally Davies at her independent review of childhood obesity. **Industry stakeholders** have also stated (and only then were included from sugar in the first place). There are **several international examples** of taxes that cover juice or milk-based drinks including in Mexico and Peru.

The Office for Health Improvement and Disparities (OHID) are due to issue a report on milk-based drinks in 2024, to **inform a decision by HM Treasury** on whether they should be brought into the SDIL. On the basis that these products - and other food and drink - are a major contributor of calories and sugar to diets and notably easy to reformulate, we are calling for **both juice and milk-based drinks** to be included in the SDIL.

**Supporters:**

We are grateful for the support from a range of registered nutritionists and dietitians and health organisations, adding weight to our policy calls and campaign actions.



## International Projects

### **Action on Salt China: Dissemination Period (July 2022 - September 2024)**

Following the completion of fieldwork in June 2022, Action on Salt China's (ASC) partners have continued their collaborative efforts on salt reduction in China during the dissemination period. ASC's outputs have been widely disseminated through various channels, such as press releases, conference presentations, websites and social media. One of the major events, the "Evidence-based Research and Policy Forum on Salt Reduction and Prevention of Hypertension", was jointly organised by ASC's key partners in November 2023. This forum provided an important platform to disseminate ASC's key findings to policymakers and stakeholders, enhancing China's salt reduction efforts and facilitating the effective promotion and implementation of salt reduction strategies.

### **School-based education programme to reduce salt: Scaling-up in China (December 2019 - June 2024)**

Funded by the UK MRC and NIHR, this study (MR/ T024399/1) aims to scale up the evidence-based salt reduction intervention through an innovative mHealth-based health education programme to reduce salt intake in children and their families in China.

By November 2023, a total of 308 schools with 1,644 classes and 72,500 students aged 9-10, along with their families, have participated in this innovative health education programme across three cities (Ganzhou, Zhenjiang and Qinhuangdao). The course registration rate and the completion rate have reached 98% and 83.5%, respectively.

Evaluations before and after the intervention show significant improvement in knowledge, attitudes and behaviours among children and adults. Additionally, there has been a notable reduction in salt intake as measured by 24-hour urinary sodium excretion in adults.

The findings of the EduSaltS program have contributed to a policy brief document, "Deepening the Action on Salt Reduction in China - CHRPS Strategies", which has been submitted to the National Health Commission for China's salt reduction policy improvement.

A wider scale-up phase was launched in March 2024. The project partners will continue their efforts to ensure the sustainability and scalability of the EduSaltS programme across China through high-level policy advocacy and the integration of the programme into existing national health initiatives to achieve a wider impact on public health.

## Publications

### June 2023

- Zhang P, Fan F, Li Y, Li Y, Luo R, Li L, Zhang G, Wang L, Jiao X, He FJ. [Awareness and Use of Low-Sodium Salt Substitutes and Its Impact on 24-h Urinary Sodium and Potassium Excretion in China-A Cross-Sectional Study](#). *Nutrients*. 2023 Jun 30;15(13):3000.
- Campbell NRC, MacGregor GA, He FJ. [Dietary counseling to reduce moderate sodium intake. Concerns about the methods, evidence and feasibility of lowering sodium intake](#). *EclinicalMedicine*. 2023 Jun 29;61:102053.

### July 2023

- Zhang P, Zhang J, Li Y, Dong L, He FJ, Brown M, Pettigrew S, Webster J, Yamamoto R, Nishida C, Liu A, Yang X, Zhang B, Ding G, Wang H. [Sodium content targets for pre-packaged foods, China: a quantitative study and proposal](#). *Bull World Health Organ*. 2023 Jul 1;101(7):453-469.
- McLean RM, He FJ, MacGregor GA. [Flawed research methods result in misleading conclusions](#). *J Hum Hypertens*. 2023 Jul;37(7):509-510.
- Hu H, Song J, MacGregor GA, He FJ. [Consumption of Soft Drinks and Overweight and Obesity Among Adolescents in 107 Countries and Regions](#). *JAMA Netw Open*. 2023 Jul 3;6(7):e2325158.

### August 2023

- Zhang X, Zhang P, Shen D, Li Y, He FJ, Ma J, Yan W, Gao Y, Jin D, Deng Y, Guo F, Yan S, Song J, MacGregor GA, Wu J. [Effect of home cook interventions for salt reduction in China: cluster randomised controlled trial](#). *BMJ*. 2023 Aug 24;382:e074258.

### September 2023

- Song J, Tan M, Wang C, Brown MK, Pombo-Rodrigues S, MacGregor GA, He FJ. [Salt intake, blood pressure and cardiovascular disease mortality in England, 2003-2018](#). *J Hypertens*. 2023 Nov 1;41(11):1713-1720.

### November 2023

- Zhang P, Zhang J, Rosewarne E, Li Y, Dong L, He FJ, Brown M, Pettigrew S, Yamamoto R, Nishida C, Liu A, Yang X, Zhang B, Ding G, Wang H. [Setting sodium targets for pre-packaged foods in China - an exploratory study](#). *Front Nutr*. 2023 Nov 1;10:1231979.

### December 2023

- Zainal Arifen ZN, Haron H, Shahar S, Harun Z, Michael V, You YX, Manaf ZA, Majid HA, Chia YC, He FJ, Brown MK, MacGregor GA. [Perceptions, barriers and enablers on salt reduction in the out-of-home sectors in Malaysia \(MySaltOH\) from the perspective of street food vendors, caterers and consumers](#). *Public Health Nutr*. 2023 Dec 15;27(1):e12.
- Han X, Song J, He FJ, Zheng ZK, Chen LK, Xiong H. A survey of salt intake in the outpatients with mild-to-moderate hypertension in central China. Poster presented at: 18th Asian-Pacific Congress of Hypertension, Shanghai, China; 14-16 Dec 2023; Shanghai, China

### January 2024

- Vellinga RE, Rippin HL, Gonzales GB, Temme EHM, Farrand C, Halloran A, Clough B, Wickramasinghe K, Santos M, Fontes T, Pires MJ, Nascimento AC, Santiago S, Burt HE, Brown MK, Jenner HK, Alessandrini R, Marczak AM, Flore R, Sun Y, Motta C. [Nutritional composition of ultra-processed plant-based foods in the out-of-home environment: a multi-country survey with plant-based burgers](#). *Br J Nutr*. 2024 Jan 15:1-21.

**February 2024**

- Campbell NRC, McLean RM, He FJ, MacGregor GM. Is there a safe level for adding sodium to food versus is it safe to reduce dietary sodium intake? Editorial Comment. Journal of Hypertension vol. 42, (4) 607-608.

**April 2024**

- Harun Z, Shahar S, You YX, Abdul Manaf Z, Abdul Majid H, Chin CY, Haron H, Michael V, Mohamad H, Mohd Yazid SFZ, Abdul Manan M, Wan Ibadullah WZ, Brown MK, He FJ, MacGregor GA. Salt reduction policy for out of home sectors: a supplementary document for the salt reduction strategy to prevent and control non-communicable diseases (NCDs) in Malaysia 2021-2025. Health Res Policy Syst. 2024 Apr 18;22(1):49.
- Campbell NRC, McLean RM, He FJ, MacGregor GA. Is there a safe level for adding sodium to food versus is it safe to reduce dietary sodium intake? J Hypertens. 2024 Apr 1;42(4):607-608.

## Funding

Thank you to the following funders for their support of our projects this year

Impact  
on **Urban**  
Health



ShareAction»



**NIHR** | National Institute  
for Health Research



Medical  
Research  
Council

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

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#### 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 and 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 the incoming resources and application of resources of the charity for that year.

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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 trust deed. 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.

The trustees' report was approved by the Board of Trustees.



.....  
Professor Graham MacGregor, Chairman  
Trustee

Date: 5th November 2024.....

## **CONSENSUS ACTION ON SALT, SUGAR & HEALTH**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 30 APRIL 2024***

---

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 and 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 the incoming resources and application of resources of the charity for that year.

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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 trust deed. 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.

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### INDEPENDENT EXAMINER'S REPORT

#### TO THE TRUSTEES OF CONSENSUS ACTION ON SALT, SUGAR & HEALTH

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I report to the trustees on my examination of the financial statements of Consensus Action on Salt, Sugar & Health (the charity) for the year ended 30 April 2024.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all 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 Association of Chartered Certified Accountants, which is one of the listed bodies.

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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

**S Meah, FCCA**

**On behalf of TC Group**

Star House  
Star Hill  
Rochester  
Kent  
ME1 1UX

Dated: .....

**CONSENSUS ACTION ON SALT, SUGAR & HEALTH**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 30 APRIL 2024**

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	5	214,421	-	214,421	85,415	-	85,415
Charitable activities	3	144,549	-	144,549	10,474	-	10,474
Investments	4	12,817	-	12,817	542	-	542
<b>Total income</b>		<u>371,787</u>	<u>-</u>	<u>371,787</u>	<u>96,431</u>	<u>-</u>	<u>96,431</u>
<b>Expenditure on:</b>							
Charitable activities	6	220,529	-	220,529	180,990	-	180,990
Gross transfers between funds		-	-	-	59,645	(59,645)	-
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		151,258	-	151,258	(24,914)	(59,645)	(84,559)
Fund balances at 1 May 2023		<u>1,190</u>	<u>313,923</u>	<u>315,113</u>	<u>26,104</u>	<u>373,568</u>	<u>399,672</u>
<b>Fund balances at 30 April 2024</b>		<u><u>152,448</u></u>	<u><u>313,923</u></u>	<u><u>466,371</u></u>	<u><u>1,190</u></u>	<u><u>313,923</u></u>	<u><u>315,113</u></u>

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

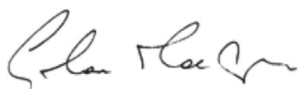
## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	11	33,123		5,681	
Cash at bank and in hand		466,643		432,141	
		<u>499,766</u>		<u>437,822</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(33,395)</u>		<u>(122,709)</u>	
<b>Net current assets</b>			466,371		315,113
<b>Net assets excluding pension liability</b>			466,371		315,113
			<u>          </u>		<u>          </u>
<b>The funds of the charity</b>					
Unrestricted funds - general			152,448		1,190
Unrestricted funds - designated	14		313,923		313,923
			<u>466,371</u>		<u>315,113</u>
			<u>          </u>		<u>          </u>

The financial statements were approved by the trustees on 5th November 2024



.....  
Professor Graham MacGregor, Chairman  
Trustee

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 30 APRIL 2024

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#### 1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 2 Accounting policies

##### Charity information

Consensus Action on Salt, Sugar and Health constitutes a public benefit entity as defined by FRS 102.

##### 2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

##### 2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

**2 Accounting policies**

**(Continued)**

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes. The designated fund will provide working capital to the charity to enable it to continue its unique activities whilst the trustees implement their fundraising strategy.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

**2 Accounting policies**

**(Continued)**

**2.4 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 is classified by activity, The costs of each activity are made up of the total of direct costs and shared costs, including support costs Involved In undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

**2.5 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

#### 2 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities classified as payable within one year are not amortised.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are extinguished.

#### 3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Research and surveys income	144,549	10,474

#### 4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	12,817	542

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

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5 Donations and legacies

	<b>Unrestricted funds general 2024 £</b>	Unrestricted funds general 2023 £
Donations	201,225	74
Grants	12,750	84,740
Sponsorship	446	601
	<hr/>	<hr/>
	214,421	85,415
	<hr/> <hr/>	<hr/> <hr/>

**CONSENSUS ACTION ON SALT, SUGAR & HEALTH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 APRIL 2024**

6 Charitable activities	National Salt Awareness Week		Food Salt and Sugar Surveys		FoodSwitch		National Sugar Awareness Week		WASSH		Total	
	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2023	2024
	£	£	£	£	£	£	£	£	£	£	£	£
Direct project costs	17,100	129,997	39,999	10,000	10,000	10,000	10,000	10,000	10,000	10,000	157,138	207,096
Other direct costs	51	661	203	51	51	51	51	51	51	51	3,197	1,017
	17,151	130,658	40,202	10,051	10,051	10,051	10,051	10,051	10,051	10,051	160,335	208,113
Share of support costs (see note 7)	280	3,640	1,120	280	280	280	280	280	280	280	13,746	5,600
Share of governance costs (see note 7)	341	4,429	1,364	341	341	341	341	341	341	341	6,909	6,816
	17,772	138,727	42,686	10,672	10,672	10,672	10,672	10,672	10,672	10,672	180,990	220,529

CONSENSUS ACTION ON SALT, SUGAR & HEALTH  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 30 APRIL 2024

6 Charitable activities	(Continued)									
	For the year ended 30 April 2023									
	National Salt Awareness Week	Food Salt and Sugar Surveys	FoodSwitch	National Sugar Awareness Week	WASSH	Total 2023				
	£	£	£	£	£	£				£
Direct project costs	6,726	102,914	31,666	7,916	7,916	157,138				
Other direct costs	160	2,078	639	160	160	3,197				
	6,886	104,992	32,305	8,076	8,076	160,335				
Share of support costs (see note 7)	687	8,937	2,748	687	687	13,746				
Share of governance costs (see note 7)	345	4,492	1,382	345	345	6,909				
	7,918	118,421	36,435	9,108	9,108	180,990				
<b>Analysis by fund</b>										
Unrestricted funds - general	7,918	118,421	36,435	9,108	9,108	180,990				

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

#### 7 Support costs allocated to activities

	<b>Total 2024</b>	<b>Total 2023</b>
	£	£
Insurance	1,039	553
Membership fees	9,629	10,456
Sundry expenses	832	188
Travel and subsistence	1,014	374
Marketing	-	2,076
Computer expenses	183	99
Governance	6,818	6,909
	<u>19,515</u>	<u>20,655</u>
	<u>19,515</u>	<u>20,655</u>
	<b>2024</b>	<b>2023</b>
<b>Governance costs comprise:</b>	<b>£</b>	<b>£</b>
Accountancy	6,818	6,909
	<u>6,818</u>	<u>6,909</u>
	<u>6,818</u>	<u>6,909</u>

Governance costs includes payments to the independent examiners of £1,835 (2023 - £1,780) for independent examination fees.

#### 8 Trustees

During the year, Trustees received reimbursement of expenses of £Nil (2023 - £Nil).

#### 9 Employees

The average monthly number of employees during the year was:

<b>2024</b>	<b>2023</b>
<b>Number</b>	<b>Number</b>
4	4
<u>4</u>	<u>4</u>

There were no employees whose annual remuneration was more than £60,000.

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	32,765	2,991
Prepayments and accrued income	358	2,690
	<u>33,123</u>	<u>5,681</u>

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,395	4,961
Accruals and deferred income	31,000	117,748
	<u>33,395</u>	<u>122,709</u>

13 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
<b>At 30 April 2024:</b>			
Current assets/(liabilities)	152,448	313,923	466,371
	<u>152,448</u>	<u>313,923</u>	<u>466,371</u>

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

#### 13 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
<b>At 30 April 2023:</b>			
Current assets/(liabilities)	1,190	313,923	315,113
	<u>1,190</u>	<u>313,923</u>	<u>315,113</u>

#### 14 Unrestricted funds - designated

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 May 2023 £	Transfers £	At 30 April 2024 £
Working Capital	313,923	-	313,923
	<u>313,923</u>	<u>-</u>	<u>313,923</u>
<b>Previous year:</b>			
	At 1 May 2022 £	Transfers £	At 30 April 2023 £
Working Capital	373,568	(59,645)	313,923
	<u>373,568</u>	<u>(59,645)</u>	<u>313,923</u>

The designated fund will provide working capital to the charity to enable it to continue its unique activities whilst the trustees implement their fundraising strategy.

#### 15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**CONSENSUS ACTION ON SALT, SUGAR AND HEALTH**

England & Wales - Charity number 1098818

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# Accounts

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Charity registration number 1098818

**CONSENSUS ACTION ON SALT, SUGAR & HEALTH  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Professor Graham MacGregor, Chairman Professor Peter Sever Professor Malcolm Law Professor Feng He
<b>Charity number</b>	1098818
<b>Principal address</b>	Wolfson Institute of Population Health Queen Mary University of London Charterhouse Square London EC1M 6BQ
<b>Independent examiner</b>	Crossley Financial Accounting Star House Star Hill Rochester Kent ME1 1UX
<b>Bankers</b>	Lloyds Bank Plc London W6 9HW

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# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

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# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 APRIL 2023**

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The trustees present their annual report and financial statements for the year ended 30 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Constitution

The charity is constituted under a Memorandum of Association dated 15 January 1996. The charity number is 1098818.

#### Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. The Trustees meet once a year at the annual general meeting of the charity. New Trustees may be appointed on the recommendation of the Trustee Board or on proper notice of a nomination being given by a Trustee. In addition, Trustees may be recruited through the charity's website and by advertising in relevant publications, including national newspapers. A minimum of three Trustees should remain in office at any given time but there is no maximum limit.

#### Policies adopted for the induction and training of Trustees

New prospective Trustees are invited to meet the staff. They are also included on the CASSH's mailing list for 'Governance' updates, and receive regular updates on the charity's work from the Staff and Chairman, Professor Graham MacGregor.

#### Organisational structure and decision making

The Board of Trustees are responsible for the management of the Charity. They delegate the general management and administration of the charity to the campaign and policy leads, who, with the department heads and other senior staff, ensure that the company is run efficiently.

#### Risk management

The Trustees periodically examine the major risks to which the charity is exposed, concentrating on areas of potential highest impact including:

- Failure of funding
- External environment (including pandemic response)
- Governance including General Data Protection Regulation
- Reputation with emphasis on the charity's food and drink surveys, and Smartphone app FoodSwitch

All areas within the charity's risk policy are regularly evaluated by lead individuals. This helps drive review of the policy and the risk register is updated for trustee meetings. The Trustees are satisfied that the system in place is appropriate for managing the charities exposure to the major risks identified.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2023*

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### OBJECTIVES AND ACTIVITIES

#### Constitutional policies and objectives

The charity's objects ("the objects") are:

- i. the identification and relief of those who suffer from the effects of a high salt or sugar intake or whose health is more at risk from a high salt or sugar intake;
- ii. to advance education by providing information and training on the effects of salt and sugar intake on health and to undertake and disseminate research into the effects of salt and sugar on health;
- iii. to promote the benefits of a reduction in salt and sugar intake and to increase the understanding, awareness and recognition of the effects of salt and sugar intake on health;
- iv. identification of those who suffer from the effects of, or whose health is more at risk from a high salt or sugar intake; to advance education of the effects of salt and sugar intake and disseminate research into the effects of salt and sugar; to promote the benefit of a reduction in salt and sugar intake and to increase the understanding, awareness and recognition of the effects of salt and sugar intake on health

There have been no changes in these objects since the last annual report.

#### Consensus Action on Salt, Sugar and Health Mission

Identification of those who suffer from the effects of, or whose health is more at risk from salt or sugar intake; to advance education of the effects of salt & sugar and disseminate research into the effects of salt & sugar; to promote the benefit of a reduction in salt & sugar intake and to increase the understanding, awareness and recognition of the effects of salt & sugar intake on health. This is achieved by raising awareness amongst the whole population through the provision of information and support services.

### ACHIEVEMENTS AND PERFORMANCE

The activities and performance are detailed in the annual report on pages 9 to 25.

### INVESTMENT POLICY AND PERFORMANCE

The Trustees are empowered by the Memorandum of Association to invest the funds not required for immediate working purposes in such a manner as may be thought fit. During the year, the Trustees invested such funds in interest bearing deposit accounts earning returns at commercial rates of interest.

#### Financial review

Previous work with a large external funding organisation was successful in securing funding for a 2-year project, looking at nutrition in early years. The charity continued working closely with other NGOs to bring in additional income to support staff in their respective projects.

The trustees reviewed the financial position and agreed an increased focus on fundraising should be a priority for the coming year 2023/2024.

#### Funds income:

The charity received funding from different sources, including research grants from charitable trusts; donations from individuals generally and interest from our fixed term deposits. 2022/2023 has already seen successful small funding bids with this, alongside an increase in applications, and we expect to be able to ensure greater security in future years.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2023*

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### **Funds expended:**

Team costs, which are paid directly to Queen Mary University of London, are our primary investment and are essential for the continuation of our work for public benefit. Spending was a similar level to the previous year, as the charity maintained its commitment to deliver services to its beneficiaries. Only unrestricted funds were received during the year; therefore, the charity opened the year with no restricted fund carried forward and closed the year with only unrestricted fund balances carried forward.

### **Sources of funding:**

Funding was achieved in 2022/2023 through a couple of different sources; unrestricted voluntary income, and investments.

### **RESERVES POLICY**

The Trustees aim to maintain a high level of unrestricted reserves which ensures that there are adequate funds to meet current and future liabilities. The Trustees consider that holding unrestricted free reserves (including designated funds which are reviewed on an annual basis) equivalent to approximately 2 years' operating costs, is recommended to provide sufficient resources to respond to unexpected adverse changes in the charity's funding or activities, which equates to approximately £330,000 based on current costs.

**CONSENSUS ACTION ON SALT, SUGAR & HEALTH**

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 30 APRIL 2023**

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**Annual  
Report**

Nutrition Research in Action

**May 22 — April 23**

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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**Consensus Action on Salt, Sugar and Health (CASSH)** is a registered charity dedicated to reducing dietary salt, sugar and calorie consumption to improve the health of populations in the UK and worldwide. The charity is formed of three research and advocacy groups: **Action on Salt**, **Action on Sugar** and **World Action on Salt, Sugar & Health (WASSH)**.



**Action on Salt** is successfully working to reach a consensus with the food industry and Government over the harmful effects of a high salt diet, and bring about a reduction in the amount of salt in processed foods as well as salt added to cooking, and the table. To date, many supermarkets and food manufacturers have chosen to adopt a policy of gradually reducing the salt content of their products.

**Action on Salt** is supported by 23 expert scientific members.



**Action on Sugar** is working to reach a consensus with the food industry and Government over the harmful effects of a high sugar diet, and bring about a reduction in the amount of sugars in food and drink products. By working to reach a consensus with food manufacturers and Government that there is strong evidence that free sugars are a major cause of obesity and have other adverse health effects, we aim to create sustainable policies and systems that enable reduced free sugars intake.

**Action on Sugar** is supported by 24 expert advisors.



**WASSH's** mission is to improve the health of populations throughout the world by achieving reductions in salt, sugar and calorie intake. WASSH provides resources and expert advice to enable the development and implementation of salt, sugar and calorie reduction programmes worldwide.

**WASSH** is a global network of more than 600 expert members in 100 countries.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### CASSH Team

**Prof Graham MacGregor**

**Sonia Pombo, RNutr**

**Dr Kawther Hashem RNutr**

**Mhairi Brown RNutr**

**Zoe Davies ANutr**

**Sheena Bhageerutty ANutr**

**Harriet Burt ANutr**

Trustee, Chairman, CASSH

Campaign Lead and Research Fellow, Action on Salt

Campaign Lead and Research Fellow, Action on Sugar

Policy & Public Affairs Manager, Action on Salt & Action on Sugar / Programme Lead, WASSH

Nutritionist, Action on Salt and Action on Sugar

Assistant Nutritionist, Action on Salt and Action on Sugar

Senior Policy and International Projects Officer, WASSH

### Action on Salt Members

**Trustee Prof PS Sever**

**Trustee Prof MR Law**

**Trustee Prof F He**

Member Prof G Beevers

Member Prof S Capewell

Member Prof FP Cappuccio

Member Prof PM Dodson

Member Prof P Elliott

Member Prof J George

Member Prof WPT James

Member Mr M Kane

Member Prof KT Khaw

Member Prof T Lang

Member Prof MEJ Lean

Member Prof Sir M Marmot

Member Prof K McPherson

Member Prof C Millett

Member Prof O Oyeboode

Member Prof NP Poulter

Member Prof S Shahar

Member Dr W Sunman

Member Prof Sir N Wald

Member Prof J Winkler

### Action on Sugar Advisors

Advisor Prof S Capewell

Advisor Prof J Cuzick

Advisor Prof A Garde

Advisor Prof F He

Advisor Prof P James

Advisor Prof RJ Johnson

Advisor Mr M Kane

Advisor Prof T Lang

Advisor Dr C Llewellyn

Advisor Prof R Lustig

Advisor Prof C Millett

Advisor Ms M Mwatsama

Advisor Dr M Rayner

Advisor Prof O Oyeboode

Advisor Mr N Rigby

Advisor Prof A Rugg-Gunn

Advisor Prof P Sever

Advisor Prof Dr S Shahar

Advisor Prof B Swinburn

Advisor Prof Sir N Wald

Advisor Prof J Wass

Advisor Prof P Whincup

Advisor Prof J Winkler

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### Welcome

This year has been marked by some significant policy developments, despite the unprecedented changes in Government leadership leading to disappointing delays.

Kellogg's made a bold move and initiated a legal dispute with the government, contesting regulations concerning cereals high in saturated fat, salt, and sugar (HFSS). This speaks volumes to the efforts that companies are willing to make to avoid improving the nutritional quality of their products.

Thankfully, the High Court ruled in favour of the government, setting a significant precedent in product regulation of HFSS food and drink. This gave us all hope that nutrition policies were finally starting to take shape, but whilst location restrictions for HFSS products became operational in October, the introduction of volume-based promotions, and advertising restrictions saw further delays until October 2025, stirring concerns and uncertainties for future regulations under this government.

Following our Freedom of Information requests, the government published their final Sugar Reduction report in December, which analysed the progress of the Sugar Reduction Programme. It unveiled dismal reductions in total sugar content of categories under the voluntary programme, but emphasised the huge impact of the Soft Drinks Industry Levy in reducing sugar sales from soft drinks.

Whilst the evidence linking poor diets to worsening health outcomes continues to grow, leaders and policy makers remain unconvinced, throwing doubt and delays at every pivotal moment. Talks of a general election in 2024 give us hope of a public health shake up, but for now our fight continues, drawing attention to the benefit of reformulation, not only on population health, but on businesses and the economy as a whole.



A handwritten signature in black ink, which appears to read 'Graham MacGregor'. The signature is fluid and cursive.

**Professor Graham MacGregor**  
Chairman of CASSH

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### Our Year in Summary

5

Surveys of salt, sugar and excess calorie content of popular food and drink

>250

Pieces of media coverage, across TV, radio, national print media and online

1

Global awareness week, with support from

17

health organisations

7

Collaborative projects in UK, Malaysia, Eastern Mediterranean Region and South East Asia

5

Peer reviewed publications

>30

Meetings with food companies to challenge their progress with salt and sugar reduction

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### Timeline of Events

May

**Government delays** restrictions on multi-buy deals and advertising on TV pre-9pm and online for products high in fat, salt or sugar (HFSS).  
Graham said: "Boris Johnson could have left a legacy of being the first Prime Minister to address obesity in a meaningful way, particularly in restricting advertising and promotion of unhealthy food which were one of his flagship policies. Instead, he has given in to his own MPs, and an aggressive food industry, who, ironically, were starting to comply with these new policies."

June

Government issues its **Food Strategy** in response to the independent National Food Strategy review, a disappointing and very watered down strategy with no proposals for improving early years' products.

July

**Kellogg's lose their battle in court** over rules which would ban supermarkets from prominently displaying their unhealthy cereals high in fat, salt and/or sugar (HFSS).  
Sonia said: "Let this be a lesson to other big food companies using their money to try and overturn health policies – don't be part of the problem, be part of the solution."

November

**Department of Health and Social Care announces £20 million research boost to develop new obesity treatments and technologies.**  
Zoe said: "Treatment cannot be effective long term if we do not address the environment that encourages an unhealthy lifestyle - this means improving access to and affordability of healthy food and drink."

October

**Rishi Sunak appointed as Prime Minister.** Restrictions on placement of HFSS products in prominent retail locations including near checkouts, store entrances and end of aisles starts.

September

Action on Salt & Action on Sugar joined 70 health charities, medical organisations and health professionals in raising our concern over allegations that **Prime Minister Liz Truss and her Government will scrap** existing and forthcoming nutrition policies.

December

**The Government's final report of the Sugar Reduction Programme was released.** The report assessed food industry progress towards the voluntary reduction target of 20% in the food and drink products contributing most towards children's sugar intake from a 2015 baseline to the programme end in 2020, with disappointing results.  
**Government delayed implementation of advertising restrictions on HFSS food and drink** again, this time to October 2025.

2023

January

The Government announced a **new strategy on major conditions**, aiming to increase healthy life expectancy and alleviate the pressure on the health system. The new strategy was intended to replace the **Health Inequalities White Paper** which was scrapped at the same time, although preventative measures were lacking.

March

**WHO global report on salt reduction published**, showing that the world is falling short of achieving its global target of reducing salt intake by 30% by 2025.  
Hattie said: "This report should serve as a wake-up call to the UK government as it highlights just how far the UK is from safe levels of salt intake. Reducing salt is one of the simplest and most cost-effective public health measures, so why is the government not jumping at this opportunity?"

February

**Government launches the Food Data Transparency Partnership**, aiming to improve the availability, quality and comparability of data in the food supply chain to create a positive change in the food system towards the production and sale of more environmentally sustainable and healthier food and drink.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### Surveys

Over the last 12 months, we have worked on several surveys, some of which have been built into comprehensive technical reports to guide industry into further action.

#### July 2022 – Children's Meals



In July, we surveyed children's meals in restaurants and found some are still serving up dishes to children which are unnecessarily high in salt, despite previous calls by health professionals and the Government to improve them.

**Call to action:** Stricter standards for child health to include mandatory regulation on salt, sugar and calorie levels in foods intended for child consumption.

#### Industry comments:

**Prezzo** - "Reducing salt content is a key priority for Prezzo, and critical component of our Nutrition Strategy...as part of our strategy to provide nutritionally balanced meals for children, we have developed an additional option for children under 6 with a very low level of sodium. We will continue to review our levels of salt and identify ways in which it can be reduced without compromising our food quality, safety and flavour."

**Whitbread** - "We have been longstanding supporters of the Government's salt reduction programmes and have constantly strived to meet the targets for each of these...Whilst we are already meeting the 2024 Government targets on salt, we will continue to engage with stakeholders including Action on Salt and to champion salt

*reduction with our suppliers and teams ensuring that we don't compromise on the safety, quality and taste of our dishes."*

#### November 2022 – Baby & Toddler Breakfasts



Our sugar awareness week report revealed the high sugar content in baby and toddler breakfast items. Over 80% of breakfast products surveyed featured nutrition and health claims on foods which still contain sugars from fruit purees, concentrates and juice - a main cause of tooth decay. We spoke to parents of small children who raised concerns about the levels of sugar in these commercial baby foods, with the majority (87%) saying it would be useful if the sugars added to baby and infant food, including that of processed fruit, was displayed on front of pack.

**Call to action:** The complete removal of misleading nutrition and health claims on infant food and drink products and for the government to publish and mandate the overdue commercial baby food and drink guidelines.

#### Industry comments:

**Babease** - "...we take infant nutrition very seriously and always consider Department of Health recommendations when developing our products. That's why we always prioritise vegetables in our pouches and don't produce any pouches containing 100% fruit...."

**Little Freddie** - "...we do not use the claim 'no added sugar' on any of our yoghurts, this is against PHE guidance which we are fully compliant with. We believe our Greek style yoghurt pouches are a great example of offering a balanced and responsible choice for children. We avoid juice

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2023

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*concentrates, refined sugars and try to use fruit combinations that are lower in sugar. ..."*

#### March 2023 – Bread



We hit the headlines with our report on the salt content of pre-sliced bread. In the UK, bread is the main source of salt, with over 60 loaves of bread brought per person per year. A small 6% reduction in the average salt content of bread would remove 926 tonnes of salt from the UK diet per year, equivalent to the weight of 132 elephants.

**Call to action:** Set mandatory salt reduction targets in order to create a level playing field across the food industry.

#### Industry comments:

**M&S** - *"...we are actively reducing salt to meet PHE 2024 salt targets. This salt reduction activity is part of our reformulation programme to continually improve the nutritional profile of all our foods and we are committed to delivering further salt reductions across our ranges."*

**Kingsmill** - *"We have been working for many years on gradual salt reduction. Since 2004, we have reduced levels by 25% and by adopting a phased reduction, consumers have been able to get used to the change in flavour without rejecting our products...We remain committed to ongoing recipe optimisation and have learnt a great deal about reformulation over the past two decades..."*

**Sainsbury's** - *"We are supportive of the government recommendation to reduce salt to 6g/day and are happy that 100% of our sliced bread products meet the 2024 Public Health England salt target."*

**Asda** - *"We are pleased to say we've already hit the 2024 salt targets across bread and rolls, as well as increasing the number of high fibre 'Live Better' products in the range. We are committed to continuing our work on reformulation across the categories that are most important to Asda customers' diets."*

#### July 2022 - Breakfast cereals with packaging that may appeal to children



In July, we collaborated on the Food Foundation's Broken Plate report for the 4th consecutive year, assessing the nutritional profile of breakfast cereals, and more recently yogurts, with packaging that appeal to children. Data shows overall, there has not been a significant improvement in the sugar content of foods since 2021. Supermarket own label cereals scored more favourably nutritionally, with greater reductions in both salt and sugar, but it is the branded cereals that often find their home in our kitchen cupboards. Reformulation of these more popular products will have the greatest impact on public health, but unfortunately, many are falling short of the recommendations.

**Call to action:** A level playing field is urgently needed to give our future generations the best possible start in life. We need more responsible marketing of products to prevent pester power of unhealthy foods, combined with continual reductions in salt, sugar and saturated fat, and increased fibre.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### CASSH Projects

This year we continue to be fortunate to receive external funding for a range of projects, which has allowed us to diversify our work and expand our influencing opportunities.

#### **Influencing Early Years Nutrition, April 2022 – April 2024**

Action on Sugar were awarded funding by Impact on Urban Health for a two-year project investigating the nutritional profile of food and drinks marketed to early years (i.e. children aged up to 36 months). We have been conducting in-depth data analysis on products marketed to children, with a view to build an evidence base to inform policy on the baby/toddler food market. In doing so, we aim to achieve sustainable changes in the nutrition profile of food and drinks available in the early years – so that the food parents buy and feed their children is healthier.

This year we:

- issued a comment to state how Early years food remains a 'policy black hole' in newly published Government Food Strategy.
- conducted a Baby & Toddler Breakfasts survey and issued its findings for Sugar Awareness Week.
- conducted meetings with leading baby and toddler food companies to discuss their stance on the government's draft commercial baby food guidelines.
- responded to a public sector food and catering procurement standards consultation.
- responded to SACN 'feeding young children aged 1 to 5 years' consultation
- held an infant food stakeholder workshop
- liaised with DHSC on defining the scope of infant food in the locations restrictions
- submitted to the prevention inquiry, covering baby/toddler food

- submitted a FOI request and received a response regarding the release of the Commercial Baby Food and Drink Guidelines

#### **Challenging the UK's excessive sugar beet production and consumption for better soil and health, November 2021 – November 2023**

In November 2021, Action on Sugar and Feedback UK were awarded funding by the Esmée Fairburn Foundation for a joint two-year project on the environmental and health implications of sugar beet production in the UK. Feedback UK are a campaign group that exposes systemic problems that have led to the environmentally and socially unsustainable use of resources within the global food system.

In October 2022, we brought together 10 organisations to discuss the health and environmental issues associated with both excess sugar production and consumption. We discussed the potential avenues for change given the challenging political environment and opportunities for future collaboration.

In December 2022, we attended and asked a question at the Associated British Foods (ABF) (British Sugar's parent company) AGM, challenging the Board on their role in promoting sugar overconsumption. We were successful in securing a meeting with ABF and British Sugar to discuss the project.

In April 2023, we published a joint report with Feedback, exposing how UK supermarkets are driving high sugar sales. We surveyed the UK's 10 biggest supermarkets to find out if their policies are fit for the task of reducing total sugar sales, finding that nine out of ten UK supermarkets lack any policies to measure total sugar sales across all products. We called on supermarkets to commit to publicly disclosing and reducing overall sugar sales by 50% by 2025 and by two-thirds by 2030, and for Government to drive this by implementing mandatory targets.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2023*

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### **Large multinational food companies and their global influence on nutrition July 2022 – March 2023**

In collaboration with ShareAction, we identified 100 key 'flagship' products from leading global food and drink companies (Danone, Kellogg's, Kraft Heinz, Nestle and Unilever) and explored just how healthy they really were. In this snapshot report published in July 2022, we found over half were high in saturated fat, salt or sugar (HFSS). In addition, almost a third of these unhealthy products displayed misleading nutrition 'health halo' claims.

As part of our work calling on global food companies to increase the proportion of healthy products across their entire portfolio, we followed up with another survey in March 2023, looking at the nutritional quality of more than 2,000 products produced and sold in three of their biggest markets – Australia, France and Mexico. Using government endorsed definitions of what constitutes a healthier food and drink, we found many of these products would be classified as 'unhealthy' – the exception being Danone with only 35% deemed unhealthy.

We along with ShareAction continue to call on global food manufacturers to set meaningful targets to increase the proportion of healthier food and drink, and improve access and availability for all.

Structure, governance and management

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### Sugar Awareness Week: 8 – 14th November 2022

Sugar Awareness Week is an opportunity to celebrate emerging policies that will help reduce population sugar intake, while highlighting how much further – and faster – we have to go to ensure population health does not suffer unnecessarily.

*'Breakfast. The most ~~important~~ sweet meal of the day.'*



Breakfast provides us with a great opportunity to start our day consuming a variety of essential nutrients, but unfortunately, commercial breakfasts such as cereals, pancakes, jams, yogurts, pastries and even porridges are often high in free sugars. It's time to highlight that we shouldn't be sold a dessert for our first meal of the day

#### **UK Cross-sectional Survey: The sugars content of baby and toddler sweet snacks – and the health halo that surrounds them**

Childhood is a crucial time to shape food preference and consuming a healthy diet early in life sets a precedent for future eating habits. A diet high in nutrient-dense, minimally processed foods which are high in vitamins and minerals is an important factor in helping children develop a healthy relationship with food, grow to their full potential and thrive in school. It is therefore

important to ensure that all children have access to a healthy diet as early as possible.

Children under 2 years of age aren't recommended to consume any free sugars, with those aged 2+ years recommended to consume no more than 5% of their daily energy intake. However, the main contributor for free sugars for children aged between 4 and 9 months has been found to be commercial infant foods, particularly fruit-based and cereal based foods. Indeed, many infant foods have been shown to exceed the recommended intakes for sugar.

There is currently a gap in legislation for baby and toddler foods & drinks, which warrants highlighting. We surveyed 97 baby and toddler breakfast items across all major retailers, assessing their nutritional quality and use of nutrition and health claims on packaging.

#### **Findings:**

- Some products contain up to 14.5g of sugars per serve but there are large variations in sugars content proving that reductions are possible
- The majority (70%) of products are flavoured with fruit, thereby overexposing children to sweet tastes
- Over three quarters claim to have 'no added sugars' or 'only naturally occurring sugars' despite many containing sugars from fruit juices, concentrates and purees

More details can be found in our in depth [report](#).

We spoke to parents across the country, who confirmed the popularity of these products, with many offering them to their child several times a week. The vast majority (91%) also supported stronger government action, to make sure all food and drinks available in the baby aisle are

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

nutritionally appropriate according to NHS recommendations.

### Call to Action

- The report signals a clear need for robust measures to incentivise the food industry to reduce sugar across any product marketed for babies and toddlers.
- Misleading nutrition and health claims have no place on baby and toddler food & drink products, and should be removed completely
- Commercial baby food and drink guidelines are long overdue and should be published without further delay. This will ensure dedicated baby aisles in supermarkets are a 'safe space' for parents.

### Industry responses

**Babease** - *"We take infant nutrition very seriously and always consider Department of Health recommendations when developing our products. That's why we always prioritise vegetables in our pouches and don't produce any pouches containing 100% fruit. We understand that when fruit is pureed, whether at home or commercially, the sugars contained naturally in fruit are classified as 'free sugars'. Because of this we always combine blended fruit with vegetables, yoghurt and/or grains. Meaning none of our pouches have a high sugar content. We are also proud to be transparent with our packaging and always list ingredients in weight order on the front of our packs as well as including an ingredient wheel on the back of the pack. This allows consumers to see, at a glance, what ingredients are included and in what quantities. We also make it clear that the food should be squeezed into a bowl and served with a spoon instead of sucking directly from the pouch."*

**Little Freddie** - *"We do not use the claim 'no added sugar' on any of our yoghurts, this is against PHE guidance, which we are fully compliant with. We believe our Greek style yoghurt pouches are a great example of offering a balanced and responsible choice for children. We avoid juice*

*concentrates, refined sugars and try to use fruit combinations that are lower in sugar."*

### Blogs and Publications

To coincide with the week, we created content for our website and for external magazines and websites, which was shared and distributed on social media.

- **Sugar Awareness Week 2022** - Zoe Davies for NHD Magazine
- **Identifying health inequalities within obesity - Peeling back the layers in order to address the issue** - Sheena Bhageerutty for RSPH
- **Baby + Toddler Breakfast Items - Why so much sugar in a 'No Added Sugar' product?** - Zoe Davies for Food Active
- **Making the Baby Aisle a 'Safe Space': Action on Sugar call on government to take action** - Mhairi Brown for Children's Food Campaign
- **The UK must get serious about sugar reduction** - Hattie Burt for Open Access Government
- **Cut the sugar and make the baby aisle a safe space** - Zoe Davies for The Grocer
- **'Sugar reduction: preventing ill health and protecting the NHS via reformulation'** - Hattie Burt, Mhairi Brown, and Professor Graham McGregor for Integrated care systems association

### Policy Report

To coincide with the week, we produced a report on the UK's Sugar Reduction Programme, examining why companies have been slow to lower sugar levels in their products. In this, we called on government to implement a simple yet mandatory programme, with specific upper limits for all contributing categories of sugar in the diet.



# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### Recipe Booklet



In collaboration with all our supporters, we produced a recipe booklet, with donated recipes from charities, registered nutritionists and dietitians - all low in sugar

### Community Events

Local events took place across the country during the week, to spread awareness and knowledge around the health implications of too much sugar on health.

- Give Help Share, a charity that works with children to give nutritious food parcels, help families in crisis and share food knowledge for a healthier future. They promoted sugar awareness week within their food education workshops, focussing on breakfast.
- The Pantry Catering Company ran staff workshops
- Dietary Health and Nutrition for Food Standards Agency in Northern Ireland published a collection of healthy recipes
- Education Partnership North East displayed resources around various college campuses
- Banbridge Academy ran an event during the week
- Compass Group created special menus for sugar awareness week

- One You Hounslow shared a breakfast recipe
- Holroyd Howe ran educational sessions on sugar in drinks and snacks

### Supporters

We are grateful for the support from a range of stakeholders and health organisations, adding weight to our policy calls and campaign actions



Plus, the support of registered Nutritionists and Dietitians:

- Azmina Govindji, RD
- Charlotte Radcliffe, RNutr
- Charlotte Stirling-Reed, RNutr
- Eli Bircher, ANutr
- Laura Matthews, RNutr
- Priya Tew, RD
- Rhiannon Lambert, RNutr
- Zoe Griffiths, RNutr

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### Salt Awareness Week 2023

For many years, our annual Salt Awareness Week campaign has been scheduled according to the UK policy calendar in March. We're pleased to announce that the campaign will now take place in the third week of May - every year!

This new and consistent date allows supporters in the UK and internationally to plan their own activities to mark the awareness week ahead of time. We look forward to working with you to get salt reduction onto the global agenda, stay tuned for more information on the theme and resources for the week.



Heart attacks and strokes are the biggest causes of death and disability in the UK, with two people suffering from these often-debilitating conditions every 5 minutes. The strain this is having, not only on the individual and their families, but on our struggling NHS cannot be ignored.

Most cases are entirely preventable, and so it's vital we all take measures to improve our health and prevent these events from happening in the first place. It's a little-known fact that eating less salt is one of the quickest and most effective ways of improving our health, with just 1 less 'pinch' a day saving over 6,000 lives every year in the UK. But how can we cut back on our salt, when everything we buy is full of it?

From sliced bread to biscuits, Friday night takeaways to 'healthy' salads, everything has added salt. In fact, three quarters of the salt we eat is already in the foods we buy, and it's impossible to take it out once it's been added in.

**Join us as we call on food companies to Ditch the Salt for the sake of our hearts**

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### World Action on Salt, Sugar and Health

In June 2022, we were commissioned by The WHO Regional Office for South-East Asia to produce a scorecard for salt reduction policies in the region. In January 2023, we completed our salt reduction projects in Malaysia and the Eastern Mediterranean Region. This year also saw the completion of Action on Salt China, and the development of a new project addressing outpatients with mild hypertension.

#### WASSH Projects

**Accelerating Salt Reduction in EMRO, September 2020 – January 2023**

As part of a funding package of over £200k received from Resolve to Save Lives, we worked to help accelerate salt reduction initiatives in the Eastern Mediterranean region (EMRO). Last year we:

- Engaged with WHO EMRO to facilitate the adoption of Global Sodium Benchmarks including presenting at with Regional expert meeting on Policy Action for Healthy Diets with in Dubai in February 2023.
- Produced and launched a [regional salt reduction toolkit](#) with simple, step-by-step guidance to guide policy makers in developing and implementing essential components of a salt reduction strategy including measuring population salt intake, developing salt reduction targets, and stakeholder engagement.
- Worked with Morocco on specific, tailored projects to help accelerate their salt reduction progress: development and implementation of an advocacy plan to reduce salt in processed products; study on the use of salt in processed products; development of a legal text on the limitation of salt and sugar in bakers' bread and bakery products; conducted meeting with

the Consumers Federation and Ministry of Health to engage them to advocate for legislation to limit salt in bread.

#### Malaysia

**Developing salt reduction targets and implementing a policy to reduce salt in the out of home sector, September 2020 – January 2023**

In addition to our work in EMRO, our funding package received from Resolve to Save Lives enabled us to:

- Develop salt reduction targets for 14 key contributors of salt intake in Malaysia, including sauces and instant noodles, which are now with the Ministry of Health for implementation.
- Complete a specific project to produce a reduced-sodium soy sauce, with an accompanying industry toolkit.
- Start the implementation of the out of home (OOH) strategy for salt reduction, with clear actions assigned to the Ministry of Health and other government departments for implementation.
- Conduct train-the-trainer sessions for food vendors as part of the OOH strategy implementation.
- Launch events for the salt targets, soy sauce reformulation toolkit and out-of-home strategy implementation with food industry collaborators, the Ministry of Health and other researchers in November 2022.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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Developing a salt reduction scorecard in SEARO, June - November 2022



In 2022 we were awarded funding by the WHO Southeast Asia Regional Office (WHO SEARO) to develop a scorecard to give the WHO regional office a better overview of salt reduction activity in the region in order to drive further progress. As part of the project, we conducted a systematic review of salt intake and related policies in each country in the region and used this to create a database and scorecard.

### China

Action on Salt China, June 2017-2022

The Action on Salt China (ASC) programme, funded by the National Institute for Health and Care Research (NIHR), aims to achieve a 15% reduction in population salt intake in China. ASC developed six programs targeting low health literacy related to salt reduction and the three major sources of salt intake in China.

Officially completed in June 2022, ASC has made significant achievements over the past 5 years:

- **Health Education and Promotion:** Various health education materials (posters, leaflets, booklets, and videos) were developed and widely disseminated to improve knowledge and practices related to salt reduction. These materials were recommended and integrated into the national health education resource pool for wide use. In addition, numerous health campaigns were organized throughout the project's lifetime to engage the public.
- **Randomized Control Trials (RCTs):** Four RCTs targeting different groups – schoolchildren, home cooks, restaurants, and a comprehensive study were conducted in 33

study sites in six provinces. These trials, involving over 6000 participants, demonstrated significant reductions in salt intake and improvements in health outcomes.

- **Pre-Packaged Food Salt Reduction:** ASC contributed to the setting of salt targets and improvements in nutrition labelling standards for pre-packaged and restaurant foods. ASC partners developed two national guidelines for (1) salt reduction in home cooking and (2) nutritional assessment for snacks consumed by children.
- **Scale-up of Salt Reduction Activities:** The interventions were expanded across six provinces with more than 1,330 reduction activities conducted and benefiting over 300 million people.
- **Publications:** Over 50 academic papers were published, providing evidence for the feasibility and effectiveness of salt reduction interventions.
- **Capacity Building and Community Engagement:** Substantial training was provided to researchers and local investigators, enhancing their ability to implement and evaluate community-based salt reduction interventions.

School-based education programme to reduce salt: Scaling-up in China (EduSaltS), December 2019 – June 2024

Funded by the UK MRC, the scale up study (MR/T024399/1) aims to identify facilitators and barriers for a large-scale implementation of a school-based education programme to reduce salt in children and their families in China.

The EduSaltS programme was initially launched across 168 schools in Ganzhou and Zhenjiang. There was a delay in the launch of scale up in Qinhuangdao city with 100 schools in Qinhuangdao participating in the study in March 2023. A total of 59,000 students aged 9-10 participated in the EduSalt programme. To allow sufficient time to effectively implement the scale

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2023*

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up package in Qinhuangdao city, a 7-month no-cost extension has been granted extending the current end date from 1st December 2023 to 30th June 2024.

The final evaluation surveys are scheduled to be carried out in Ganzhou and Zhenjiang in June 2023. In Qinhuangdao, the intervention is currently ongoing and is expected to be completed in January 2024, followed by the final evaluation to assess the effectiveness of the scale up strategies.

### **China: A Hospital-based Education Programme to Reduce Salt Intake in Mild-Moderate Hypertensive outpatients in China (HerSalt), May 2022 – December 2023**

In 2022, Professor Feng He and Dr Jing Song were awarded the QMUL-HUST Strategic Partnership Research Funding for a 1.5-year project, alongside researchers from Huazhong University of Science and Technology (HUST) China. The project aims to investigate the current salt intake in the mild-to-moderate hypertensives, and also develop an evidence-based, effective, feasible and scalable salt reduction model for hypertensives that is applicable to the healthcare settings in China.

This research is designed as a pilot randomised controlled trial, with an aim to recruit 50 mild-to-moderate hypertensive outpatients who attended the Wuchang Hospital in Wuhan City. A 3-month intervention will be implemented, including education sessions, leaflets and posters, provision of press-type quantitative salt bottle, regular telephone follow-up of salt intake and lifestyle, and an app-based tool for interactive activities on salt reduction and blood pressure management with the patients.

The primary outcome is the change in 24h urinary sodium excretion, 24h ambulatory blood

pressure, and KAP (knowledge, attitudes and practice) of salt reduction. Adherence, feasibility, acceptance, and challenges and facilitators of the implementation process will also be evaluated using both qualitative and quantitative methods.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### Our Research

#### June 2022

- Cappuccio F, Campbell NRC, He FJ, Jacobson MF, MacGregor GA et al. [Sodium and health: old myths and a controversy based on denial](#) (Current Nutrition Reports)
- Burt HE, Brown MK, He FJ and MacGregor GA [Salt: the forgotten foe in UK public health policy](#) (The BMJ)

#### July 2022

- Tan M, Wang C, Song J, He FJ and MacGregor GA [Spot urinary sodium to monitor relative changes in population salt intake during the UK salt reduction programme](#) (Journal of Hypertension)
- Rahman MJ; Parvez SM, Rahman M, He FJ et al [Urinary Sodium Excretion and Obesity Markers among Bangladeshi Adult Population: Pooled Data from Three Cohort Studies](#). (Nutrients)

#### August 2022

- Cheng YL, Hu H, Song J, MacGregor GA, He FJ. [Socioeconomic status and dietary sodium intake in children from 2008 to 2019 in the UK](#) (Journal of Hypertension)
- Ma Y, He FJ, Sun Q, Yuan C, Kieneker LM, Curhan, GC, MacGregor GA, et al. [24-Hour Urinary Sodium and Potassium Excretion and Cardiovascular Risk](#). (Journal of Urology)
- Harun Z, Shahar S, You YX, He FJ, Brown MK et al. [Perceptions, Barriers and Enablers on Salt Reduction in Malaysia Out of Home Sectors \(MyOH\): From Point of View of the Policy Makers and Food Industries](#), (Research Square)

#### September 2022

- Campbell N, He FJ, McLean RM, Cappuccio F, Woodward M, MacGregor GA et al. [Dietary sodium and cardiovascular disease in China: addressing the authors' response, statements and claims](#) (Journal of Hypertension)

#### October 2022

- Jones DW, Clark D, Morgan TO, He FJ. [Potassium-enriched salt substitution as a population strategy to prevent cardiovascular disease](#) (Hypertension)
- Fan F, Li Y, Li L, Nie X, Zhang P, Li Y, Luo R, Zhang G, Wang L, He FJ. [Salt-Related Knowledge, Attitudes, and Behaviors and Their Relationship with 24-Hour Urinary Sodium Excretion in Chinese Adults](#) (Nutrients)

#### November 2022

- Liu M, Xu J, Li Y, He FJ, et al. [A Town-Level Comprehensive Intervention Study to Reduce Salt Intake in China: Cluster Randomized Controlled Trial](#) (Nutrients)

#### December 2022

- Du W, Zhang P, Zhang J, Li Y, He FJ, et al. [Sodium Reduction in Restaurant Food: A Randomized Controlled Trial in China](#). (Nutrients)

#### February 2023

- Harun, Z., Shahar, S., He FJ, Brown MK et al. [Perceptions, barriers and enablers of salt reduction in Malaysian out-of-home sectors \(MySaltOH\): from the point of view of policy-makers and food industries](#). (Health Res Policy Sys)

#### March 2023

- Trieu K, Coyle DH, Rosewarne E, Shahid M, Neal B, He FJ et al. [Estimated Dietary and Health Impact of the World Health Organization's Global Sodium Benchmarks on Packaged Foods in Australia: a Modeling Study](#) (Hypertension)
- McLean RM, He FJ, & MacGregor GA. [Flawed research methods result in misleading conclusions](#). (J Hum Hypertens) 37, 509–510 (2023).

#### April 2023

- Zhang P, Sun J, Li Y, He FJ. [An mHealth-based school health education system designed to scale up salt reduction in China \(EduSalts\): A development and preliminary implementation study](#) (Frontiers in Nutrition)

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### Building Relationships

To stay at forefront of prevention in the UK and worldwide, we have prioritised the development of mutually beneficial alliances with other health charities and organisations. Working collaboratively or alongside other health charities, Action on Salt, Action on Sugar and

WASSH offer comments on health-related media in support of our colleagues, act as co-signatories on campaigning materials and attend numerous meetings, webinars and conferences around the world.

#### Over the past year, we have worked with:

Adopt a School	Department of Health and Social	Obesity Action Scotland
Alcohol Change UK	Care	Obesity Health Alliance
Alcohol Focus Scotland	Diabetes UK	Oral Health Foundation
American Heart Association	Early Start Nutrition	Office for Health Improvement
BiteBack 2030	Eating Better	& Disparities
Blood Pressure UK	European Salt Action Network	Polycystic Kidney Disease
British Dietetic Association	Faculty of General Dental	Real Bread Campaign
British Dental Association	Practice	Resolve to Save Lives
British Heart Foundation	Faculty of Public Health	Royal Academy of Culinary Arts
British Medical Association	Feedback	Royal College of Nursing
British Society of Paediatric	First Steps Nutrition Trust	Royal College of Physicians and
Dentistry	Food Active	Surgeons of Glasgow
Cancer Research UK	Food Ethics Council	Royal Society for Public Health
The Caroline Walker Trust	The Food Foundation	Safe Food Advocacy Europe
Center for Science in the Public	The George Institute	Scottish Obesity Alliance
Interest	The George Institute for Global	ShareAction
Chefs in Schools	Health	Soil Association
Chest, Heart & Stroke Scotland	Heart UK	Sunway University, Malaysia
Children's Food Campaign	Heart Research UK	Sustain
China National Centre for Food	Institute of Alcohol Studies	Sustainable Restaurant
Safety Risk Assessment	Jamie Oliver Foundation	Association
Chinese Centre for Disease	Kidney Research UK	Stroke Association
Control and Prevention	LEYF Nurseries	Universiti Kebangsaan Malaysia
Chinese Centre for Health	Meniere's Society	University of Malaya
Education	Ministry of Health Malaysia	Which?
CRONICAS Peru	MyNutriWeb	World Cancer Research Fund
Dental Wellness Trust	NESTA	World Health Organization and
	Nutrition Scotland	regional offices
		World Hypertension League

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### Funding

Thank you to the following funders for their support of our projects this year

Impact  
on **Urban**  
**Health**

**ShareAction**»



The Food  
Foundation

**FEED  
BACK**

**RESOLVE**  
TO SAVE LIVES  
AN INITIATIVE OF VITAL STRATEGIES



Medical  
Research  
Council

**NIHR** | National Institute  
for Health Research



World Health  
Organization

Regional Office for South-East Asia

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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**Consensus Action on Salt, Sugar and Health**

Wolfson Institute of Population Health

Charterhouse Square

London

EC1M 6BQ

**CASSH is a Registered Charity No. 1098188**



# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2023**

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### **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 and 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 the incoming resources and application of resources of the charity for that year.

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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 trust deed. 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.

The trustees' report was approved by the Board of Trustees.

.....  
Professor Graham MacGregor, Chairman  
Trustee

**Date:** .....

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CONSENSUS ACTION ON SALT, SUGAR & HEALTH

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I report to the trustees on my examination of the financial statements of Consensus Action on Salt, Sugar & Health (the charity) for the year ended 30 April 2023.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

S Meah FCCA

#### **Crossley Financial Accounting**

Star House  
Star Hill  
Rochester  
Kent  
ME1 1UX

Dated: .....

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	5	85,415	-	85,415	17,553	-	17,553
Charitable activities	3	10,474	-	10,474	49,190	-	49,190
Investments	4	542	-	542	-	-	-
<b>Total income</b>		96,431	-	96,431	66,743	-	66,743
<b>Expenditure on:</b>							
Charitable activities	6	180,990	-	180,990	169,525	-	169,525
<b>Net outgoing resources before transfers</b>		(84,559)	-	(84,559)	(102,782)	-	(102,782)
Gross transfers between funds		59,645	(59,645)	-	-	-	-
<b>Net expenditure for the year/ Net movement in funds</b>		(24,914)	(59,645)	(84,559)	(102,782)	-	(102,782)
Fund balances at 1 May 2022		26,104	373,568	399,672	128,886	373,568	502,454
<b>Fund balances at 30 April 2023</b>		1,190	313,923	315,113	26,104	373,568	399,672

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

All income and expenditure derive from continuing activities.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	11	5,681		8,937	
Cash at bank and in hand		432,141		421,811	
		<u>437,822</u>		<u>430,748</u>	
<b>Creditors: amounts falling due within one year</b>					
	12	(122,709)		(31,076)	
Net current assets			<u>315,113</u>		<u>399,672</u>
<b>Income funds</b>					
Unrestricted funds - designated			313,923		373,568
<u>Unrestricted funds - general</u>					
Designated funds	14	373,568		373,568	
General unrestricted funds		<u>(372,378)</u>		<u>(347,464)</u>	
			<u>1,190</u>		<u>26,104</u>
			<u>315,113</u>		<u>399,672</u>

The financial statements were approved by the Trustees on .....

.....

Professor Graham MacGregor, Chairman  
Trustee

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 30 APRIL 2023

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### 1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 2 Accounting policies

#### Charity information

Consensus Action on Salt, Sugar and Health constitutes a public benefit entity as defined by FRS 102.

#### 2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

#### 2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes. The designated fund will provide working capital to the charity to enable it to continue its unique activities whilst the trustees implement their fundraising strategy.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 APRIL 2023**

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### **2 Accounting policies**

**(Continued)**

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

#### **2.4 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### 2 Accounting policies

(Continued)

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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

### 2.5 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities classified as payable within one year are not amortised.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are extinguished.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

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### 3 Charitable activities

	Research and surveys income 2023 £	Research and surveys income 2022 £
Research and surveys income	10,474	49,190

### 4 Investments

	Unrestricted funds general 2023 £	Total 2022 £
Interest receivable	542	-

### 5 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations	74	7
Grants	84,740	17,262
Sponsorship	601	284
	85,415	17,553

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 30 APRIL 2023

6 Charitable activities	National Salt Food and Sugar Awareness Week		FoodSwitch		National Sugar Awareness Week		WASSH		Total	
	2023	2023	2023	2023	2023	2023	2023	2023	2023	2022
	£	£	£	£	£	£	£	£	£	£
Direct project costs	6,726	102,914	31,666	7,916	7,916	157,138	149,012			
Other direct costs	160	2,078	639	160	160	3,197	3,784			
	6,886	104,992	32,305	8,076	8,076	160,335	152,796			
Share of support costs (see note 7)	687	8,937	2,748	687	687	13,746	11,316			
Share of governance costs (see note 7)	345	4,492	1,382	345	345	6,909	5,413			
	7,918	118,421	36,435	9,108	9,108	180,990	169,525			

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 30 APRIL 2023

6 Charitable activities	(Continued)						
	For the year ended 30 April 2022						
	National Salt Awareness Week £	Food Salt and FoodSwitch Surveys £	National Sugar Awareness Week £	WASSH £	Total 2022 £		
Direct project costs	7,451	96,857	29,802	7,451	149,012		
Other direct costs	189	2,460	757	189	3,784		
	7,640	99,317	30,559	7,640	152,796		
Share of support costs (see note 7)	564	7,356	2,264	566	11,316		
Share of governance costs (see note 7)	271	3,517	1,083	271	5,413		
	8,475	110,190	33,906	8,477	169,525		
<b>Analysis by fund</b>							
Unrestricted funds - general	8,475	110,190	33,906	8,477	169,525		

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### 7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Insurance	553	-	553	818	-	818
Membership fees	10,456	-	10,456	130	-	130
Sundry expenses	188	-	188	434	-	434
Travel and subsistence	374	-	374	259	-	259
Marketing	2,076	-	2,076	2,113	-	2,113
Computer expenses	99	-	99	262	-	262
Bad debt provision	-	-	-	7,300	-	7,300
Accountancy	-	6,909	6,909	-	5,413	5,413
	<u>13,746</u>	<u>6,909</u>	<u>20,655</u>	<u>11,316</u>	<u>5,413</u>	<u>16,729</u>
Analysed between						
Charitable activities	<u>13,746</u>	<u>6,909</u>	<u>20,655</u>	<u>11,316</u>	<u>5,413</u>	<u>16,729</u>

Governance costs includes payments to the independent examiners of £1,780 (2022 - £1,716) for independent examination fees.

### 8 Trustees

During the year, Trustees received reimbursement of expenses of £Nil (2022 - £Nil).

### 9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	4	4
	<u>4</u>	<u>4</u>

There were no employees whose annual remuneration was more than £60,000.

### 10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

### 11 Debtors

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	2,991	8,000
Prepayments and accrued income	2,690	937
	<u>5,681</u>	<u>8,937</u>

### 12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	4,961	4,312
Accruals and deferred income	117,748	26,764
	<u>122,709</u>	<u>31,076</u>

### 13 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Total Unrestricted funds		Designated funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 30 April 2023 are represented by:						
Current assets/(liabilities)	1,190	313,923	315,113	26,104	373,568	399,672
	<u>1,190</u>	<u>313,923</u>	<u>315,113</u>	<u>26,104</u>	<u>373,568</u>	<u>399,672</u>

### 14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 May 2021	Incoming resources	Balance at 1 May 2022	Transfers	Balance at 30 April 2023
	£	£	£	£	£
Working capital	355,000	18,568	373,568	(59,645)	313,923
	<u>355,000</u>	<u>18,568</u>	<u>373,568</u>	<u>(59,465)</u>	<u>313,923</u>

The designated fund will provide working capital to the charity to enable it to continue its unique activities whilst the trustees implement their fundraising strategy.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2023*

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### 15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**CONSENSUS ACTION ON SALT, SUGAR AND HEALTH**

England & Wales - Charity number 1098818

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# Accounts

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**CONSENSUS ACTION ON SALT, SUGAR & HEALTH  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022**

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Professor Graham MacGregor, Chairman Professor Peter Sever Professor Malcolm Law Professor Feng He	(Appointed 28 March 2022)
<b>Campaign Director</b>	Katharine Jenner	
<b>Charity number</b>	1098818	
<b>Principal address</b>	Wolfson Institute of Population Health Queen Mary University of London Charterhouse Square London EC1M 6BQ	
<b>Independent examiner</b>	Crossley Financial Accounting Star House Star Hill Rochester Kent ME1 1UX	
<b>Bankers</b>	Lloyds Bank Plc London W6 9HW	

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# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

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Statement of financial position	32
Notes to the financial statements	33 - 40

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# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 APRIL 2022**

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The trustees present their report and financial statements for the year ended 30 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Constitution

The charity is constituted under a Memorandum of Association dated 15 January 1996. The charity number is 1098818.

#### Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. The Trustees meet once a year at the annual general meeting of the charity. New Trustees may be appointed on the recommendation of the Trustee Board or on proper notice of a nomination being given by a Trustee. In addition, Trustees may be recruited through the charity's website and by advertising in relevant publications, including national newspapers. A minimum of three Trustees should remain in office at any given time but there is no maximum limit.

#### Policies adopted for the induction and training of Trustees

New prospective Trustees are invited to meet the staff. They are also included on the CASSH's mailing list for 'Governance' updates, and receive regular updates on the charity's work from the Staff and Chairman, Professor Graham MacGregor.

#### Organisational structure and decision making

The Board of Trustees are responsible for the management of the Charity. They delegate the general management and administration of the company to the Charity Director, who, with the department heads and other senior staff, ensure that the company is run efficiently.

#### Risk management

The Trustees periodically examine the major risks to which the charity is exposed, concentrating on areas of potential highest impact including:

- Failure of funding
- External environment (including pandemic response)
- Governance including General Data Protection Regulation
- Reputation with emphasis on the charity's food and drink surveys, and Smartphone app FoodSwitch

All areas within the charity's risk policy are regularly evaluated by lead individuals. This helps drive review of the policy and the risk register is updated for trustee meetings. The Trustees are satisfied that the system in place is appropriate for managing the charities exposure to the major risks identified.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2022*

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### OBJECTIVES AND ACTIVITIES

#### Constitutional policies and objectives

The charity's objects ("the objects") are:

- i. the identification and relief of those who suffer from the effects of a high salt or sugar intake or whose health is more at risk from a high salt or sugar intake;
- ii. to advance education by providing information and training on the effects of salt and sugar intake on health and to undertake and disseminate research into the effects of salt and sugar on health;
- iii. to promote the benefits of a reduction in salt and sugar intake and to increase the understanding, awareness and recognition of the effects of salt and sugar intake on health;
- iv. identification of those who suffer from the effects of, or whose health is more at risk from a high salt or sugar intake; to advance education of the effects of salt and sugar intake and disseminate research into the effects of salt and sugar; to promote the benefit of a reduction in salt and sugar intake and to increase the understanding, awareness and recognition of the effects of salt and sugar intake on health

There have been no changes in these objects since the last annual report.

#### Consensus Action on Salt, Sugar and Health Mission

Identification of those who suffer from the effects of, or whose health is more at risk from salt or sugar intake; to advance education of the effects of salt & sugar and disseminate research into the effects of salt & sugar; to promote the benefit of a reduction in salt & sugar intake and to increase the understanding, awareness and recognition of the effects of salt & sugar intake on health.

This is achieved by raising awareness amongst the whole population through the provision of information and support services.

### ACHIEVEMENTS AND PERFORMANCE

The activities and performance are detailed in the annual report on page 5 to 14.

### INVESTMENT POLICY AND PERFORMANCE

The Trustees are empowered by the Memorandum of Association to invest the funds not required for immediate working purposes in such a manner as may be thought fit.

### FINANCIAL REVIEW

A successful pilot project with external funding organisation Impact on Urban Health has afforded us the opportunity to bid for more long term funding, which is under review for the next financial year.

Additional sources of income were also sought, resulting in a number of small collaborative research projects with other NGO's.

The Trustees reviewed the financial position and agreed an increased focus on fundraising be required in 2022/2023. Opportunities for investing funds not required for immediate working purposes will also be explored.

#### Funding Income

The charity receives funding from different sources, including from the sale of resources, and donations towards Salt and Sugar Awareness Week; donations from individuals generally and interest from fixed term deposits. 2021/2022 has already seen successful small funding bids, with this, alongside an increase in applications, we expect to be able to ensure greater security in future years.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2022*

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### **Funds expended**

Team costs, which are paid directly to Queen Mary University of London, are our primary investment and are essential for the continuation of our work for public benefit. Spending increased this financial year, due to a new member of staff and a greater number of project commitments in line with funding agreements. In other areas our spending was in line with previous years, as the charity maintained its commitment to deliver services to its beneficiaries. Only unrestricted funds were received during the year, therefore the charity opened the year with no restricted fund carried forward and closed the year with only unrestricted fund balances carried forward.

### **Sources of funding**

Funding was achieved in 2021/2022 through a number of different sources;

- Sales revenues
- Unrestricted voluntary income

### **RESERVES POLICY**

The trustees aim to maintain a high level of unrestricted reserves which ensures that there are adequate funds to meet current and the future liabilities. The trustees consider that holding unrestricted free reserves (including designated funds which are reviewed on an annual basis) equivalent to approximately two years operating costs, given the current economic climate, is the minimum required to provide sufficient resources to respond to unexpected adverse changes in the charities funding or activities, which equates to approximately £355,000 based on current costs.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

## Consensus Action on Salt, Sugar and Health *Nutrition Research in Action*

**SHAKE THE SALT HABIT**

**LESS SALT**

**LOWER BLOOD PRESSURE**

**LESS RISK OF STROKE AND HEART DISEASE**

**THE FOOD INDUSTRY** holds the key to better health. Three quarters of the salt we eat each day is already in the food we buy.

**WILL YOU JOIN US IN ASKING THEM TO SHAKE THE SALT HABIT?**

The infographic features three overlapping circles: a red circle at the top right containing images of various salty foods like cereal, crisps, soup, and pizza; a yellow circle at the bottom left showing a family with a blood pressure monitor; and a green circle at the bottom right with icons of a heart and a brain. Arrows connect the food circle to the health circles.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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Annual Report  
May 2021 – April 2022



**Consensus Action on Salt, Sugar and Health (CASSH)** is a registered charity dedicated to reducing dietary salt, sugar and calorie consumption to improve the health of populations in the UK and worldwide.

The charity is formed of three research and advocacy groups: **Action on Salt**, **Action on Sugar** and **World Action on Salt, Sugar & Health (WASSH)**.



**Action on Salt** is successfully working to reach a consensus with the food industry and Government over the harmful effects of a high salt diet, and bring about a reduction in the amount of salt in processed foods as well as salt added to cooking, and the table. To date, many supermarkets and food manufacturers have chosen to adopt a policy of gradually reducing the salt content of their products.

**Action on Salt** is supported by 21 expert scientific members.



**Action on Sugar** is working to reach a consensus with the food industry and Government over the harmful effects of a high sugar diet, and bring about a reduction in the amount of sugars in food and drink products. By working to reach a consensus with food manufacturers and Government that there is strong evidence that free sugars are a major risk factor for obesity and have other adverse health effects, we aim to create sustainable policies and systems that enable reduced free sugars intake.

**Action on Sugar** is supported by 23 expert advisors.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022



WASSH's mission is to improve the health of populations throughout the world by achieving reductions in salt, sugar and calorie intake. WASSH provides resources and expert advice to enable the development and implementation of salt, sugar and calorie reduction programmes worldwide.

WASSH has a global network of more than 600 expert members in 100 countries.

### CASSH Team

<b>Prof Graham MacGregor</b>	Trustee, Chairman, CASSH
<b>Katharine Jenner RNutr</b>	Director, CASSH
<b>Dr Kawther Hashem RNutr</b>	Campaign Lead and Research Fellow, Action on Sugar (maternity leave)
<b>Sonia Pombo</b>	Campaign Manager, Action on Salt
<b>Mhairi Brown RNutr</b>	Policy & Public Affairs Manager, Action on Salt & Action on Sugar / Programme Manager, WASSH
<b>Holly Gabriel RNutr</b>	Nutrition Manager, Action on Sugar
<b>Zoe Davies ANutr</b>	Nutritionist, Action on Salt and Action on Sugar (maternity leave)
<b>Sheena Bhageerutty ANutr</b>	Assistant Nutritionist, Action on Salt and Action on Sugar
<b>Harriet Burt ANutr</b>	Policy and Communications Officer, WASSH

### Action on Salt Members

Trustee	<b>Prof PS Sever</b>	Member	Prof KT Khaw
Trustee	<b>Prof MR Law</b>	Member	Prof T Lang
Trustee	<b>Prof F He</b>	Member	Prof MEJ Lean
Member	Prof G Beevers	Member	Prof Sir M Marmot
Member	Prof S Capewell	Member	Prof K McPherson
Member	Prof FP Cappuccio	Member	Prof C Millett
Member	Prof PM Dodson	Member	Prof NP Poulter
Member	Prof P Elliott	Member	Dr W Sunman
Member	Prof J George	Member	Prof Sir N Wald
Member	Prof WPT James	Member	Prof J Winkler
Member	Mr M Kane		

### Action on Sugar Advisors

Advisor	Prof S Capewell	Advisor	Prof C Millett
Advisor	Prof J Cuzick	Advisor	Ms M Mwatsama
Advisor	Mr T Fry	Advisor	Dr M Rayner
Advisor	Prof A Garde	Advisor	Mr N Rigby
Advisor	Prof P James	Advisor	Prof A Rugg-Gunn
Advisor	Prof RJ Johnson	Advisor	Prof Sir N Wald
Advisor	Mr M Kane	Advisor	Prof J Wass
Advisor	Prof T Lang	Advisor	Prof P Whincup
Advisor	Dr C Llewellyn	Advisor	Prof J Winkler
Advisor	Prof R Lustig		

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2022*

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### Welcome

The year began on a high, with the Queen's Speech reaffirming the government's commitment to obesity prevention. Mandatory calorie labelling in the out of home sector, and restrictions on the advertising and promotion of less healthy food were all highlighted as legislative priorities.

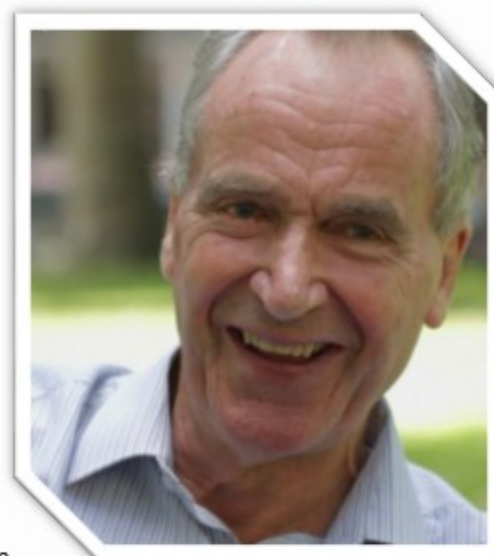
We were pleased to see this commitment followed through, with mandatory calorie labelling implemented as promised. This represents a positive step forward in ensuring that the sector becomes more transparent about what they put in our food and drinks; but it is just the first step. CASSH have long supported transparent nutrition labelling, and we hope that the government's current commitment to health will ensure that full nutrition labelling in the out of home sector will not be too far behind.

The National Food Strategy maintained momentum, launching in July with a somewhat unexpected – but very much welcome - recommendation of a Sugar and Salt Reformulation Tax. The fact that an independent review of England's food system highlighted the need for more progress in salt and sugar reduction makes it abundantly clear that the value of reformulation is being recognised far and wide. The report also highlighted what we've said for many years: voluntary reformulation is not working and we are certain that if the final report on progress made under the Sugar Reduction Programme had been released as promised this year, it would have added to this narrative. It is time for mandatory measures and incentives, and we look forward to the government's response to these proposals.

We do end the year with some concerns that Boris Johnson may be considering rolling back policies, as support for his leadership crumbles. Taking into account the considerable effort that many food companies have already made to prepare for the implementation of these policies, no one would benefit from broker promises now, least of all public health. For now, we will remain hopeful that this is merely a rumour, and trust that the government will continue to do what is best for the health of the nation, the economy and the NHS.



**Professor Graham MacGregor CBE**  
Chairman of CASSH



# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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## Our Year in Numbers

6

Surveys of the salt, sugar and excess calorie content of popular food

303

Pieces of media coverage, across TV, radio, print media and online

7

Submissions to government consultations

2

international awareness weeks

with support from 30 health charities

and 20+ countries

15

Meetings with food companies to challenge their progress with salt and sugar reduction

18

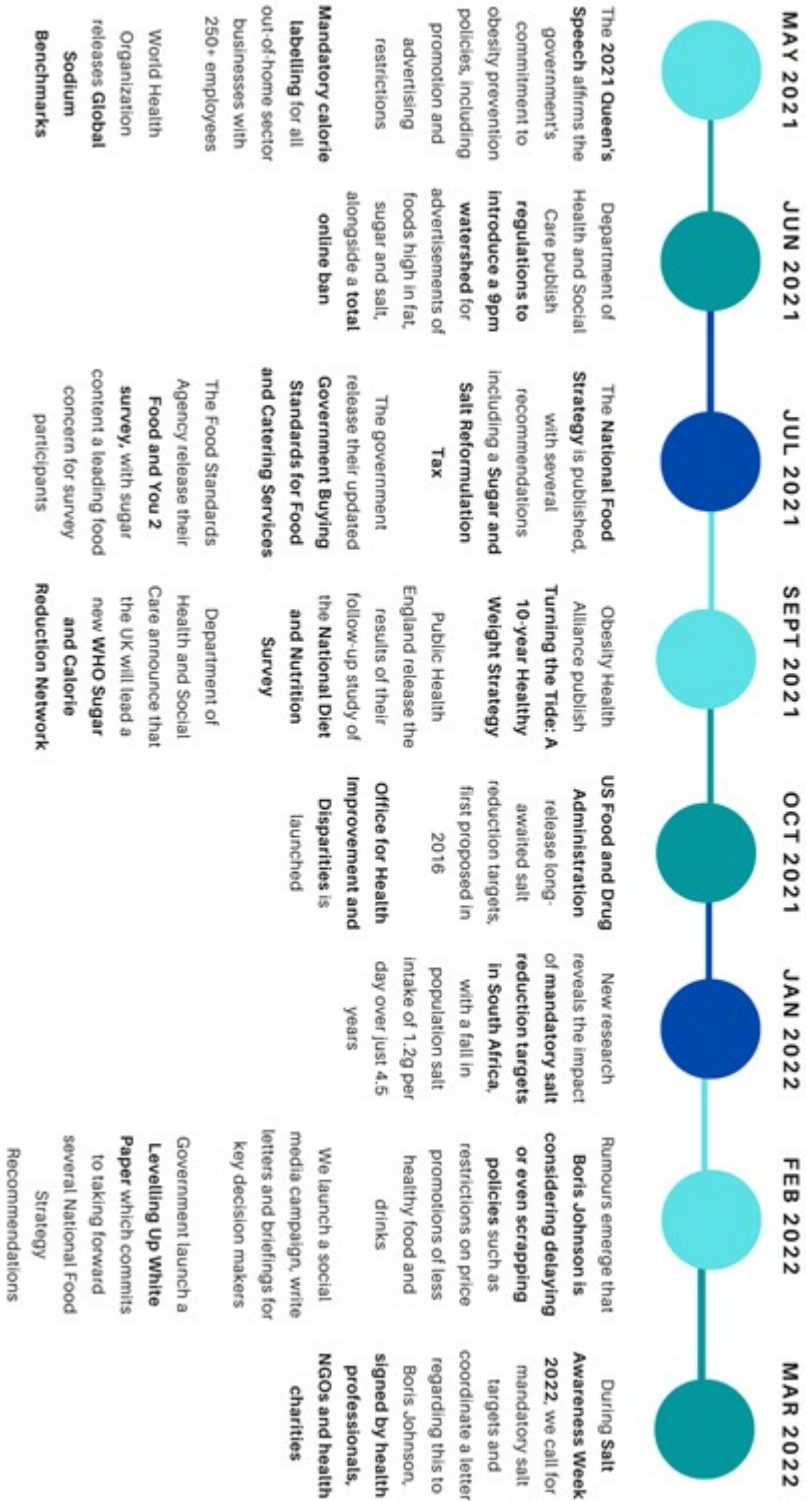
Peer reviewed publications

7

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022



# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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### Policy and Public Affairs

#### May 2021: Queen's Speech Confirms Commitment to Public Health

The 2021 Queen's Speech set out the government's policies and proposed legislative programme for the new parliamentary session. As part of the speech, the Queen stated that the health and Care Bill would ban junk food adverts pre-9pm watershed on TV and a total ban online, restrict promotions on high fat, salt and sugar food and drinks in retailers from April 2022, and highlighted the introduction of mandatory calorie labelling in large out-of-home sector businesses with 250 or more employees.

**Mhairi said:** "The Queen's words were slightly unexpected for those working tirelessly to prevent ill health... But anyone with experience of policymaking knows that it's not over until it's over – it is more important than ever for the Government to stand strong and get these policies over the line as promised."

We were also pleased to see leadership from the World Health Organization, who released Global Sodium Benchmarks in May. The Benchmarks set out maximum levels of sodium that processed food should contain for more than 60 food categories. Global Benchmarks will help countries to set national policies and act as a dialogue between the WHO and the private food sector.

#### June 2021: Advertising Rules

The Department of Health and Social Care published the regulations which will come into force in 2022, to introduce the 9pm watershed for advertisements of foods high in fat, sugar and salt, alongside a total online ban.

**Graham said:** "Whilst this is not a total ban on unhealthy food and drink advertising, the fact that meals high in salt, fat and sugar which are served by large fast food chains will be included in the restrictions is hugely significant. This is especially pertinent given many big food chains have been profiting enormously from advertising during the pandemic."

#### July 2021: National Food Strategy

July saw the launch of the landmark National Food Strategy, an independent review of the UK's food system. The strategy highlighted that historic reform to the food system is needed to protect the NHS, improve the health of the nation and save our environment. Several recommendations were included, including a Sugar and Salt Reformulation Tax which would incentivise manufacturers to use less sugar and salt in their products.

**Kawther said:** "Without doubt, a landmark Sugar Reformulation Tax would fix the current issues seen with the voluntary sugar reduction programme. The last progress report showed how far we are from meeting the 20% reduction with only a minuscule 3% reduction."

The government released their updated Government Buying Standards for Food and Catering Services. These standards apply to all central government departments in England, prisons, the armed forces and the NHS. CASSH previously responded to the consultation on updating these standards in 2019 and we were pleased to see the government update the salt standards to reflect the 2024 salt reduction targets.

**Hattie said:** "We welcome the updates to the GBSF and hope that the updated guidelines will encourage food and beverage manufactures, retailers and caterers in the public sector, and beyond, to reformulate their products with less salt and sugar."

The Food Standards Agency also released the results of their Food and You 2 survey, which measures self-reported consumer knowledge, attitudes and behaviours related to food safety and other food issues. The most common concern respondents had was the amount of sugar in food.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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### September 2021: Turning the Tide

In September, the Obesity Health Alliance, a coalition including Action on Sugar, the British Heart Foundation, Cancer Research UK, Diabetes UK and medical royal colleges, released their Turning the Tide: A 10-year Healthy Weight Strategy. This report sets out a long-term agenda with 30 policy recommendations and calls on the government to take action to reverse the persistently high levels of excess weight in the population.

**Katharine said:** *"The health community have united to put forward a roadmap to help Boris make the easy choice, that is; to tackle the food systems that prevent us from leading healthier lives, rather than continuing to blame individuals who have little control of their food environment"*

Public Health England (PHE) released the results of their **follow-up study of the National Diet and Nutrition Survey rolling programme**, which aimed to describe and assess the impact of the COVID-19 pandemic on diet and physical activity in the UK in 2020. Unsurprisingly, mean intakes of free sugars exceeded maximum recommendations in all age groups, while intakes of fruit, vegetables and fibre were below recommendations.

The Department of Health and Social Care announced that **the UK had been chosen to lead a new WHO Sugar and Calorie Reduction Network**, with over 50 countries being encouraged to sign up to the network which is set to launch in Spring 2022.

### October 2021: US Salt Reduction Kickstarted

The U.S. Food and Drug Administration (FDA) released their long-awaited voluntary short term (2.5 year) salt reduction targets, first proposed in 2016 with input from WASSH. The targets apply to 163 categories of commercially processed, packaged, and prepared foods, including breads, cheeses, sauces and toddler/baby food. Average salt intake in the U.S. is approximately 8.5 g/day; the FDA's targets are intended to reduce average

salt intake to 7.5 g/day by encouraging food manufacturers, restaurants, and food service operations to gradually reduce salt in foods over time.

Public Health England's replacement – **the Office for Health Improvement and Disparities (OHID)** – was launched. OHID is an office of the Department for Health and Social Care, but is jointly led by the Deputy Chief Medical Officer Dr Janelle de Gruchy and Director General for the Department of Health and Social Care Jonathan Marron, under the leadership of the Chief Medical Officer Prof Chris Whitty. We called on OHID to prioritise sugar reduction, particularly in products targeted at infants and young children, during our Sugar Awareness Week in November.

### January 2022: Impact of South Africa's mandatory salt targets

New research from North West University in South Africa highlighted the benefits of mandatory salt reduction targets in the country. The African-PREDICT study determined changes in average salt intake over a 4.5 year period (spanning a time before and after the targets were implemented), finding that there was a significant reduction in population salt intake of approximately 1.2g salt per day. The reduction was higher in black adults and low socio-economic groups, who are at high risk of developing high blood pressure and cardiovascular disease.

**Graham said:** *"Many thousands of lives in South Africa will now be saved from strokes and heart disease because of a simple piece of legislation forcing food manufacturers to put less salt in the food that they produce. It has taken the UK 20 years to see similar salt reductions from a voluntary approach, that South Africa has achieved in just few short years with a regulatory approach."*

Also in January, the Department of Health and Social Care launched a **new 'Better Health' multimedia campaign**, to help families eat better supported by a NHS Food Scanner App. The app allows families to scan product barcodes from

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

their shop and the app will suggest healthier alternatives – similar to the FoodSwitch app.

#### February 2022: Policies Under Threat

In February, **rumours emerged** that Boris Johnson was considering rolling back on commitments to protect child health as his leadership came under scrutiny, specifically the proposed restrictions on price promotions for less healthy food and drinks. In response, CASSH conducted a **social media campaign** to highlight the range of products that could still be promoted even if restrictions were to be implemented. We also wrote a letter to Boris Johnson, highlighting the evidence in support of restrictions on promotions and co-signed a similar letter sent by the **Obesity Health Alliance**.

In light of the rumours, we developed briefings for members of the House of Lords to ensure they had

access to the necessary evidence as they debated the Health and Care Bill (which contained proposals to restrict price promotions).

The government also launched their **Levelling Up White Paper** in February, which sets out how they will spread opportunity more equally across the UK.

#### March 2022: Mandatory Salt Targets Now Needed

During our **2022 Salt Awareness Week campaign**, we called on the government to commit to mandatory salt reduction targets, to remedy the current poor progress with salt reduction in the UK. Our policy team also coordinated a letter to Boris Johnson to echo these calls, with signatures from more than 200 stakeholders.

## Surveys

Over the last 12 months, we have worked on several surveys, some of which have been built into comprehensive technical reports to guide industry into further action.

### Salt

#### January 2022: Chilled Sliced Meat



We revealed that two thirds of all chilled sliced meats including sliced ham, chicken, corned beef and salami sold by leading grocery retailers are dangerously high in salt, with one in three (35%) failing to meet the national salt reduction targets.

Food manufacturers in particular were reported to be lagging behind, with only one in three (37%) of their chilled sliced meat products achieving their respective salt targets, compared to two in three (69%) of retailer's own label products.

**Mhairi says:** "Voluntary salt reduction targets have been a key feature of public health policy in the UK for many years. After initial success, which inspired more than 50 countries to follow suit, progress has stagnated in the UK, whereas many other countries have gone further and introduced mandated targets. If the UK industry can no longer comply with voluntary measures, then now is the time for mandatory, comprehensive salt reduction targets to ensure success and create a level playing field."

#### Call to Action

Mandatory salt reduction targets for all products containing added salt to be enforced, with penalties for those food manufacturers who fail to comply.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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### Industry Comments

**Tesco:** "The health of our customers is very important to us and we've worked hard to reduce salt across our own brand foods. At Tesco we have been reformulating our products for some time and we will continue to do so without compromising on taste or quality. Our reformulation plan looks at a wide variety of nutrients and ingredients important to supporting a healthy diet, including salt."

**Lidl:** "Lidl are continuously reviewing the salt content of its cooked sliced meat to reduce the levels where possible, whilst ensuring the foods are of the highest quality, safe to consume, and with an appropriate shelf life. This category is very challenging to reduce salt given the preservative function it provides, and so a gradual reduction to align with technical developments is often necessary."

**M&S:** "At M&S, we know that our customers are looking for easy ways to make healthy food choices. We make healthy eating easier through provision of accessible customer information and clear on-pack labelling, including our Eat Well sunflower to signpost healthy choices. This is underpinned by a programme of reformulation to continually improve the nutritional profile of our foods by removing or reducing levels of unnecessary or unwanted ingredients such as saturated fat and salt."

**Waitrose:** ""We work closely with our suppliers to make continuous nutritional improvements to our products, including the significant reduction of salt across a number of categories, from breakfast cereals, ready meals and sandwiches. In terms of meats, our focus has been on nitrites and we were the first supermarket to reduce nitrites across our entire own-label bacon and gammon range, following a World Health Organisation (WHO) report which recommended limiting these in the diet. We know we have more to do on salt reduction in this area and are actively working to meet the 2024 targets set by Public Health England, making sure any changes do not compromise on taste or quality. Our products have traffic light labelling which is based on realistic portion sizes to allow our customers to make informed choices.""

In January 2022, as part of the M&S salt reduction programme, we re-launched 7 products in the M&S British Outdoor Bred cooked sliced meat range achieving an 18% average salt reduction; these products now meet their respective 2024 salt targets set by the UK Department of Health. The reduction in salt was achieved through revising the recipe, whilst maintaining product quality and taste.

We are committed to delivering further salt reductions, not only in our M&S cooked sliced meat ranges, but across all our M&S food ranges to meet the UK Department of Health 2024 salt targets."

**Asda:** "Asda is committed to making healthier choices easier for our customers. Currently, almost 750 products carry our Live Better icon. This highlights the healthiest choices in our own-brand ranges, and we are aiming to increase that number to 1,200 by 2024. In 2019 we reduced salt from our chilled cooked meat ranges in line with government targets and we will continue to reformulate to improve the nutritional content of our products – without compromising quality, taste or food safety."

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### Salt and Sugar

#### July 2021: Breakfast cereals with packaging that may appeal to children



We surveyed the nutritional content of breakfast cereals with child-friendly packaging as part of the Food Foundation's third annual **Broken Plate report**.

Our research found that 92% of cereals marketed towards children still contain high or medium levels of sugar, and more than 50% were medium or high in salt. More worryingly out of 162 cereals, only two would tick all the boxes for a healthy choice.

#### Call to Action

All cereal manufacturers to commit to removing child friendly images from the packaging of unhealthy products in a bid to tackle pester power to improve child health.

**Kawther said:** "The use of child friendly packaging just makes it hard for parents to make a healthier choice, when companies should be making it easier. Whilst we are expecting to see restrictions on online and television advertising for foods high in fat, salt, and sugar, this does not yet apply to the packaging that may appeal to children, which is a huge concern. For too long, less healthy food has been in the spotlight which is not only unethical but also scandalous. Food businesses should only have child friendly packaging on their healthier foods and drinks to give them a starring role in children's diets."

Anna Taylor OBE, Executive Director of the Food Foundation says, "While it is really encouraging to see so many retailers act to remove cartoon characters from children's cereals, the fact that this year 92% of cereals marketed towards children contain high or medium levels of sugar shows that much more work remains to be done. Progress is simply not happening quickly enough, and it's concerning to see that the fibre content of these cereals remains low. Bold action will be required from both government and businesses if we are to safeguard the future health of our children - but is by no means impossible."

#### October 2021: 'Don't Hide What's Inside'



We partnered with BiteBack 2030 on their report **'Don't Hide What's Inside'** which explored the eating habits of teenagers in the UK, and examined the impact that claims on packaging have on their perception of 'health'.

The research revealed over half (57%) of all products surveyed are HFSS and would receive a red front of pack label, indicating high levels of salt, sugar and/or saturated fat. In addition, nearly two-thirds (62%) of all drink products were 'dangerously' high in sugar, with less than 6% meeting guidance on free sugars.

**Katharine said:** "This research has shown that misleading 'healthy' messages stop teenagers from looking at food labels more carefully, if they did, they would be shocked to find how many are highly processed with unpronounceable ingredients and packed full of salt, sugar and saturates."

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

Jacob Rosenbeg (aged 17) a campaigner for Bite Back says: "It should be easy for all of us to eat healthily; it isn't... Companies are spending billions on brilliant and deliberately misleading marketing that promotes unhealthy foods to young people. We can and must change that, and protect the health and futures of millions of children. We want companies to step up and be honest with us about the food we eat."

Katharine says: "Clever marketing techniques such as advertising, promotions and packaging are powerful tools to get children hooked on the sweet stuff from a young age and for life. The government's Obesity Strategy is taking bold steps to tackle unhealthy advertising and promotions. Now they need to ensure food companies only use cartoons and health halo statements on their healthier products, allowing parents to see more of what is good for their children."

### Sugar

#### August 2021: Children's Yogurts



In August, our survey revealed over half (63%) of all yogurts survey provide a third a more of 4-6 year olds maximum daily intake of sugars. The worst offender was Nestlé Rolo Mix-in Toffee yogurt with 5 ½ teaspoons of sugar per serve (22g).

Despite these yogurts containing added sugar which is harmful to children's health, health and nutrition claims are often on pack creating a distorted 'health halo' and distracting parents from the nutrition labels.

Amelia Lake Professor of Public Health Nutrition, Teesside University said: "As a mother of young children and a dietitian I know only too well the effects of pester power. The statistics from this research aren't a surprise, but what is surprising is that we are allowing such high sugar foods to be directly marketed to children. It is time for action, make it clear these foods are not a healthy choice. I hope the companies and the policy makers take these important research findings on board and make food choices easier for busy parents."

#### Call to Action

Restrictions on the use of child friendly packaging, and misleading nutrition and health claims on yogurts that are high or medium in sugar.

#### Industry comments

Nestlé: "Lactalis Nestlé Chilled Dairy UK is fully committed to the PHE sugar reduction programme and have an ongoing programme of innovation, reformulation and size reduction to remove calories and reduce sugar in our products. Indeed we have reduced sugar by more than 20% in our yogurt products since the baseline start of this programme in 2015 which is the equivalent of 4.8 tonnes of sugar removed."

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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### April 2022 – Reformulation of 'on the go' sweet snacks



A new snapshot product survey carried out in collaboration with the Obesity Health Alliance exposed the huge variation in portion size and sugar content of popular 'on the go' sweet snacks sold in both retail and Out of Home. Cookies, brownies and doughnuts remain dangerously high in sugar, some containing up to 50% sugar, twice a child's daily limit.

*Holly says: "Without doubt, the food industry is not motivated to reduce sugar which means more robust measures are needed to help fix the voluntary sugar reduction programme. The excess of sugar being imported and produced in the UK, sold at low cost, is undoubtedly contributing to this lack of progress. Measures such as the Soft Drinks Industry Levy, which has seen a 35% reduction in sugar within just four years, demonstrates the power of Government to help reduce population sugar intakes and lower risk of associated health implications."*

**Caroline Cerny, Alliance Lead at Obesity Health Alliance says:** *"This data demonstrates that the food industry can play a vital role in helping people reduce their sugar consumption – but not all companies are prepared to step up and play their part by reformulating their products. This is where the Government needs to step in with new regulation that creates a level playing field and financially disincentivises companies from producing and marketing sugary products. If the Government is serious about improving our health, it needs to act now."*

#### Call to Action

The Government to publish its long-awaited Sugar Reduction Progress Report and announce new comprehensive, regulatory measures to incentivise industry to reduce sugar

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

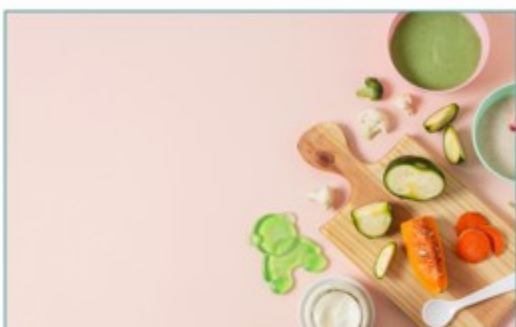
FOR THE YEAR ENDED 30 APRIL 2022

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### UK Projects

This year we have been fortunate to receive external funding for a range of projects, which has allowed us to diversify our work and expand our influencing opportunities.

#### **Influencing Early Years Nutrition, April 2022 – April 2024**



Action on Sugar were awarded funding by Impact on Urban Health for a two-year project investigating the nutritional profile of food and drinks marketed to early years (i.e. children aged up to 36 months).

We will conduct in-depth products data analysis with a view to build an evidence base to inform policy on the baby/toddler food market. In doing so, we aim to achieve sustainable changes in the nutrition profile of food and drinks available in the early years – so that the food parents buy and feed their children is healthier. We will do this via three routes:

- Scale up recent successful research on toddler snacking, to include other baby food categories, with a view to improve the nutritional profile and labelling across the whole of the early years food and drink sector
- Use research to engage and influence our network of stakeholders on the importance of early years nutrition, including public policy officials, the food industry and NGOs who are not already engaged in this area

- Ensure that future policies related to unhealthy food and drinks have recognised the need to include products intended for the early years

#### **Challenging the UK's excessive sugar beet production and consumption for better soil and health, November 2021 – November 2023**



In November, Action on Sugar and Feedback UK were awarded funding by the Esmée Fairburn Foundation for a joint two-year project on the environmental and health implications of sugar beet production in the UK. Feedback UK are a campaign group that exposes systemic problems that have led to the environmentally and socially unsustainable use of resources within the global food system.

Together, we will collaborate to address the twin goals of improving public health and planetary health by seeking to:

- Change the narrative on the drivers of excessive sugar consumption to include availability (supply) alongside consumption (demand)
- Ensure that policy objectives on sugar consumption and drivers of sugar availability are linked

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

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- Advocate for land use policy which better support a transition to sustainable horticulture

**Holly's blog** lays out the key arguments that will be built on throughout this project, and used to influence decision makers.

#### FoodFlips, February - August 2021



In collaboration with Proper Design and Queen Mary University of London, we've transformed our **FoodFlips** card game into a new and free

interactive **online learning tool** which helps children to recognise and understand food and drink labels, whilst practising maths and reading, in a light and fun way.

The functionality of the game allowed us to gather real time game play data as well as an integrated evaluation method using smiley faces so children could rate the game during play. When we had a working version of the game, we reached out to schools with the support from Queen Mary's engagement team along with posting on the Food Teachers Network website, which resulted in a group of 10 schools taking part in initial testing.

After receiving initial feedback from schools as well as selected experts in children's nutrition we made some final changes and Food Flips was ready to launch. To ensure we would be able to provide the opportunity for all children to play the game, we also worked with Queen Mary copy shop to create a hard copy version of the game for those that couldn't access the online version. With minimal resources needed for upkeep, FoodFlips will be able to be enjoyed and utilised for years to come.

## International Projects

Following the official rebranding of WASSH last year to include a focus on Sugar Reduction, in November 2021, we launched our first World Sugar Awareness Week. We continued our projects in Malaysia, China and the Eastern Mediterranean Region to promote salt reduction activity in these countries, including the launch of the Malaysian Society for World Action on Salt, Sugar and Health (MyWASSH).

#### WHO Europe: Assessing the Nutrition Content of Out of Home Meals, September – December 2021

We worked with the WHO Regional Office for Europe as part of 5 countries to assess the nutritional content of a popular meal available in the out of home sector. We developed a sampling grid and collected meals from across London. WHO Europe will launch the results of this in the coming months, and we look forward to seeing

how UK meals measure up against meals available across Europe.

#### Eastern Mediterranean Region: Accelerating Salt Reduction, September 2020 – December 2022

As part of a funding package of over £200k received from Resolve to Save Lives, we are working to help accelerate salt reduction

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

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initiatives in the Eastern Mediterranean region (EMRO). We are:

- Engaging with WHO EMRO and WASSH members in the region to produce and launch a regional salt reduction toolkit.
- Working with Morocco on specific, tailored projects to help accelerate their salt reduction progress: In February 2022 we signed a contract with ASAP Consulting who are working on behalf of the Ministry of Health, Morocco to identify the key contributors to salt intake and their salt content, to develop and implement salt reduction advocacy plans, and to draft a legislative text to limit salt levels in bread.
- Although in April 2022 we received approval from the Minister of Health (MoH) in Jordan to collaborate on salt reduction initiatives in the region, due to competing priorities at the MoH, we have not been able to progress this work, and instead are planning to reallocate funds to Morocco, to continue our successful collaboration there.

#### **Malaysia: Accelerating Salt Reduction, September 2020 – December 2022**

In addition to our work in EMRO, our funding package received from Resolve to Save Lives is enabling us to develop and implement measures that will help accelerate salt reduction progress in Malaysia.

This includes developing salt reduction targets for key contributors of salt intake, such as sauces and instant noodles. We are focussing particularly on soy sauce, as a major contributor to salt intake in Malaysia with good potential for reformulation. As part of this element of the project, our collaborators in Malaysia are working with local soy sauce manufacturers to study the sodium content of soy sauce and to reformulate it with less sodium. The team has analysed commercially available soy sauces for sodium content, conducted in-depth interviews with soy sauce manufacturers to determine the technology

readiness, acceptance and barriers to soy sauce reformulation, and secured agreements with five manufacturers to collaborate on the product reformulation.

We will also be developing activities to support implementation of our policy to reduce salt in the out of home sector such as high level meetings and workshops with multiple stakeholders.

#### **Malaysia: Developing a policy to reduce salt in the out of home sector, May 2020 – November 2021**



Our ongoing project, funded by the MRC and UK Research and Innovation (UKRI), is a qualitative study to determine the views of stakeholders across the country on salt reduction and the barriers and opportunities for the out of home sector.

We are working in collaboration with:

- **Universiti Kebangsaan Malaysia**
- **University of Malaya**
- **Sunway University**
- **University Ministry of Health Malaysia**

In July 2021 we **published a scoping review** of barriers, enablers, and perceptions on dietary salt reduction in the out-of-home sectors. In the same month we also **published the protocol for a qualitative analysis** of stakeholder views towards salt reduction. Participants, including policy-makers, non-governmental organisations, food industries, school canteen operators, street food vendors and consumers were recruited from across Malaysia, and participated in focus group discussions and in-depth interviews. The next

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

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stage will be to complete the thematic analysis, and use this information to develop a tailored salt reduction strategy.

#### Malaysia: Launch of the Malaysian Society for World Action on Salt, Sugar and Health (MyWASSH), October 2021



We have worked with collaborators in Malaysia to support the development of the Malaysian Society for World Action on Salt, Sugar and Health (MyWASSH), the

Malaysian equivalent of WASSH.

MyWASSH was created in October 2021, and consists of clinicians, educators, and specialists with a strong interest in reducing salt and sugar intake in Malaysia. MyWASSH seeks to support salt and sugar reduction strategies by engaging with lawmakers, the food industry, the media, health care professionals and the general public.

#### China: Action on Salt China, 2017 - 2022

Action on Salt China (ASC), funded by the **National Institute for Health and Care Research (NIHR) (16/136/77)**, aims to achieve a 15% reduction in population salt intake in China. ASC has developed six programs targeting low health literacy related to salt reduction and the three major sources of salt intake in China (home cooking, restaurant foods and pre-packaged foods). These six programs include:

1. Health education and promotion
2. Application-based intervention study (AIS)
3. Home cook-based intervention study (HIS)
4. Restaurant-based intervention study (RIS)
5. Comprehensive intervention study (CIS)
6. Pre-packaged food salt reduction.

ASC is due to be completed by the end of June 2022, with substantial research outputs and

impact achieved approaching the end of the award. The primary outcomes of AIS, HIS and CIS were evaluated by 24-hour urinary sodium excretion in 6030 participants from 33 study sites in the six provinces, including 5436 adults and 594 schoolchildren; and in RIS, the salt content of meals collected from 192 restaurants have been measured by laboratory food analysis. An example output includes findings published in the BMJ in February 2022. Over a 12-month period, salt intake was significantly reduced by 8% (0.82g/day) in adult family members which was accompanied by a significant fall in systolic blood pressure. It is estimated that this novel approach, if scaled up across China, would prevent approximately 250,000 stroke and heart disease events per year, and also have major implications for other countries.

A large amount of health education materials have been produced and widely distributed. Approximately 6,000 participants in the six provinces took part in the intervention studies in 2018-2020, and the salt reduction interventions were scaled up to the whole six provinces in 2020-2022, benefiting over 100 million population. ASC partners have also made an important contribution to setting salt targets and improving nutrition labelling standards for pre-packaged foods and restaurant foods in China. Intensive media advocacy activities have been carried out and the research findings have been widely disseminated in China.

#### China: School-based education programme to reduce salt: Scaling-up in China, December 2019 – December 2023

Jointly funded by the UK Medical Research Council (MRC) and NIHR, the four year scale up study (MR/TO24399/1, led by Graham and Prof Feng He) aims to identify barriers to a **larger-scale implementation of the successful School-EduSalt study**, a school-based education programme for salt reduction in China.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

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In the baseline survey, a total of 1,598 participants (schoolchildren and one of their adult family members) from the three cities (Zhenjiang, Ganzhou and Qinhuangdao) completed the assessment including questionnaires, height, weight and blood pressure measurement, 24-h urine collection and 3-day salt-intake assessment.

The first round of scale-up in 40 primary schools of Zhenjiang city and Ganzhou city will be completed by the end of May and more than 13,000 students and their families participate in the programme. The second round of scale-up will start in Oct 2022, aiming to cover 260 extra schools in 3 cities in the hope of scaling up the salt-reduction education programme across at least 300 schools.

#### **China: Comprehensive workplace intervention for cancer prevention in China, January 2022 – January 2026**

In 2022, Graham and Professor Feng He were awarded further funding by the MRC for a four year project, alongside researchers from Queen Mary University of London, The George Institute China, the National Centre for Chronic and

Noncommunicable Disease Control and Prevention within the Chinese Centre for Disease Control and Prevention (NCNCD, China CDC). The project aims to adapt existing evidence-based strategies and **establish a scalable model for cancer prevention** that can be widely applied in Chinese workplaces. Workplace cancer prevention interventions have been widely conducted in some high-income countries, but implementation is lacking in low- and middle-income countries.

This research is designed as a stepped wedge cluster randomised controlled trial, with an aim to recruit 15 workplaces with approximately 750 employees across three low and middle economic cities in China. Workplaces will be staggered into the intervention stage and will receive a 12-month intervention.

The primary outcome is the change in specific behaviour risk factors of employees (i.e. smoking rate, alcohol drinking, physical activity, healthy eating score and BMI). Attendance of employees, healthcare costs of organizations and the occurrence of cancer of employees will also be assessed.

## Annual Awareness Weeks

### **Sugar Awareness Week: 8 – 14<sup>th</sup> November 2021**

Sugar Awareness Week is an opportunity to celebrate emerging policies that will help reduce population sugar intake, while highlighting how much further – and faster – we have to go to ensure population health does not suffer unnecessarily.

Since the establishment of WASSH in 2005, we have coordinated a global Salt Awareness Week, but after our expansion earlier this year to include a focus on sugar, we used Sugar Awareness Week to help raise awareness of the damaging effect of too much sugar in our diet globally. We were pleased to see engagement with the campaign from many countries globally.

#### **Theme**

##### **UK: Snacking on Sugar**

This year's theme is focussing on snacks, and how they contribute to daily sugar intake. From a young age, children are getting used to the sweet taste of snack foods which influence their health in the future. We are all bombarded with sugary snack foods wherever we go, often with misleading claims on the packaging. We believe the food and drink industry should be doing more to reduce sugar and to provide healthier options.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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### International: Sweet or Sour?

For our first international Sugar Awareness Week, the theme was 'Sweet or Sour?' and we tackled sugary drinks – the leading source of sugar in diets worldwide. We aimed to raise awareness of the harmful effects of these drinks, as well as discussing the various policy actions available to address high and growing consumption.

Despite recommendations to limit intake of sugary drinks, sales are increasing globally, especially in low- and middle-income countries as a result of aggressive marketing practices. In recent years, countries have responded by developing measures to reduce sugar in the diet, including marketing restriction, taxes/levies on sugar-sweetened beverages, front-of-pack warning labels and bans on the sale of sugary drinks in schools.

### UK Cross-sectional Survey: The sugars content of baby and toddler sweet snacks – and the health halo that surrounds them

NHS guidance on weaning is based around encouraging homemade snacks or mini meals, but there is a gap in advice around commercial ready-made snack foods. This gap means parents won't have information readily available to help them make informed decisions on whether to buy ready-made snack foods and which ones to choose. In parallel, the baby and toddler snack market is growing despite the decline in the overall market.

In 2019, both the World Health Organisation (WHO) Europe and PHE made several recommendations specifically on commercial baby foods and drinks. WHO recommendations included banning misleading labelling and claims relating to sugars content or product healthiness. PHE held a consultation on their draft proposals titled 'Commercial baby food and drink guidelines' in 2020, the results of which are yet to be published.

We surveyed the category of baby and toddler sweet snacks, such as biscuits, rusks and oat bars across the market, examining their nutrition content, labelling, and nutrition and health claim messages.

### Findings

- More than a third (37%) of baby and toddler sweet snacks are high in sugars
- The worst offender had two teaspoons of sugar per serve
- One in four products claim on pack that they are suitable for babies under the age of 12 months, even though sugar-sweetened food and drink should be avoided in this age group
- All products that were high in sugars displayed potentially misleading claims e.g. 'Made with real fruit' despite containing added sugar

More details can be found in our [comprehensive report](#).

**Holly said:** "Using healthy-sounding claims on sugary foods is normalising sweet snacks at a young age. Given just a few baby & toddler sweet snacks would be considered low in sugar, the Government must release their long-awaited commercial baby food and drink guidelines and make them mandatory to hold all companies to the same standard. The Government must also investigate the best way of labelling foods for babies and toddlers to provide better and more honest packaging for parents."

### Call to Action

- We called on the food industry to remove misleading on-pack marketing claims – especially around 'no added sugar/refined sugar' when such ingredients are replaced by fruit concentrates (which are still a type of free sugars and should be limited)
- We also called on the Government to finally publish its long-awaited composition guidelines for baby & toddler products which will guide manufacturers

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

on how much sugars should be used – making them mandatory in order to create a level-playing field across the sector.

Our survey generated more than 100 pieces of media coverage, including 23 TV and radio interviews, 5 print articles, 6 trade articles and 70 online articles.

#### Industry Responses

**Organix:** *The majority of the sugar content within Organix Soft Oaty Bars comes from dried fruit which contains naturally occurring sugars. The fruit juice concentrate used is to hold all the ingredients together, provide flavour and to give a suitable texture for a child... As a brand we are constantly looking at natural ways to reduce sugar and are excited to share new news on this in 2022.*

**Heinz:** *Sugar reduction is a key focus for Heinz for Baby and we are looking into ways to improve the products we make. Alongside the original rusks, Farley's offer a range of reduced-sugar rusks with 30% less sugar.*

*The level of added sugars in these recipes is kept to a minimum consistent with the need to provide a texture which dissolves easily to avoid the risk of choking. Farley's Rusks are very different from typical biscuits, containing very little fat and no added salt.*

#### Blogs & Publications

To coincide with the week, we created content for our website and for external magazines and websites, which was shared and distributed on social media.

- Snacking on Sugar by Kawther for the website
- 'Mind the Baby Gap' by Holly for the website

- Time to Take Action on Sugar during Sugar Awareness Week by Kawther for Independent Nurse and Which?
- To reformulate, or not to reformulate; that is the question by Katharine for Obesity Health Alliance
- Are we facing a snackpocalypse? by Alice Jefferis, Action on Sugar volunteer
- The not-so-sweet truth about sugar-related claims on food by Letitia Leong, Action on Sugar placement student

#### Sugar Reduction Scorecards

As part of the week, WASSH launched global [Sugar Scorecards](#).

Led by Hattie, the scorecards provide an at-a-glance indication of a country's sugar reduction progress in terms of health status and policy.

Included

is data on key health issues associated with high sugar consumption, as well as policy actions being undertaken or planned to reduce population sugar intake. So far, we have created scorecards for twelve countries, two from each World Health Organization (WHO) region, and we will add to these over time.

European Region (EUR)	
UK	
CRITERIA	
Proportion of energy from added sugars (%)	7.0
Adult obesity prevalence (%)	28.0*
Childhood obesity prevalence (%)	21.9*
Adults with diagnosed type 2 diabetes (%)	3.9
Prevalence of dental caries in children (%)	23
Sugary drinks tax	Yes
Sugar information targets	Voluntary
Front of pack nutrition labelling system (FOPN)	Voluntary
Marketing restrictions	Legislated restrict
Public awareness campaigns	Previous campaign
Public procurement guidelines	National or mandatory measures
Independent scrutiny	Yes
Knowledge, Attitudes, and Behaviour research	Yes

#### Webinars

**UK: MyNutriWeb CPD Webinar, Taking Action on Sugar: Children's Snacks**

We collaborated with the team at MyNutriWeb, a CPD accredited and free online resource enabling health professionals to stay up



# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

to date with the latest scientific evidence, to **host a webinar during the week**. Chaired by Katharine, and with presentations from Kawther and Holly, the webinar explored three key questions:

1. Is it ok to use health claims on young children's food?
2. Do young children need snacks?
3. Do free sugars have a place in young children's diets?

#### International: Pan American Health Organization (PAHO) webinar

**WEBINAR**  
In collaboration with **PAHO**

9th November 2021  
9am - 10.30am ET / 1pm - 2.30pm GMT

Our speakers:

- Leo Nederveen: Acting Unit Chief, Risk Factors and Nutrition Unit & Advisor Food, Nutrition and Physical Activity in Schools - PAHO (Moderator)
- Dr Fabio Gomes Da Silva: Advisor in Nutrition and Physical Activity - PAHO
- Professor Richard Watt: University College London (UCL) - UK
- Alejandro Calvillo: El Poder del Consumidor, Mexico
- Graham MacGregor - Chair of World Action on Salt, Sugar and Health (WASSH)

**WASSH**  
#SugarAwarenessWeek

WASSH collaborated with the Pan American Health Organization (PAHO) to host a webinar titled: "Sweet or Sour? Sweet drinks conceal a sour truth". More than 500 participants from across Latin America and the UK attended the webinar, which helped raise awareness of the harmful effects of sugary drinks, and highlighted the various policy actions available to address high and growing consumption across the PAHO region. More information about the webinar, including a recording, can be found on the [PAHO website](#).

#### Engagement

With social media content released across our Twitter, Instagram and LinkedIn pages, we had more than 159,000 impressions, 4880 engagements and 480 new followers. Our hashtag #SugarAwarenessWeek gained 11,800 interactions, a reach of 6.2 million, 4,800 shares and 6,700 likes.

To aid international engagement, we translated our posters into French, Spanish and Arabic. These were shared with WASSH members and used in various country campaigns.



#### Supporters



We are grateful for the support of 27 national health charities for our UK campaign. We also had support from public figures, including:

- Amanda Ursell RNutr, Registered Nutritionist

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

- Azmina Govindji, Dietitian and Nutritionist
- Charlotte Radcliffe RNutr, Registered Nutritionist
- Chris Bavin, Television Presenter for 'Eat Well for Less?' on BBC One

- Dr Sarah Jarvis, GP and Television Doctor
- Priya Tew RD, Dietitian
- Rhiannon Lambert RNutr, Registered Nutritionist

#### **Salt Awareness Week: 14 – 20<sup>th</sup> March 2022**

Our annual Salt Awareness Week public awareness campaign is our opportunity to bring attention back to salt, the forgotten killer, and the importance of reducing it to improve our health.



#### **Theme**

This year we shone a spotlight on a simple yet effective approach that will improve our health – asking the food industry to **'Shake the Salt Habit!'**

Salt reduction has been a feature of UK food policy for two decades and is accepted globally as a cost-effective strategy to improve public health. The UK's salt reduction model has inspired the world and to date, more than 90 countries now have some form of salt reduction policy in place, yet there is still so much further to go.

#### **UK Cross-sectional Survey: 'The Real Deal'**

Lunchtime meal deals are a popular meal choice for many in the UK, with 1 in 3 consumers buying

a meal bundle at least twice a week. As Covid restrictions ease and many return to workplaces, there will likely be renewed interest in lunchtime meal deal choices, particularly due to their convenience and perceived value for money, an important consideration as we face a steep rise in the cost of living. Despite their popularity and convenience, the nutritional quality of in-store meal deals has not been widely discussed. Research by Action on Sugar in 2017 revealed certain meal deals contain up to 30 teaspoons of sugar, and a recent report by ShareAction reviewed promotional practices of the four largest supermarkets (Asda, Morrisons, Sainsbury's and Tesco) and found that up to 50% of promotions as part of a 'meal deal' promoted products high in fat, salt and/or sugar.

In 2021, the government announced that it would legislate to restrict the promotion of products high in fat, sugar, and salt (HFSS) by location and volume price which will come into force in October 2022. Although location restrictions will apply to some HFSS items sold as part of meal deal promotions (i.e., not being near check-out counters or shop entrance), meal deals are, on the whole, exempt from promotion restrictions (e.g., 'buy one get one free', '3 for 2').

Our survey investigated the nutritional quality of snacks included in these meal deals.

#### **Findings**

We found almost three quarters of snacks are high in saturated fat, salt and sugars, with almost a third exceeding their maximum salt targets. We published a comprehensive report assessing the availability of healthier snacks being offered as

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

---

part of meal deals, and measured businesses offering against three metrics:

1. Proportion of snacks complying with the UK salt reduction targets
2. Proportion of snacks which are HFSS
3. Proportion of products with nutrition and health based messaging on HFSS snacks.

A component of the report involved early engagement with the food industry, to understand any challenges or limitations they face in making further reductions and provide an opportunity to explore alternative solutions. More details can be found in our [report](#).

Our survey generated 42 pieces of media coverage, including 4 trade articles and three radio broadcasts. Despite fewer pieces of coverage than last year, this was more than expected under the current news climate, with the war in Ukraine as well the rising cost of living and ongoing concerns of covid dominating the news.

*Sonia said: "In order to shift our food choices to healthier products, we need food companies to provide us with better, healthier and more affordable options. Now is the time for the food industry to act and improve the nutritional quality of the foods they sell, and if they can't do it voluntarily, then the Government must step in and legislate, for the benefit of our health."*

#### Call to Action

- The Government to enforce stronger measures to improve the nutritional quality of food, by introducing mandatory comprehensive salt reduction targets with penalties for those food companies who fail to comply.
- Retailers to only offer healthier (non-HFSS) snacks as part of ALL meal deals.

#### Industry Responses

*Sainsbury's: Our priority and our strategy is focused on increasing healthy and better for you sales by 2025/26. We are publicly disclosing progress against this target, the criteria for which includes... PHE's reformulation targets. Our teams are currently focused on driving material progress towards a clear ambition to help everyone eat better, as measured by increasing the healthiness of total sales. This impacts both our own-brand but also branded sales.*

*Coop: Helping our customers reduce their salt intake is very important to us and we are proud that 94% of our own brand products meet the 2024 salt targets, as we continue to work towards the targets and the introduction of HFSS in store regulations. Our Meal Deal snack options include a choice of healthier products and all our own brand products carry on pack nutritional information to help our customers with their choices.*

#### Blogs & Publications

To coincide with the week, we created content for our website and for external magazines and websites, which was shared and distributed on social media

- Graham for The House Magazine: It's time for the tragedy of salt reduction to once again become the UK's public health triumph
- Hattie for Food Active: Simply telling people to eat less salt does not work when our food is full of it
- Sheena for Little Dish: The importance of starting good habits early on in life
- Sonia for the website: The Real Deal: are meal deals really worth it?
- Katharine for the website: Can we shake the habit?

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

#### Webinars

##### Sodium Reduction Solutions Webinar



Collaboration with our colleagues at Food and Drink Federation Scotland and their Reformul8 programme opened up the opportunity to participate in a webinar on salt reduction. This allowed us to reach food businesses at various stages in their salt reduction journey.

##### Speakers included:

- Sonia Pombo, Campaign Manager
- Pietro Caputo, Food Engineer and Quality Controller, Saltwell
- Dr Craig Rose, Managing Director, Seaweed and Co
- Paul Hamilton, Sales Director, JPL Flavour Technologies

Ahead of the webinar we also participated in a **podcast** with FDF Scotland for their members and audience base.

##### The UK Salt Challenge: What is it going to take to get action?

Following on from the success of last year, we collaborated



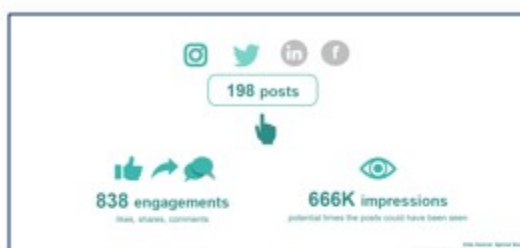
once more with the team at MyNutriWeb. During this **special edition roundtable**, leading experts covered the successes and failures of salt policy in the UK, how it compares to other countries, and what steps we should take to get action.

Our Chairman Professor MacGregor was joined by:

- Dr Sarah Jarvis GP,
- Juliette Kellow Registered Dietitian
- Amanda Ursell, Nutrition Consultant
- Joanne Lunn, Health Manager at John Lewis Partnership

- Kimberley Neve, Researcher at the Centre for Food Policy, City University

The event proved to be very successful, with 968 registrations (predominantly dietitians and academia) confirmed at the time of Salt Awareness Week. Audience engagement was also positive, with 93% reporting an engagement score >80/100.



Collaborating with MyNutriWeb has proven to be a valuable asset to the awareness week campaign, with access to a rich hub of health professionals keen to support our work. We hope to continue working with them in the future.

#### Policy and Public Affairs



During the MyNutriWeb webinar, we launched our open letter to the Prime Minister, calling for mandatory salt reduction targets and asked the community to join us in co-signing. In total, 236 nutritionists, dietitians, researchers, pharmacists, nurses and GPs, alongside the Royal Society for Public Health, the Faculty of Public Health, Blood Pressure UK, Early Start Nutrition, Heart UK and the London Early Years Foundation, signed the letter, which was sent to Boris Johnson in April 2022.

To mark the week, Action on Salt and WASSH developed a policy resource highlighting 'what

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

works' when it comes to salt reduction policies. Decades of very strong evidence tells us unequivocally that salt negatively impacts health. Robust salt reduction policies must be prioritised to prevent millions of needless deaths globally, and save billions in healthcare costs. Results from a scoping review of real-world evidence has revealed several key elements, including:

- Bold and ambitious political leadership to implement and maintain salt reduction policies
- Mandatory salt reduction targets to create a level playing field
- Front of pack nutrition labels to incentivise reformulation
- Advocacy to aid the prioritisation of salt reduction on political agendas
- Consumer awareness campaigns to build support for salt reduction, but not to be relied on as a standalone tool for salt reduction
- Interventions in the out of home sector and fiscal measures on added salt products could ensure wider progress

During the week, Action on Salt and WASSH hosted a virtual roundtable with key stakeholders to discuss the UK's salt reduction programme. The purpose of the roundtable was to create consensus that salt reduction progress is needed to prevent cardiovascular disease, responsible for one in four deaths in the UK, and identify how to accelerate progress.



Participants discussed broad themes, drawing on their diverse experiences in public health and prevention to identify common ground on the need for salt reduction in the UK, and highlight

barriers and opportunities to achieving progress in salt reduction. Participants agreed that political focus in recent years has centred on obesity prevention – and rightly so – but salt reduction is essential to preventing cardiovascular disease; the voluntary nature of the programme is an issue; the public must be mobilised to demand lower salt products; and a wider range of stakeholders should be involved in the policy.

### Engagement

We continue to focus our engagement and consumer messaging through our social media channels Twitter, LinkedIn and Instagram. During the week we made 236 new followers across all platforms, and made over 246,000 interactions using our hashtag #SaltAwarenessWeek. We also translated our posters into Arabic, Spanish, Italian, Mandarin and French to aid international engagement. More than 20 countries supported the awareness week.

### Supporters



This year we were fortunate enough to have support from 19 national health charities for our UK campaign.

We also had some fantastic support from public figures and health professionals, who helped disseminate our message across their respective audiences.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### Research

#### May 2021

A series of studies were published about our previous international project in Malaysia: the Malaysian Community Salt Survey (MyCOSS), which ran from 2017 to 2019:

- Risk factors related with high sodium intake among Malaysian adults: findings from the Malaysian Community Salt Survey (MyCoSS) 2017-2018  
[Abdul Aziz NS, Ambak R, Othman F, He FJ, Yusof M, Paiwai F, Abdul Ghaffar S, Mohd Yusof MF, Cheong SM, MacGregor G, Aris T. J Health Popul Nutr. 2021;40\(Suppl 1\):14.](#)
- High sodium food consumption pattern among Malaysian population  
[Ahmad MH, Man CS, Othman F, He FJ, Salleh R, Noor NSM, Kozil WNKW, MacGregor G, Aris T. J Health Popul Nutr. 2021;40\(Suppl 1\):4.](#)
- The prevalence of hypertension among Malaysian adults and its associated risk factors: data from Malaysian Community Salt Study (MyCoSS)  
[Zaki NAM, Ambak R, Othman F, Wong NI, Man CS, Morad MFA, He FJ, MacGregor G, Palaniveloo L, Baharudin A. J Health Popul Nutr. 2021;40\(Suppl 1\):8.](#)

#### June 2021

##### Dietary Sodium 'Controversy'—Issues and Potential Solutions

This review summarises the issues that have led to the limited view that salt reduction is a controversial issue, including inappropriate research methodology, conflicts of interest, and questions of professional conduct.

[Campbell NRC, He FJ, Cappuccio FP, MacGregor GA. Dietary sodium 'controversy' – issues and potential solutions. Curr Nutr Rep 2021;10:188-199](#)

#### July 2021

##### Developing a policy to reduce the salt content of food consumed outside the home in Malaysia: protocol of a qualitative study

A protocol paper, detailing a qualitative analysis of stakeholder views towards salt reduction. The protocol highlights how participants will be recruited from the five zones of Malaysia, including policy-

makers, non-governmental organisations and food industries.

[Brown MK, Shahar S, You YX, et al Developing a policy to reduce the salt content of food consumed outside the home in Malaysia: protocol of a qualitative study BMJ Open 2021;11:e044628](#)

##### Salt reduction to prevent hypertension: the reasons of the controversy

In this article, methodological problems such as reverse causality and inaccurate and biased estimation of salt intake are highlighted as reasons why limited studies identify salt reduction as controversial.

[He FJ, Campbell NRC, Woodward M, MacGregor GA. Salt reduction to prevent hypertension: the reasons of the controversy. Eur Heart J 2021;42:2501-2505](#)

#### August 2021

##### Barriers, Enablers and Perceptions on Dietary Salt Reduction in the Out-of-Home Sectors: A Scoping Review

Perceptions, barriers and enabling factors for a reduction in dietary salt intake in the out of home sector were investigated in this scoping review. This review should be considered by policymakers in the development of successful salt reduction strategies that are tailored to the out of home sector.

[Michael V, You YX, Shahar S, Manaf ZA, Haron H, Shahrir SN, Majid HA, Chia YC, Brown MK, He FJ, MacGregor GA. Barriers, Enablers, and Perceptions on Dietary Salt Reduction in the Out-of-Home Sectors: A Scoping Review. Int J Environ Res Public Health. 2021 Jul 30;18\(15\):8099](#)

##### Sodium and Potassium Excretion of Schoolchildren and Relationship with Their Family Excretion in China

This cross-sectional study found that sodium and potassium excretion are associated with family excretions; therefore, salt reduction and potassium enhancement in children should engage families and schools.

[Li Y, Sun Y, Dong L, Cheng F, Luo R, Wang C, Song J, He FJ, MacGregor GA, Zhang P. Sodium and potassium excretion of schoolchildren and relationship with their family excretion in China. Nutrients 2021;13:2864](#)

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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### October 2021

#### Impact of color-coded and warning nutrition labelling schemes: A systematic review and network meta-analysis

This systematic review and meta-analysis summarises the current available research to update the knowledge of the most popular 'interpretive' front-of-pack nutrition labelling, which were found to be effective in directing consumers towards more healthy purchases.

[Song J, Brown MK, Tan M, MacGregor GA, Webster J, Campbell NRC, et al. \(2021\) Impact of color-coded and warning nutrition labelling schemes: A systematic review and network meta-analysis. PLoS Med 18\(10\): e1003765.](#)

#### Cross-sectional comparisons of sodium content in processed meat and fish products among five countries: potential for feasible targets and reformulation

Analysis of locally-available processed meats and fish products in five countries found variations in salt content, with China having the highest mean salt content, followed by the US, South Africa, Australia and the UK.

[Song Y, Ly Y, Guo C, Wang Y, Huang L, Tan M, He FJ, Harris T, MacGregor GA, Ding J, Dong L, Liu Y, Wang H, Zhang P, Ma Y. Cross-sectional comparisons of sodium content in processed meat and fish products among five countries: potential for feasible targets and reformulation. BMJ Open 2021;11:e046412](#)

### November 2021

#### Nutritional Quality of Plant-Based Meat Products Available in the UK: A Cross-Sectional Survey

This study found that although plant-based meat products are unnecessarily high in salt compared to equivalent meat products, with more than 75% of the products surveyed not meeting the Government's salt reduction targets.

[Alessandrini R, Brown, MK, Pombo-Rodrigues S, Bhageerutty S, He FJ, MacGregor GA. Nutritional Quality of Plant-Based Meat Products Available in the UK: A Cross-Sectional Survey. Nutrients 2021, 13, 4225.](#)

#### 24-Hour Urinary Sodium and Potassium Excretion and Cardiovascular Risk

The authors found that higher salt intake was significantly associated with higher risk of stroke and heart disease in a dose-response manner, while a higher potassium intake led to lower risk of stroke and heart disease.

[Ma Y, He FJ, Sun Q, Yuan C, Kieneker LM, Curhan GC, MacGregor GA, Bakker SJL, Campbell NRC, Wang M, Rimm EB, Manson JE,](#)

[Willett WC, Hofman A, Gansevoort RT, Cook NR, Hu FB. 24-Hour Urinary Sodium and Potassium Excretion and Cardiovascular Risk. N Engl J Med. 2022 Jan 20;386\(3\):252-263](#)

#### Serum sodium and risk of hypertension: a cohort study

This study investigated the association between serum sodium and blood pressure, finding that an elevated serum sodium level was associated with an increased risk of developing hypertension. This suggests serum sodium could be a potential risk factor for hypertension.

[Hu H, Eguchi M, Miki T, Kochi T, Kabe I, Nanri A, MacGregor GA, Mizoue T, He FJ. Hypertension Res 2022;45:354-359](#)

### January 2022

#### Better Late Than Never: The FDA's Sodium Reduction Targets

Following the release of the US Food and Drug Administration's sodium reduction targets in October 2021, this editorial welcomes their delayed implementation but highlights that a voluntary approach can be problematic by drawing on lessons from the UK.

[Brown MK, Song J, MacGregor GA, Tan M, He FJ. Better Late Than Never: The FDA's Sodium Reduction Targets. Am J Public Health. 2022 Feb;112\(2\):191-193.](#)

### February 2022

#### Delayed Finalization of Sodium Targets in the United States May Cost Over 250,000 Lives by 2031

This modelling study estimated the health benefits of implementing voluntary salt reduction targets in the US, finding more than 445,000 lives could be saved over the coming 10 years. However, this study also estimated that more than 260,000 deaths could occur as a result of the FDA's delay in getting the short-term targets in place.

[Song J, Brown MK, Cobb LK, Jacobson MF, Ide N, MacGregor GA, He FJ. Delayed Finalization of Sodium Targets in the United States May Cost Over 250 000 Lives by 2031. Hypertension. 2022 Apr;79\(4\):798-808](#)

#### App based education programme to reduce salt intake (AppSalt) in schoolchildren and their families in China: parallel, cluster randomised controlled trial

This randomised controlled trial, involving 54 primary schools from three provinces in northern, central, and southern China found that when children were taught, with support of a smartphone app, about salt

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

reduction and assigned homework to encourage their families to participate in activities to reduce salt consumption, salt intake in adult family members fell. [He FJ, Zhang P, Luo R, Li Y, Sun Y, Chen F, Zhao Y, Zhao W, Li D, Chen H, Wu T, Yao J, Lou C, Zhou S, Dong L, Liu Y, Li X, He J, Wang C, Tan M, Song J, MacGregor GA. App based education programme to reduce salt intake \(AppSalt\) in schoolchildren and their families in China: parallel, cluster randomised controlled trial. BMJ. 2022 Feb 9;376:e066982.](#)

This was accompanied by an opinion article in the BMJ: Can children play a role in reducing families' salt intake?

[He FJ, Zhang P, Li Y, MacGregor GA. BMJ 2022;376:o381](#)

### Sodium and Health: Old Myths and a Controversy Based on Denial

This article delves into the flaws of many recent ill-founded claims that reducing salt intake does not consistently reduce CVD and calls on journal editors to ensure that research be rigorously challenged by independent reviewers before publication.

[Cappuccio FP, Campbell NRC, He FJ, Jacobson MF, MacGregor GA, Antman E, Appel LJ, Arcand J, Blanco-Metzler A, Cook NR, Guichon JR, L'Abbe MR, Lackland DT, Lang T, McLean RM et al. Sodium and Health: Old Myths and a Controversy Based on Denial. Curr Nutr Rep. 2022 Jun;11\(2\):172-184. doi: 10.1007/s13668-021-00383-z. Epub 2022 Feb 14](#)

## Building Relationships

**We prioritise collaboration with key organisations in the UK and internationally, including:**

Adopt a School	China National Centre for Food Safety Risk Assessment	The George Institute for Global Health
Alcohol Change UK		Heart UK
Alcohol Focus Scotland	Chinese Centre for Disease Control and Prevention	Heart Research UK
Alcohol Health Alliance		Impact on Urban Health
American Heart Association	Chinese Centre for Health Education	Institute of Alcohol Studies
Association for the Study of Obesity	Consumers International	Jamie Oliver Foundation
Barts Community Smiles	CRONICAS Peru	Kidney Research UK
Blood Pressure UK	Dental Wellness Trust	Libertine
Breast Cancer UK	Department of Health and Social Care	Living Loud
British Dental Association Scotland	Diabetes UK	Meniere's Society
British Dietetic Association	European Salt Action Network	Ministry of Health Malaysia
British Heart Foundation	Faculty of General Dental Practice	MyNutriWeb
Cancer Research UK	Faculty of Public Health	National Obesity Forum
The Caroline Walker Trust	Food Active	Nesta
Center for Science in the Public Interest	Food Ethics Council	Nourish Scotland
Chefs in Schools	The Food Foundation	Obesity Action Scotland
Child Growth Foundation	The George Institute China	Obesity Health Alliance
Children's Food Campaign		Oral Health Foundation

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

Polycystic Kidney Disease

Public Health England

Real Bread Campaign

Resolve to Save Lives

Royal Academy of Culinary Arts

Royal College of Nursing

Royal College of Physicians and Surgeons of Glasgow

Royal Society for Public Health

Scottish Obesity Alliance

ShareAction

Soil Association

Sugar Smart

Sunway University, Malaysia

Sustain

Sustainable Restaurant Association

Stroke Association

Universiti Kebangsaan Malaysia

University of Malaya

Which?

World Health Organization and regional offices

World Cancer Research Fund

## Funding

Our thanks go to the following funders for their generous support of our projects this year.

Impact  
on **Urban  
Health**



Esmée  
Fairbairn  
FOUNDATION



# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2022*

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**Consensus Action on Salt, Sugar and Health**  
Wolfson Institute of Population Health  
Charterhouse Square  
London  
EC1M 6BQ

**CASSH is a Registered Charity No. 1098188**



# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2022**

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### **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 and 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 the incoming resources and application of resources of the charity for that year.

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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 trust deed. 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.

The trustees' report was approved by the Board of Trustees.



.....  
**Professor Graham MacGregor, Chairman**

Trustee

Dated: 18 January 2023

.....

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# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CONSENSUS ACTION ON SALT, SUGAR & HEALTH

---

I report to the trustees on my examination of the financial statements of Consensus Action on Salt, Sugar & Health (the charity) for the year ended 30 April 2022.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

S Meah FCCA

#### **Crossley Financial Accounting**

Star House  
Star Hill  
Rochester  
Kent  
ME1 1UX

Dated: .....

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	5	17,553	-	17,553	112,962	-	112,962
Charitable activities	3	49,190	-	49,190	-	-	-
Investments	4	-	-	-	206	-	206
<b>Total income</b>		<u>66,743</u>	<u>-</u>	<u>66,743</u>	<u>113,168</u>	<u>-</u>	<u>113,168</u>
<b>Expenditure on:</b>							
Charitable activities	6	169,525	-	169,525	84,633	-	84,633
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<u>(102,782)</u>	<u>-</u>	<u>(102,782)</u>	<u>28,535</u>	<u>-</u>	<u>28,535</u>
Fund balances at 1 May 2021		<u>128,886</u>	<u>373,568</u>	<u>502,454</u>	<u>118,919</u>	<u>355,000</u>	<u>473,919</u>
<b>Fund balances at 30 April 2022</b>		<u><u>26,104</u></u>	<u><u>373,568</u></u>	<u><u>399,672</u></u>	<u><u>147,454</u></u>	<u><u>355,000</u></u>	<u><u>502,454</u></u>

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

All income and expenditure derive from continuing activities.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## STATEMENT OF FINANCIAL POSITION

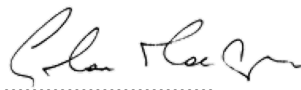
AS AT 30 APRIL 2022

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	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	10	8,937		2,050	
Cash at bank and in hand		421,811		547,837	
		<u>430,748</u>		<u>549,887</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(31,076)</u>		<u>(47,433)</u>	
Net current assets			399,672		502,454
			<u><u>399,672</u></u>		<u><u>502,454</u></u>
<b>Unrestricted funds</b>					
Designated funds	13	373,568		355,000	
General funds		26,104		147,454	
			<u><u>399,672</u></u>		<u><u>502,454</u></u>

The notes at pages 33 to 40 form part of these accounts.

The financial statements were approved by the Trustees on .....



.....  
Professor Graham MacGregor, Chairman  
**Trustee**

Date: 18 January 2023

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 30 APRIL 2022

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### 1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 2 Accounting policies

#### Charity information

Consensus Action on Salt, Sugar and Health constitutes a public benefit entity as defined by FRS 102.

#### 2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

#### 2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes. The designated fund will provide working capital to the charity to enable it to continue its unique activities whilst the trustees implement their fundraising strategy.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 30 APRIL 2022**

---

### **2 Accounting policies**

**(Continued)**

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **2.4 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

#### **2.5 Expenditure**

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

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 is classified by activity, The costs of each activity are made up of the total of direct costs and shared costs, including support costs Involved In undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 2 Accounting policies

(Continued)

#### 2.6 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities classified as payable within one year are not amortised.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are extinguished.

### 3 Charitable activities

	<b>Research and surveys income</b>	
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Research and surveys income	49,190	-

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

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### 4 Investments

	<b>Total</b>	Unrestricted
		funds
		general
	<b>2022</b>	2021
	£	£
Investment income	-	206
	<u>          </u>	<u>          </u>

### 5 Donations and legacies

	<b>Unrestricted</b>	Unrestricted
	<b>funds</b>	funds
	<b>general</b>	general
	<b>2022</b>	2021
	£	£
Donations	7	244
Grants	17,262	112,500
Sponsorship	284	218
	<u>          </u>	<u>          </u>
	17,553	112,962
	<u>          </u>	<u>          </u>

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 30 APRIL 2022

6 Charitable activities	National Salt Food Salt and Sugar Awareness Week		FoodSwitch		National Sugar Awareness Week		WASSH		Total	
	2022	2022	2022	2022	2022	2022	2022	2022	2022	2021
	£	£	£	£	£	£	£	£	£	£
Direct project costs	7,451	96,857	29,802	7,451	7,451	7,451	149,012	77,418		
Other direct costs	189	2,460	757	189	189	189	3,784	572		
	7,640	99,317	30,559	7,640	7,640	7,640	152,796	77,990		
Share of support costs (see note 7)	564	7,356	2,264	566	566	566	11,316	1,926		
Share of governance costs (see note 7)	271	3,517	1,083	271	271	271	5,413	4,717		
	8,475	110,190	33,906	8,477	8,477	8,477	169,525	84,633		

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

6 Charitable activities	(Continued)						
	For the year ended 30 April 2021						
	National Salt Awareness Week	Food Salt and FoodSwitch Surveys	National Sugar Awareness Week	WASSH	Total 2021	£	£
Direct project costs	3,872	50,320	3,871	3,871	77,418	£	£
Other direct costs	29	371	29	29	572		
	3,901	50,691	3,900	3,900	77,990		
Share of support costs (see note 7)	78	1,019	438	78	1,926		
Share of governance costs (see note 7)	236	3,066	236	236	4,717		
	4,215	54,776	4,574	4,214	84,633		
<b>Analysis by fund</b>							
Unrestricted funds - general	4,215	54,776	4,574	4,214	84,633		

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

### 7 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Insurance	818	-	818	825	825
Membership fees	130	-	130	230	230
Sundry expenses	434	-	434	467	467
Travel and subsistence	259	-	259	128	128
Marketing	2,113	-	2,113	-	-
Computer expenses	262	-	262	276	276
Bad debt provision	7,300	-	7,300	-	-
Accountancy	-	5,413	5,413	-	4,717
	<u>11,316</u>	<u>5,413</u>	<u>16,729</u>	<u>1,926</u>	<u>6,643</u>
Analysed between					
Charitable activities	<u>11,316</u>	<u>5,413</u>	<u>16,729</u>	<u>1,926</u>	<u>6,643</u>

Governance costs includes payments to the independent examiners of £1,716 (2021 - £1,668) for independent examination fees.

### 8 Trustees

During the year, Trustees received reimbursement of expenses of £Nil (2021 - £Nil).

### 9 Employees

The average monthly number of employees during the year was:

2022	2021
Number	Number
4	5
<u>4</u>	<u>5</u>

### 10 Debtors

Amounts falling due within one year:	2022	2021
	£	£
Trade debtors	8,000	1,000
Prepayments and accrued income	937	1,050
	<u>8,937</u>	<u>2,050</u>

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2022

#### 11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	4,312	886
Accruals and deferred income	26,764	46,547
	<u>31,076</u>	<u>47,433</u>

#### 12 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £
Fund balances at 30 April 2022 are represented by:						
Current assets/(liabilities)	26,104	373,568	399,672	147,454	355,000	502,454
	<u>26,104</u>	<u>373,568</u>	<u>399,672</u>	<u>147,454</u>	<u>355,000</u>	<u>502,454</u>

#### 13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 May 2020 £	Incoming resources £	Balance at 1 May 2021 £	Incoming resources £	Balance at 30 April 2022 £
Working capital	355,000	-	355,000	18,568	373,568
	<u>355,000</u>	<u>-</u>	<u>355,000</u>	<u>18,568</u>	<u>373,568</u>

The designated fund will provide working capital to the charity to enable it to continue its unique activities whilst the trustees implement their fundraising strategy.

**CONSENSUS ACTION ON SALT, SUGAR AND HEALTH**

England & Wales - Charity number 1098818

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# Accounts

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Charity Registration No. 1098818

**CONSENSUS ACTION ON SALT, SUGAR & HEALTH  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2021**

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Professor Graham MacGregor, Chairman Professor Peter Sever Professor Malcolm Law
<b>Campaign Director</b>	Katharine Jenner
<b>Charity number</b>	1098818
<b>Principal address</b>	Wolfson Institute of Preventive Medicine Queen Mary University of London Charterhouse Square London EC1M 6BQ
<b>Independent examiner</b>	Crossley Financial Accounting Star House Star Hill Rochester Kent ME1 1UX
<b>Bankers</b>	Lloyds Bank Plc London W6 9HW

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# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

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Statement of financial position	32
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# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 30 APRIL 2021**

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The trustees present their report and financial statements for the year ended 30 April 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Constitution

The charity is constituted under a Memorandum of Association dated 15 January 2003 as amended on 16 July 2014. The charity number is 1098818.

#### Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association. The Trustees meet once a year at the annual general meeting of the charity. New Trustees may be appointed on the recommendation of the Trustee Board or on proper notice of a nomination being given by a Trustee. In addition, Trustees may be recruited through the charity's website and by advertising in relevant publications, including national newspapers. A minimum of three Trustees should remain in office at any given time but there is no maximum limit.

#### Policies adopted for the induction and training of Trustees

New prospective Trustees are invited to meet the staff. They are also included on the CASSH's mailing list for 'Governance' updates, and receive regular updates on the charity's work from the Staff and Chairman, Professor Graham MacGregor.

#### Organisational structure and decision making

The Board of Trustees are responsible for the management of the Charity. They delegate the general management and administration of the company to the Charity Director, who, with the department heads and other senior staff, ensure that the company is run efficiently.

#### Related party relationships

The Campaign Director of CASSH, Katharine Jenner, is also the Chief Executive Officer (Pro bono) of the Blood Pressure Association (reg 1059844)

#### Risk management

The Trustees periodically examine the major risks to which the charity is exposed, concentrating on areas of potential highest impact including:

- Failure of funding
- External environment (including pandemic response)
- Governance including General Data Protection Regulation
- Reputation with emphasis on the charity's food and drink surveys, and Smartphone app FoodSwitch

All areas within the charity's risk policy are regularly evaluated by lead individuals. This helps drive review of the policy and the risk register is updated for trustee meetings. The Trustees are satisfied that the system in place is appropriate for managing the charities exposure to the major risks identified.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 APRIL 2021*

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### OBJECTIVES AND ACTIVITIES

#### Constitutional policies and objectives

The charity's objects ("the objects") are:

- i. the identification and relief of those who suffer from the effects of a high salt or sugar intake or whose health is more at risk from a high salt or sugar intake;
- ii. to advance education by providing information and training on the effects of salt and sugar intake on health and to undertake and disseminate research into the effects of salt and sugar on health;
- iii. to promote the benefits of a reduction in salt and sugar intake and to increase the understanding, awareness and recognition of the effects of salt and sugar intake on health;
- iv. identification of those who suffer from the effects of, or whose health is more at risk from a high salt or sugar intake; to advance education of the effects of salt and sugar intake and disseminate research into the effects of salt and sugar; to promote the benefit of a reduction in salt and sugar intake and to increase the understanding, awareness and recognition of the effects of salt and sugar intake on health

There have been no changes in these objects since the last annual report.

#### Consensus Action on Salt, Sugar and Health Mission

Identification of those who suffer from the effects of, or whose health is more at risk from salt or sugar intake; to advance education of the effects of salt & sugar and disseminate research into the effects of salt & sugar; to promote the benefit of a reduction in salt & sugar intake and to increase the understanding, awareness and recognition of the effects of salt & sugar intake on health.

This is achieved by raising awareness amongst the whole population through the provision of information and support services.

### ACHIEVEMENTS AND PERFORMANCE

The activities and performance are detailed in the annual report on page 4 to 29.

### INVESTMENT POLICY AND PERFORMANCE

The Trustees are empowered by the Memorandum of Association to invest the funds not required for immediate working purposes in such a manner as may be thought fit. During the year, the Trustees invested such funds in interest bearing deposit accounts earning returns at commercial rates of interest.

### FINANCIAL REVIEW

The final instalment of a grant payment means CASSH is operating within budget as planned. The Trustees reviewed the financial position and agreed no further action was required at this stage, other than an increased focus on fundraising to be required in 2021/2022

#### Funding Income

The charity receives funding from different sources, including from the sale of resources, donations towards Salt and Sugar Awareness Week; licensing of the FoodSwitch database; donations from individuals generally and interest from fixed term deposits. 2020/2021 has already seen successful small funding bids, with this, alongside an increase in applications, we expect to be able to ensure greater security in future years.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2021**

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### **Funds expended**

The cost of staff, seconded from QMUL, is our primary expense and is £, which are paid directly to Queen Mary University of London, are our primary investment and are essential for the continuation of our work for public benefit. Spending was slightly increased on the previous year due to a new member of staff. In other areas our spending was in line with previous years, as the charity maintained its commitment to deliver services to its beneficiaries. Only unrestricted funds were received during the year, therefore the charity opened the year with no restricted funds brought forward and closed the year with only unrestricted funds balances carried forward.

### **Sources of funding**

Funding was achieved in 2020/2021 through a number of different sources;

- Sales revenues
- Unrestricted voluntary income
- Investments

### **RESERVES POLICY**

The trustees aim to maintain a high level of unrestricted reserves which ensures that there are adequate funds to meet current and the future liabilities. The trustees consider that holding unrestricted free reserves (including designated funds which are reviewed on an annual basis) equivalent to approximately two years operating costs, given the current economic climate, is the minimum required to provide sufficient resources to respond to unexpected adverse changes in the charities funding or activities, which equates to approximately £355,000 based on current costs.

### **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 and 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 the incoming resources and application of resources of the charity for that year.

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 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 trust deed. 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.

The trustees' report was approved by the Board of Trustees.

.....  
**Professor Graham MacGregor, Chairman**

Trustee

Dated: .....

# Consensus Action on Salt, Sugar and Health

*Nutrition Research in Action*

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# Annual Report

May 2020 – April 2021



**Consensus Action on Salt, Sugar and Health (CASSH)** is a registered charity dedicated to reducing dietary salt, sugar and calorie consumption to improve the health of populations in the UK and worldwide.

The charity is formed of three research and advocacy groups: **Action on Salt**, **Action on Sugar** and **World Action on Salt, Sugar & Health (WASSH)**.

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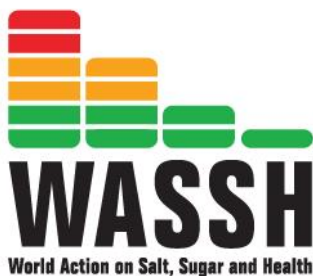
**Action on Salt** is successfully working to reach a consensus with the food industry and Government over the harmful effects of a high salt diet, and bring about a reduction in the amount of salt in processed foods as well as salt added to cooking, and the table. To date, many supermarkets and food manufacturers have chosen to adopt a policy of gradually reducing the salt content of their products.

**Action on Salt** is supported by 22 expert scientific members.



**Action on Sugar** is working to reach a consensus with the food industry and Government over the harmful effects of a high sugar diet, and bring about a reduction in the amount of sugars in food and drink products. By working to reach a consensus with food manufacturers and Government that there is strong evidence that free sugars are a major cause of obesity and have other adverse health effects, we aim to create sustainable policies and systems that enable reduced free sugars intake.

**Action on Sugar** is supported by 21 expert advisors.



**WASSH's** mission is to improve the health of populations throughout the world by achieving reductions in salt, sugar and calorie intake. WASSH provide's resources and expert advice to enable the development and implementation of salt, sugar and calorie reduction programmes worldwide.

**WASSH** is a global network of more than 600 expert members in 100 countries.

## CASSH Team

<b>Prof Graham MacGregor</b>	Trustee, Chairman, CASSH
<b>Katharine Jenner RNutr</b>	Campaign Director, CASSH
<b>Dr Kawther Hashem RNutr</b>	Campaign Lead and Research Fellow, Action on Sugar
<b>Sonia Pombo</b>	Campaign Manager, Action on Salt
<b>Mhairi Brown RNutr</b>	Policy & Public Affairs Manager, Action on Salt & Action on Sugar / Programme Manager, WASSH
<b>Holly Gabriel RNutr</b>	Nutrition Campaigner, Action on Sugar
<b>Zoe Davies ANutr</b>	Nutritionist, Action on Salt and Action on Sugar
<b>Sheena Bhageerutty ANutr</b>	Assistant Nutritionist, Action on Salt and Action on Sugar
<b>Harriet Burt ANutr</b>	Policy and Communications Officer, WASSH
<b>David Clarke</b>	Public Relations Manager

## Action on Salt Members

<b>Trustee</b>	<b>Prof PS Sever</b>	Member	Prof KT Khaw
<b>Trustee</b>	<b>Prof MR Law</b>	Member	Prof T Lang
Member	Prof G Beevers	Member	Prof MEJ Lean
Member	Prof S Capewell	Member	Prof Sir M Marmot
Member	Prof FP Cappuccio	Member	Prof K McPherson
Member	Prof PM Dodson	Member	Prof C Millett
Member	Prof P Elliott	Member	Prof NP Poulter
Member	Prof J George	Member	Dr W Sunman
Member	Prof F He	Member	Prof Sir N Wald
Member	Prof WPT James	Member	Prof J Winkler
Member	Mr M Kane		

## Action on Sugar Advisors

Advisor	Prof S Capewell	Advisor	Prof C Millett
Advisor	Prof J Cuzick	Advisor	Ms M Mwatsama
Advisor	Mr T Fry	Advisor	Dr M Rayner
Advisor	Prof D Haslam	Advisor	Mr N Rigby
Advisor	Prof P James	Advisor	Prof A Rugg-Gunn
Advisor	Prof RJ Johnson	Advisor	Prof Sir N Wald
Advisor	Mr M Kane	Advisor	Prof J Wass
Advisor	Prof T Lang	Advisor	Prof P Whincup
Advisor	Dr C Llewellyn	Advisor	Prof J Winkler
Advisor	Prof R Lustig		

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## Welcome

The evidence of a relationship between obesity, COVID-19 and other health conditions made it more critical than ever that the government must take action to support those living with obesity while doing all in their power to prevent further ill health.

This formed the basis of our evidence-based plan Obesity: Treat and Prevent, which we delivered to the Prime Minister, Health Secretary Matt Hancock, and several other MPs in May.

For several years we have been pressing Public Health England to publish new salt reduction targets, and also to release the calorie reduction targets, which were finally released in September.

While the targets are a great step forward to improving the nutritional profile of our diets, as the lack of progress in Sugar Reduction demonstrated, a proper reformulation programme requires much more than just targets to be released - they need to be adequately enforced.

Alongside the commitments to a 9pm watershed, online advertising ban, front of pack labelling and calorie labelling out of the home and on alcohol, and a new body dedicated to health improvement and disparities, it feels as if we have entered a different era of public health. It is abundantly clear that some population groups have suffered disproportionately from this virus, and we are pleased to see that social inequalities have been given the stage they need to see the vital changes required.

Looking to the future, the food industry has shown incredible resourcefulness to keep putting food on our tables during the pandemic; now we pin our hopes that they will now be able to put some focus back on our health.



A handwritten signature in black ink, appearing to read 'Graham MacGregor', written in a cursive style.

**Professor Graham MacGregor**  
**Chairman of CASSH**

## Our Year in Summary

3

Surveys of the salt, sugar and excess calorie content of popular food

234

Pieces of media coverage, across TV, radio, national print media and online

1

National awareness week, with support from

17

health charities

12

Submissions to government consultations

5

Peer reviewed publications

25

Meetings with food companies to challenge their progress with salt and sugar reduction

JUNE 2020

JULY 2020

SEPT 2020

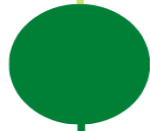
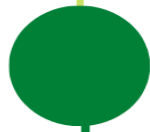
OCT 2020

NOV 2020

DEC 2020

FEB 2021

MAR 2021



We publish an **editorial in the BMJ highlighting the link between obesity and COVID-19.**

We release our **Scorecard 2020** which tracks Government progress against promised measures in the Childhood Obesity Plan

Following this,

**Public Health England released their review of COVID-19 risk factors** which confirmed obesity as a leading risk factor

Public Health England release new **salt and calorie reduction targets** to be met by 2024

We respond to the **Comprehensive Spending Review** highlighting the need to expand and escalate the Soft Drinks Industry Levy

Public Health England release their **third-year report on sugar reduction**, finding an **average 3% reduction** in the sugar content of categories included in the Sugar Reduction Programme

Public Health England release their consultation on **voluntary guidelines for improving the nutritional content of commercial baby food**

Government confirm they will **restrict price and location promotions** on unhealthy products in 2022

Government publish a **White Paper setting out the legislative approaches for a Health and Care Bill** with a focus on **unhealthy advertising** and giving Ministers more powers regarding **food labelling**

We publish our **Future of Prevention in the UK** position statement, calling for more monitoring and independence in the public health system

Government announce that the new **Office for Health Promotion** will replace Public Health England,

**The House of Lords Committee on Food, Poverty, Health and the Environment**

release their report on measures needed to improve the food system

# Policy Highlights

## Policy and Public Affairs

### June 2020: COVID-19 and Obesity

**Public Health England (PHE) released a review** of the impact that different factors had on COVID-19 risk and outcomes, including age, sex, deprivation, and co-morbidities. Sadly, the report confirmed that those from the most deprived areas of the country suffered the highest mortality rates, alongside a confirmation of a potential link between obesity and COVID-19.

This followed **our editorial, published in the BMJ** in early June, which highlighted this same link and called on the food industry to immediately stop promoting unhealthy food and drinks, and for the Government to force reformulation of those products.

**Katharine said:** “Although there is an element of personal responsibility in both the treatment and prevention of obesity, this can only be achieved with equitable access to healthy, affordable food – this is far from a reality for millions of Britons.”

### July 2020: Tackling Obesity

The Government released their **Tackling Obesity strategy** in July, with promises to ban TV and online adverts for unhealthy food before 9pm, end promotions on unhealthy products, and implement calorie labelling on menus to help people make healthier choices while eating out. This followed our **Scorecard 2020: The road to preventing obesity**, in which we mapped progress towards all measures previously proposed by the Government in their Childhood Obesity Plan chapters. We found poor progress overall, but the new strategy promised to make some headway with legislative actions.

**Katharine said:** “We are delighted that the Government has finally recognised that these huge food and drink companies have not been acting in our best interests when they advertise and discount their heavily processed, high in fat, salt and sugar, food and drinks.”

Also in July, the **House of Lords Committee on Food, Poverty, Health and the Environment released a report** – which CASSH were invited to provide both written and oral evidence for – detailing the impact of the UK’s food system on the population and the planet. The report made several recommendations, including the need to step up pressure on the food industry to reduce sugar, salt, unhealthy fats, and calories, and to establish an independent body to oversee the implementation of the National Food Strategy.

### August 2020: Closure of Public Health England

The **Secretary of State for Health and Social Care Matt Hancock announced in August** that PHE

would be replaced with the National Institute for Health Protection (to oversee virus threats) and the Office for Health Promotion (to oversee nutrition and health).

**Mhairi said:** “However critical we have been of PHE in the past, their remit is broad and covers much more than surveillance of contagious diseases, including health screening, health promotion and obesity prevention programmes. This news leaves us with serious concerns about how prevention will now be managed.”

### September 2020: Next steps for salt and calorie reduction

Following several years of advocacy by Action on Salt, PHE announced **a new set of salt reduction targets** in September. The new targets follow on from the 2017 targets, initially set by the Department of Health, with an additional 8 categories. The targets are due to be met by 2024.

### **Calorie reduction targets were also announced.**

The targets include a 20% calorie reduction for meals in the out of home sector, except children’s meals which have a 10% reduction target. A 10% reduction was also proposed for products sold by retailers and manufacturers, and a 5% reduction for sandwiches, crisps, and savoury snacks for both retail and out of home.

**Graham said:** “What is clear is that these targets have been created with the industry in mind, with many watered down or removed completely, and so we expect no less than 100% achievement by 2024. Rather than waiting until 2024, the quicker manufacturers release their improved products, the quicker we will all see the benefits on our health.”

Also in September, we responded to the **Government’s Comprehensive Spending Review**.

We recommended adequate funding for government departments involved in obesity prevention policies given the recognised link between obesity and COVID-19, an independent replacement for PHE and a focus on fiscal measures, such as expanding the Soft Drinks Industry Levy (SDIL) and implementing an energy density levy.

### **October 2020: Sugar reduction 2015 - 2019**

PHE released their **third-year report on progress made by the food industry against the sugar reduction targets** between 2015 and 2019. Retailers and manufacturers made an overall 3% reduction (sales weighted average sugar per 100g) since 2015, against an expected 20% reduction. Drinks saw considerably more progress, with pre-packed milk-based drinks making a 22.1% reduction and the SDIL achieving a 43.7% sugar reduction per 100ml.

**Graham said:** “Apart from the sugary drinks levy, it’s abundantly clear that the Government’s voluntary sugar reduction programme is simply not working. Food and drink companies that want to do the right thing are crying out for a level playing field, which can only be achieved by setting mandatory targets for calorie and sugar reduction.”

### **November 2020: Online restrictions and infant food standards**

In November, the Department of Health and Social Care released **a consultation on their decision to ban online adverts for food high in fat, sugar and salt**. This follows the Department’s initial consultation in 2019, which asked for views on

whether to extend existing restrictions on broadcast and online media to reduce children’s exposure to HFSS advertising.

Also in November, PHE released their **consultation on voluntary guidelines for improving the nutritional content of commercial baby food** to key stakeholders. We were asked to comment on the scope of reformulation, technical considerations, and challenges.

**Kawther said:** “It should go without saying that commercial baby food and drink products should not contain any added salt or sugar, and it’s about time this is made absolutely clear to the industry.”

### **December 2020: Price and location promotions restrictions and the NDNS**

The **Government announced the outcome of their consultation** on proposed restrictions on price and location promotion restrictions for HFSS products. They confirmed that offers such as ‘buy one get one free’, promotions in prominent locations of stores and free refills of sugary soft drinks in the out of home sector would be restricted for medium and large stores.

**Graham said:** “Finally, Downing Street is acting decisively with a bold first step to restrict the sale of junk food on multi-buy offers and at checkouts, and taking on one of the biggest threats to Britain’s future health – childhood obesity.”

December also saw the release of the **latest instalment of the National Diet and Nutrition Survey**, with data from 2016/2017 to 2018/2019. The survey found a slight decrease in the amount of sugar contributing to children’s and adult’s daily calorie intake; however all age groups are still consuming twice as much as the maximum recommendation of 5% of total energy. Furthermore, no age group meets the required intake of fibre or fruit and vegetables.

### **February 2021: Health and Care Bill**

In February the Government published a **White Paper setting out legislative approaches for a Health and Care Bill**. The paper included measures to address obesity such as introducing further restrictions on the advertising of high fat, salt and sugar foods and new powers for Ministers to alter certain food labelling requirements.

**Mhairi said:** *“While we welcome the publication of this long-awaited White Paper, we are deeply concerned that the reformulation programmes to reduce salt, sugar and excess calorie levels in everyday food and drinks have not been mentioned. Reformulation is an evidence-based strategy to improve health and should be front and centre of any Government health policy”.*

### **March 2021: PHE Replacement**

The Government **announced that the new Office for Health Promotion** will replace PHE, leading national efforts to improve and level up the health of the nation by tackling obesity, improving mental health and promoting physical activity. The Office will report jointly into the Health Secretary and the Chief Medical Officer, Chris Whitty.

The announcement came following the publication of **our position statement on The Future of Prevention in the UK**. In the position, we called for PHE’s national nutrition functions to be retained alongside harms reduction and mental health, policy to be cross-department and cross-party, and an independent authority to oversee and measure progress.

**Graham said:** *“It is vital that the Office for Health Promotion is well funded, works across a range of Government departments, and survives longer than Public Health England did. Given the poor progress seen with obesity prevention in recent years, they must urgently implement all measures in the Childhood Obesity Plan, along with robust reformulation programmes.”*

## Surveys

The global pandemic and restrictions in place to limit the spread of COVID-19 forced us to take a different approach to our work. Lockdowns and restrictions in supermarkets for health and safety reasons, meant we were unable to collect data in our usual manner (physical collection in store and in hospitality), which limited the number of surveys we could carry out. This was particularly problematic for the out of home sector, which is a priority for salt and sugar reduction.

COVID-19 had a huge impact on society, not just on health. Lockdown restrictions meant many out of home outlets were closed. The impact was also felt in retail, with shortages of food, and downscaling of product lines to ensure people were fed. This meant any monitoring and surveillance of food would not be a true representation of the market. We therefore chose instead to focus the bulk of our attention to the broader topic of health and obesity.

Over the last 12 months, we have worked on several surveys, some of which have been built into comprehensive technical reports to guide industry into further action.

### Salt

#### December 2020 – Crumpets



With recent data suggesting a 55% increase in sales of crumpets in 2020, we published a new technical report revealing the salt content of crumpets available in supermarkets, along with potential solutions to reduce them in line with government recommendations. The report reveals the unnecessary levels of salt found in some of the UK's best-selling crumpets – with no change in over four years when it was last surveyed in 2016.

One crumpet has on average 0.65g salt, but it varied across the different brands (with a 58% difference in salt content from the least to the saltiest), suggesting reductions are indeed possible.



**Salt:**  
**1.48g/100g**  
**0.81g/per portion**



**Salt:**  
**0.94g/100g**  
**0.52g/per portion**

Most food companies have produced crumpets which meet the government's 2017 salt targets, but the leading brand has consistently failed to make any reductions in salt, which is holding the rest of the sector back from making further progress in crumpets. A 20% reduction in salt by leading British baking firm Warburton's would bring them in line with the UK salt reduction targets and would remove 109 tonnes of salt from the UK diet per year.

**Sonia said** *“Our findings show a clear divide between the food companies that are actively trying to improve the nation's health and those that aren't. Three years on from the 2017 salt reduction targets, some companies are still failing to make meaningful reductions in salt, despite it clearly being achievable. With new targets now set for 2024, it's time they stopped dithering and started levelling up with the more responsible companies.”*

**Call to action:** *The UK Government must mandate the salt reduction targets as a key public health strategy to lower blood pressure and reduce the risk of strokes and heart disease.*

Various attempts were made to engage with Warburton's, but unfortunately, they were met with no response. The report included case studies and comments from the food industry.

Lidl produced a crumpet with one of the lowest levels of salt. **When asked for comment, Lidl confirmed the technique used was removing added salt:** *Lidl's Rowan Hill Bakery Thick & Fluffy Crumpets have been successfully reduced in salt,*

already meeting the new 2024 targets set out by PHE. This salt reduction was achieved by simply removing added salt without using alternative ingredients. This recipe change was made without impacting on sales of taste.'

**The Federation of Bakers said:** "The bakery industry has consistently worked hard to reduce salt levels in crumpets, which has been recognised in this report, with 90% of crumpets on the market meeting the salt reduction requirements for 2017 and 68% already meeting the targets set for 2024. These figures indicate a significant industry achievement, especially as some salt is needed in the production of crumpets to ensure they offer both taste and quality."

**Kingsmill said:** "The sodium in crumpets comes from both the baking powder and added salt; it's important to balance these to get the right amount of rise and therefore different products can have different salt levels. The difference in salt content witnessed in this survey is due to a change in the baking powder used."

**Waitrose said:** "We work closely with our suppliers on continuous nutritional improvements to our products, making sure any changes do not compromise on taste or quality."

**Asda said:** "At Asda, we are proud to have been able to achieve reduced salt content over the years by working with our supply base to use non-sodium based raising agents and to reduce added salt. We will continue to work with suppliers on nutritional improvements, including salt reduction, whilst ensuring taste and quality are not compromised."

## Salt and Sugar

### September 2020 - Breakfast cereals with packaging that may appeal to children



As part of our ongoing collaboration with the Food Foundation, we analysed the nutrition content of breakfast cereals with child friendly packaging for their second 'Broken Plate' Report. Compared to our first analysis in 2019, the proportion of children's cereals with a high sugar content decreased by 12 percentage points (from 49% to 37%). Similarly, fewer children's cereals were high in salt (86% in 2019 vs 59% in 2020) and more cereals were higher in fibre. Despite this, the average nutrient content of these cereals hadn't changed very much, with the average salt and sugar content only decreasing 4% and 2% respectively since 2019.

**Zoe said** "The Government's new obesity strategy must play a pivotal role in rebuilding the nation's health by encouraging all food & drink companies to manufacture and promote healthier options, especially to children."

## Sugar

### September 2020 – Fruit Snacks

To establish the sugar content of processed fruit snacks, review claims made on packaging and compared to the 2015 survey, we undertook a review of processed fruit snacks sold at UK retail outlets. The data revealed that 'healthy' fruit snacks for children can contain as much as 5 teaspoons of sugars per serving – the equivalent of eating a packet of jellybeans. All products surveyed would receive a red (high) label on front of pack for sugars, meaning they are not a healthy snack choice.

Furthermore, many of these products are wrongly advertised as 'snacks' despite guidance that children should not consume these products in between meals, and that they are not permitted in schools because they are categorised as 'confectionary'.

When comparing fruit snack products from Action on Sugar's 2015 survey, these new findings have shown that whilst progress has been made in reducing the overall sweetness in certain products by using vegetables as well as fruit, some now worryingly appear to be HIGHER in free sugars than in 2015.

**Holly said** *"This survey has exposed the huge amounts of sugar in these processed fruit snacks which should all be clearly referenced with mandatory front of pack labelling. Not only does the UK have very high rates of children living with obesity but also record numbers of children suffering from tooth decay which causes excruciating pain and suffering and often results in teeth being extracted. These processed fruit products should not be eaten in between mealtimes, children should be encouraged to snack on whole fruits and vegetables and not excessively sweet products that damage teeth."*

**Call to action: Ban the use of dishonest packaging claims and make front of pack labelling compulsory on all processed food and drink**

Given the significance of the findings we received the following comments in response to the results of our survey:

**Dr Saul Konviser from charity, Dental Wellness Trust said:** "Parents be warned. These so called 'healthy' fruit snacks can bind and trap sugars on and around the tooth making children's teeth more susceptible to tooth decay – especially as they are less likely to floss or brush their teeth – which are also much thinner in density. Whilst these fruity snacks may be convenient, they are not a healthy option – nor tooth friendly."

**Barbara Crowther, Children's Food Campaign Co-ordinator, said:** "Parents tell us that claims such as "no added sugar" and "one of your 5 a day" on processed fruit snacks containing significant free sugar levels are incredibly confusing and misleading. These products are carefully branded and often marketed with cartoon characters to give parents the impression they are suitable and healthy for their children. But this research shows clearly that many of them contain similar levels of free sugars as sweets and biscuits. We strongly support recommendations to make nutritional labels clearer and mandatory, as well as address the use of misleading health claims and child-friendly characters on food and drink packaging."

**Dr Helen Crawley, Director, First Steps Nutrition Trust said:** "Just as we found in our report on processed dried fruit snacks aimed at young children in 2018 the market continues to allow families to be misled about the healthiness of these products. Many of the processed fruit snacks are designed to appeal to very young children, where the amount of sugars they contain can easily exceed the amount recommended daily for good health."

# CASSH Projects

## July 2020 - CASSH Scorecard

Ahead of the release of the Prime Minister's Tackling Obesity strategy, we developed our **Scorecard 2020: The road to preventing obesity**, which analyses Government Commitment versus progress of the three chapters of the childhood obesity plan. We found that many of the recommendations, such as calorie reduction and taxation of unhealthy foods, had disappointingly been side lined and were effectively 'stuck at the traffic lights'.

We released the Scorecard alongside a letter to the Prime Minister, signed by 47 other health charities and leading researchers representing both the treatment and prevention of obesity, urging the Prime Minister to implement all outstanding recommendations previously committed to as part of an evidence-based package in Chapters 1, 2 and 3 of the Government's childhood obesity prevention plan.



## February 2021 - FoodFlips

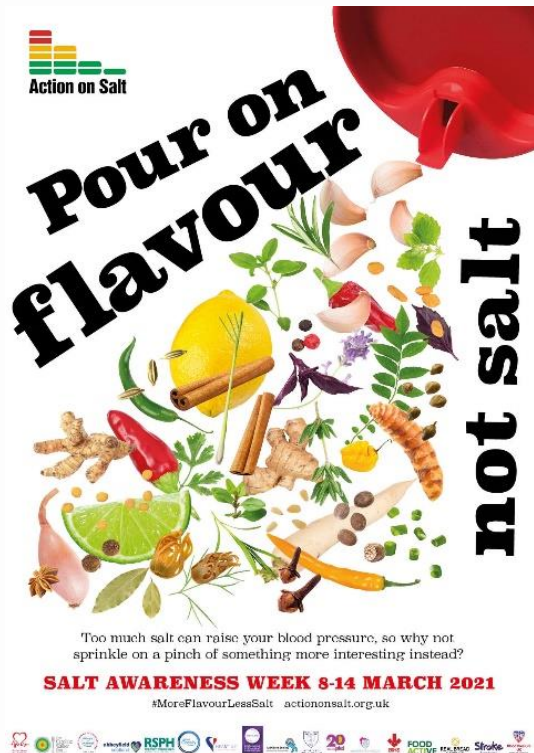
With a lot of concern for health and obesity, and many children being home schooled due to school closures, the team worked on a card game to help parents engage with their children, learn to read food labels and practice maths and reading in a light and fun way. The game is available to download on our website and has already had some great feedback from users.

In February, we were awarded a Queen Mary University of London Public Engagement Grant to take the game to the next level and create an interactive online version of the game. This will enable children to play both in the classroom and at home, with varying levels of difficulty for different age groups. We hope to be able to launch the game in time for the start of the school year, but in the meantime a physical copy of the game can be downloaded on our [website](#).



# Salt Awareness Week: 8-14<sup>th</sup> March 2021

Our annual Salt Awareness Week public awareness campaign is our opportunity to bring attention back to salt, the forgotten killer, and the importance of reducing it to improve our health.



This year's theme was **More Flavour, Less Salt!**

The COVID-19 global pandemic changed our lives in many ways, including how we eat. Restrictions put in place to help slow the spread of the virus meant that rather than socialising and eating in restaurants, cafes and outdoor markets, more time was being spent at home, with more opportunities to cook from scratch and recreate much loved dishes.

During these unusual times, Salt Awareness Week was seen as an opportunity to encourage the public to get creative in their kitchens, using alternative ingredients to salt which pack just as much, if not more, flavour.

Given the challenging times being faced by the food sector, especially those in hospitality, we had to scale back our ambitions to focus on the out of home sector. The media was also saturated with worrying news relating to COVID-19 and its global impact, so we chose instead to focus on a more

positive theme for the week, which empowered individuals to reconnect with their love for cooking and provided guidance and advice for a healthier lifestyle.

## Pulse Snacks

The pandemic has seen subsequent changes in peoples eating behaviours, for various reasons, including a rise in snacking and weight gain. A recent survey by Public Health England (PHE) found over a third of people (35%) reported snacking on unhealthy food and drinks at least once a day - up by 9% since this time last year, and volume sales in savoury carbohydrates and snacks rose by 18.8% since the announcement of lockdown in March 2020. Several reports are indicating an increase in consumer demand for healthier snacking, as there are growing concerns surrounding diet and health. Whilst snacking can be a very nutritious contribution to the diet, there are many snack products high in salt and calories.

Our survey investigated the salt content of pre-packaged savoury pulse-based snacks, which are often perceived as being healthier alternatives to usual snacking options. We found over half of 'healthy' snacks were considered high in fat, salt and/or sugar, but the majority did not display colour coded labelling on front of pack. Over one in three (43%) are also high in salt. Most products feature on-pack nutrition claims, which, whilst legal, mislead consumers by creating a distorted 'health halo' and discouraging shoppers from scrutinising the ingredients more thoroughly.

***Call to action: A restriction on the use of misleading nutrition claims on foods deemed high in fat, salt and sugar and for Government to appoint a successor to Public Health England to help bring down salt levels across all food***

**Sonia said** *“We should all be eating more beans and pulses, but there are better ways of doing it, and eating processed snacks high in salt is not one of them. This important survey has put a spotlight on the unnecessary amounts of salt in ‘healthy’ snacks, and the use of nutrition claims on HFSS foods need to be questioned. Instead of misleading their customers, companies should be doing all they can to help us all make more*

To coincide with the research, we commissioned Kantar to carry out a national online omnibus poll surveying over 1,200 people. The results found:

- 69% think it’s misleading to imply a food is healthy if it is high in salt, fat or sugars
- On average, 37% say they would be more included to buy food with a nutrition claim on pack e.g. ‘30% less fat’, ‘high in fibre’ or ‘high in protein’\*
- On average, 43% think lentil crisps, puffed chickpeas and roasted corn\* are healthier than standard potato crisps and flavoured nuts
- 31% correctly think sea salt and Himalayan salt is not healthier than table salt

(\* Asked about individually)

We published a comprehensive technical report on pulse-based snacks, detailing potential solutions and case studies to reduce salt in this category of food. A component of the report involved early engagement with the food industry, to understand any challenges or limitations they face in making further reductions and provide an opportunity to explore alternative solutions.

Following on from the report we spoke with several manufacturers and suppliers of pulse snacks, including LoveCorn and EatReal, both of whom committed to making further reductions in salt for their products. EatReal had one of the saltiest pulse snacks on the market (EatReal Chilli & Lemon Hummus Chips, 3.6g/100g) but following on from our report, they have gone on to reduce this by over 40% (as reported in [FoodNavigator](#) on 19<sup>th</sup> May 2021).

## Blogs & Publications

To coincide with the week, we created content for our website and for external magazines and websites, which was shared and distributed on social media

- Zoe Davies for Food Active: To Snack or Not to Snack – That is the question (sort of)
- Mhairi Brown for Open Access Government: Salt Reduction Saves Lives – So Why is it being Pushed Aside?
- Sonia Pombo: Falta o Sal – My Mum’s go to Comment Whenever I Cooked her a Meal
- Eimear Sutton (Volunteer): Potassium – What is it and why do we Need it?

## Online Webinar and Events



Given the ongoing restrictions being put in place to restrict movement and increase public safety, a public event at the House of Commons was not held, to ensure the safety of the team and of others.

In place of a physical reception, an online webinar was organised for health professionals and those in the food industry. This was done in collaboration with MyNutriWeb and hosted on their platform.

MyNutriWeb is a CPD accredited and free online resource enabling health professionals to stay up to date with the latest scientific evidence. They have access to a huge database of health professionals and provided not only a host for the event but also external promotion and advertisement through their social media channels.

The event proved to be very successful, with total registrations confirmed at 1,526 at the time of Salt Awareness Week. Audience engagement was also positive, with 98% reporting an engagement score >75/100. Nine out of 10 said they would recommend the webinar to a colleague, and 95% agreed they were better informed following the webinar.

The audience comprised mostly of dietitians and nutritionists (52%), followed by students and academia (36%). Live viewers also represented the food industry, health NGO's, government organisations such as PHE and the fitness industry.



As part of the week, we also arranged a live Q&A with Nutritank on their Instagram platform. Nutritank are an innovative information hub for medics and healthcare professionals, aimed to expand on their knowledge of food, nutrition and lifestyle medicine and better serve their patients. It is a growing movement, with over 15 nutritank society branches in medical schools. They have a formed coalition with NNedPro and Culinary Medicine UK who share the belief in promoting greater nutrition and lifestyle medicine in medical education.

The Instagram live had a reach of 762, 227 views and 22 likes, and led to subsequent collaborations between CASSH and the organiser later in the year.

### Engagement

Our survey generated 175 pieces of media coverage, including seven national newspapers and four radio broadcasts.

This year we focused heavily on public engagement through our social media platforms Instagram, Twitter and LinkedIn.

During the week made over 202,000 interactions using our hashtag #SaltAwarenessWeek, with a total reach of 56.5 million, 197,000 shares and 5,000 likes.

### Supporters



This year we were fortunate enough to have support from 17 national health charities.

## World Action on Salt, Sugar and Health

This year WASSH officially rebranded to include a focus on sugar reduction. November 2021 will mark our first international Sugar Awareness Week, following our work in uniting WASSH members around the world in the annual Salt Awareness Week. We also expanded our portfolio of projects to include salt reduction initiatives in the Eastern Mediterranean region.

### WASSH Projects

**Developing a salt reduction toolkit in SEARO,**  
September 2020 – December 2020



In 2020 we were approached by the WHO Southeast Asia Regional Office (WHO SEARO) to develop a toolkit which would enable countries in the region to develop and implement salt reduction strategies.

While high level guidance exists, such as the **SHAKE Technical Package for Salt Reduction**, our focus groups in the region revealed that there is a lack of simple, step-by-step guidance to guide policy makers in developing and implementing essential components of a salt reduction strategy. Our toolkit is comprised of protocols which aim to do just this, covering areas from measuring population salt intake, to developing salt reduction targets, to mapping and engaging with stakeholders.

**Our toolkit – *Committing to Salt Reduction: A Toolkit for Action* – can be accessed here.**

**Accelerating Salt Reduction in EMRO,** September 2020 – August 2022

As part of a funding package of over £200k received from Resolve to Save Lives, an initiative

of Vital Strategies, we are working to help accelerate salt reduction initiatives in the Eastern Mediterranean region (EMRO). We will:

- Engage with WHO EMRO and WASSH members in the region to facilitate the adoption of Global Sodium Benchmarks and develop more ambitious regional salt reduction targets where appropriate.
- Produce a regional salt reduction toolkit and organise media events, workshops, and webinars to launch the targets.
- Engage government departments across the region to ensure individual country commitment to the targets.
- Work with Morocco and Jordan on specific, tailored projects to help accelerate their salt reduction progress.

This funding also allowed us to expand our team, with **Hattie Burt, Policy and Communications Officer**, joining us in April 2021.

### Malaysia

**Developing salt reduction targets,** September 2020 – August 2022

In addition to our work in EMRO, our funding package received from Resolve to Save Lives will enable us to develop and implement salt reduction targets for key contributors of salt intake in Malaysia, including sauces and instant noodles. This allows us to build on our previous research in Malaysia, where we determined population salt intake, knowledge, attitudes, and practices (KAP) towards dietary salt, and the sources of salt in the diet.

## Developing a policy to reduce salt in the out of home sector, May 2020 – November 2021



**Our ongoing project**, funded by the MRC and UK Research and Innovation (UKRI), is a qualitative study to determine the views of stakeholders across the country on salt reduction and the barriers and opportunities for the out of home sector. We are working in collaboration with:

- **Universiti Kebangsaan Malaysia**
- **University of Malaya**
- **Sunway University**
- **University Ministry of Health Malaysia**

Despite the impact that COVID-19 has had in Malaysia, we are making good progress. We've completed around two thirds of the interviews and focus groups in person, but Movement Control Orders in the country have led to some delays and we now hope to continue work virtually in addition to extending the timeline of the project to allow crucial interviews to take place in-person.

### **China**

#### **Action on Salt China**

Action on Salt China (ASC), funded by the **National Institute for Health Research (16/136/77)**, aims to achieve a 15% reduction in population salt intake in China by 2021. ASC has developed six programs targeting low health literacy related to salt reduction and the three major sources of salt intake in China (home cooking, restaurant foods and pre-packaged foods). These six programs include:

1. Health education and promotion

2. Application-based intervention study (AIS)
3. Home cook-based intervention study (HIS)
4. Restaurant-based intervention study (RIS)
5. Comprehensive intervention study (CIS)
6. Pre-packaged food salt reduction.

At stage 1 (the first 2 years), the intervention packages of programs 2-5 have been evaluated with four open-label cluster randomised-controlled trials (RCTs) in various settings. At the end of stage 1, the education materials and the effective intervention packages were combined as a scale-up intervention package on salt reduction for broad use at stage 2.

The implementation of the workplan across all ASC components is going well, even with continued Covid-19 challenges in China. The scale-up intervention package has been integrated into the existing health promotion platforms of the China CDC and the Chinese Centre for Health Education and has been widely implemented in support of salt reduction practices across China since July 2020.

By November 2020, AIS carried out the final evaluation including questionnaires, blood pressure and anthropometric measurements, and 24h urine collection (to assess salt intake). The final evaluation of RIS was also completed by the end of April 2021. CIS and HIS will conduct the final evaluations including the 24h urine collection in Sept - Nov 2021.

An evaluation to assess the impact of scale-up and the long-lasting effectiveness of the interventions will be performed at the end of 2021.

#### **School-based education programme to reduce salt: Scaling-up in China**

In 2019, Graham and Professor Feng He were awarded funding by the UK medical Research Council for a four year scale up study to identify barriers to a **larger-scale implementation of the successful School-EduSalt study**, a school-based education programme for salt reduction in China.

The pilot study was conducted in two schools in Zhenjiang city. The final survey of the pilot study along with qualitative interviews and process evaluation was completed in September 2020. Since then, a steering committee meeting was held to seek advice and guidance on the project progress and work plan for the next stage.

## World Salt Awareness Week

The COVID-19 global pandemic changed our lives in many ways, including how we eat. Restrictions put in place to help slow the spread of the virus have meant that rather than socialising and eating in restaurants, cafes, and outdoor markets, we spent more time at home. With this increased time at home has come an increase in home cooking and an opportunity to hone our favourite recipes or even get creative in the kitchen with new recipes and flavours. Therefore, the aim of this year's campaign was to celebrate home cooking with the theme **More Flavour, Less Salt!**



In a challenging year, many WASH members were unable to hold in-person events as usual and so we engaged with members virtually. All members were invited to submit videos to show how easy it is to cook tasty meals with less salt. In a first for WASH, we also held a webinar to mark the week

In the past months, the information platform to support intervention, data collection, management and evaluation has been developed and tested. All the intervention materials have also been developed and are ready for use. The salt reduction intervention will be launched in September 2021.

in partnership with LINKS, a global cardiovascular community and a collaborative effort of the World Health Organization, the U.S. Centers for Disease Control and Prevention through the CDC Foundation and Resolve to Save Lives. We invited WASH members to discuss their salt reduction progress, with presentations from:

- **Professor Abdelfettah Derouiche**, Head of the Human Nutrition Research Unit at the Hassan II University of Casablanca in Morocco, highlighted his work to reduce salt used by independent bakeries in Casablanca
- **Professor Suzana Shahar**, Dean of the Faculty of Health Sciences at University Kebangsaan Malaysia, discussed our joint project to reduce salt levels in the out of home sector
- **Dr. Nalika Gunawardena**, the National Professional Officer for non-communicable diseases and health systems at the World Health Organization Country Office Sri Lanka, who presented the outcomes of implementing the country's National Salt Reduction Strategy 2018-2021, including a communication package and an evaluation of the effectiveness of regulating front of pack nutrition labels
- **Dr Hamdan Mohamad**, a qualified dietitian working with Ministry of Health Malaysia, discussed achievements with the National Salt Reduction Strategy, including the results of a social media campaign and a survey of salt levels in popular street food dishes.

**[A recording of the webinar is available here.](#)**

# Our Research

## June 2020

### **Obesity and Covid-19: The Role of the Food Industry**

An editorial, published in the BMJ and led by Professor Feng He, Dr Monique Tan and Graham, highlighted the urgent need to tackle obesity during the covid-19 pandemic, and stressed the importance of industry coming together to create a healthier food environment for all. This includes reformulation products to contain less salt, fat and sugar, and restrictions on promotions and advertisements of unhealthy food and drink.

[Tan M, He F J, MacGregor G A. Obesity and covid-19: the role of the food industry BMJ 2020; 369:m2237 doi:10.1136/bmj.m2237](#)

## November 2020

### **Effectiveness and Feasibility of Taxing Salt and Foods High in Sodium: A Systematic Review of the Evidence**

A systematic review, published in Advances in Nutrition and involving researchers from Australia, USA and the WASSH team, found some positive theoretical evidence on the potential for fiscal policies to reduce salt consumption and improve diet, but limited evidence in practice. Taxation on specific categories of food seem to be the preferred method, however modelling studies suggest a more comprehensive approach is likely to be of greater benefit.

[Rebecca Dodd, Joseph Alvin Santos, Monique Tan, et al. Effectiveness and Feasibility of Taxing Salt and Foods High in Sodium: A Systematic Review of the Evidence, Advances in Nutrition, Volume 11, Issue 6, November 2020, Pages 1616–1630](#)

## February 2021

### **Impact of the 2003 to 2018 Population Salt Intake Reduction Program in England**

A modelling study, published in the Journal of Hypertension and led by researchers at Queen Mary University of London, showed England's salt reduction programme will have led to nearly 200,000 fewer adults developing heart disease and £1.64 billion of healthcare cost savings by 2050. If the World Health Organization recommended salt intake of 5 grams/day is achieved by 2030 in England, these benefits could double, preventing a further 213,880 premature cardiovascular disease cases and further health and social care savings to the UK government of £5.33 billion.

[Alonso S, Tan M, Wang C, et al. Impact of the 2003 to 2018 Population Salt Intake Reduction Program in England: A Modeling Study. Hypertension. 2021;77\(4\):1086-1094.](#)

## March 2021

### **Potential Impact of Gradual Reduction of Fat Content in Manufactured and Out-of-home Food on Obesity in the United Kingdom**

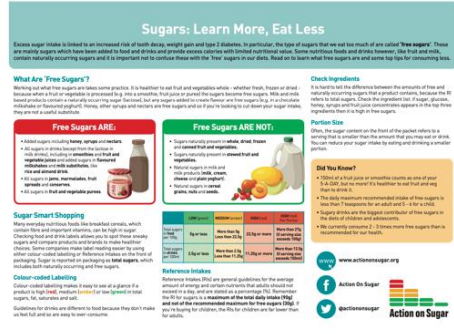
A modelling study, published in the American Journal of Clinical Nutrition led by researchers at Queen Mary University, evaluated the potential impact of a 20% fat reduction in manufactured and out of home foods, on energy intake and obesity. The modelling suggests that by the end of the fifth year, mean energy intakes would reduce by 67.6kcal/d/person, with subsequent reductions in mean body weight by 2.7kg. Such reductions would help prevent obesity, type 2 diabetes and cardiovascular disease.

[Roberta Alessandrini, Feng J He, Yuan Ma, Vincenzo Scrutinio, David S Wald, Graham A MacGregor, Potential impact of gradual reduction of fat content in manufactured and out-of-home food on obesity in the United Kingdom: a modeling study, The American Journal of Clinical Nutrition, Volume 113, Issue 5, May 2021, Pages 1312–1321.](#)

# Resources

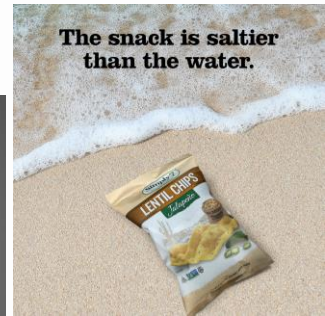
## Leaflets and Websites

We continue to educate on the importance of salt and sugar reduction through dedicated pages on our websites and through our resources which can be downloaded for free.



## Social Media

We have created some engaging artwork and social media tiles to complement our surveys and Awareness Weeks. We thank **Libertine** for their continued support in creating some of this artwork for us.



## FoodSwitch

We continue to collaborate with The George Institute for Global Health on the [FoodSwitch UK](https://www.foodswitch.uk) app which allows consumers to scan the barcodes of food and drink products and instantly see whether they are high (red), medium (amber) or low (green) in fat, saturates, sugars and salt. It also searches the database for similar but healthier alternative products, making it easier than ever to switch to healthier food choices.

The FoodSwitch product database is used for all our campaign surveys, and as a result we have established ourselves as an evidence-based research partner within the NGO community with access to vital data to track both the salt and sugar reduction programmes.

## Newsletter

Our quarterly newsletter, reinstated in December 2018, covers our outputs across both salt and sugar, relevant external news stories and policy announcements. Our distribution list continues to grow and includes NGOs, the general public and food industry representatives.

## Building Relationships

To stay at forefront of prevention in the UK and worldwide, we have prioritised the development of mutually beneficial alliances with other health charities and organisations. Working collaboratively or alongside other health charities, Action on Salt, Action on Sugar and

WASSH offer comments on health-related media in support of our colleagues, act as co-signatories on campaigning materials and attend numerous meetings, webinars and conferences around the world.

**Over the past year, we have worked with:**

<b>Adopt a School</b>	<b>CRONICAS Peru</b>	<b>Obesity Action Scotland</b>
<b>Alcohol Change UK</b>	<b>Dental Wellness Trust</b>	<b>Obesity Health Alliance</b>
<b>Alcohol Focus Scotland</b>	<b>Department of Health and Social Care</b>	<b>Oral Health Foundation</b>
<b>American Heart Association</b>	<b>Diabetes UK</b>	<b>Polycystic Kidney Disease</b>
<b>Association for the Study of Obesity</b>	<b>European Salt Action Network</b>	<b>Public Health England</b>
<b>Barts Community Smiles</b>	<b>Faculty of General Dental Practice</b>	<b>Real Bread Campaign</b>
<b>Blood Pressure UK</b>	<b>Faculty of Public Health</b>	<b>Resolve to Save Lives</b>
<b>Breast Cancer UK</b>	<b>Food Active</b>	<b>Royal Academy of Culinary Arts</b>
<b>British Dental Association Scotland</b>	<b>Food Ethics Council</b>	<b>Royal College of Nursing</b>
<b>British Dietetic Association</b>	<b>The Food Foundation</b>	<b>Royal College of Physicians and Surgeons of Glasgow</b>
<b>British Heart Foundation</b>	<b>The George Institute</b>	<b>Royal Society for Public Health</b>
<b>Cancer Research UK</b>	<b>The George Institute for Global Health</b>	<b>Scottish Obesity Alliance</b>
<b>The Caroline Walker Trust</b>	<b>Heart UK</b>	<b>ShareAction</b>
<b>Center for Science in the Public Interest</b>	<b>Heart Research UK</b>	<b>Soil Association</b>
<b>Chefs in Schools</b>	<b>Institute of Alcohol Studies</b>	<b>Sugar Smart</b>
<b>Child Growth Foundation</b>	<b>Jamie Oliver Foundation</b>	<b>Sunway University, Malaysia</b>
<b>Children's Food Campaign</b>	<b>Kidney Research UK</b>	<b>Sustain</b>
<b>China National Centre for Food Safety Risk Assessment</b>	<b>Libertine</b>	<b>Sustainable Restaurant Association</b>
<b>Chinese Centre for Disease Control and Prevention</b>	<b>Living Loud</b>	<b>Stroke Association</b>
<b>Chinese Centre for Health Education</b>	<b>Meniere's Society</b>	<b>Universiti Kebangsaan Malaysia</b>
<b>Consumers International</b>	<b>Ministry of Health Malaysia</b>	<b>University of Malaya</b>
	<b>MyNutriWeb</b>	<b>Which?</b>
	<b>National Obesity Forum</b>	<b>World Health Organization and regional offices</b>
	<b>Nourish Scotland</b>	<b>World Cancer Research Fund</b>

## COVID-19

Some groups of people are at greater risk of developing complications, and evidence suggests obesity and related health conditions is a risk factor for worse outcomes for COVID-19.

The priority for everyone is to stay safe and well, but we can't forget the importance of good nutrition, especially as we are moving less, finding less food on the supermarket shelves and the rise in delivery services promoting unhealthy options.

## Funding

Thank you to the following funders for their support of our projects this year, via CASSH:



Via Queen Mary University of London:



Medical  
Research  
Council

**NIHR** | National Institute  
for Health Research



**Consensus Action on Salt, Sugar and Health**  
Wolfson Institute of Population Health  
Charterhouse Square  
London  
EC1M 6BQ

**CASSH is a Registered Charity No. 1098188**



# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CONSENSUS ACTION ON SALT, SUGAR & HEALTH

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I report to the trustees on my examination of the financial statements of Consensus Action on Salt, Sugar & Health (the charity) for the year ended 30 April 2021.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Crossley Financial Accounting

Star House  
Star Hill  
Rochester  
Kent  
ME1 1UX

Dated: .....

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2021

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Total 2020 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	<b>3</b>	112,962	-	112,962	75,694	-	75,694
Investments	<b>4</b>	206	-	206	23,010	-	23,010
Other income	<b>5</b>	-	-	-	223	-	223
<b>Total income</b>		<b>113,168</b>	<b>-</b>	<b>113,168</b>	<b>98,927</b>	<b>-</b>	<b>98,927</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	<b>6</b>	84,633	-	84,633	193,389	-	193,389
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>28,535</b>	<b>-</b>	<b>28,535</b>	<b>(94,462)</b>	<b>-</b>	<b>(94,462)</b>
Fund balances at 1 May 2020		118,919	355,000	473,919	213,381	355,000	568,381
<b>Fund balances at 30 April 2021</b>		<b>147,454</b>	<b>355,000</b>	<b>502,454</b>	<b>118,919</b>	<b>355,000</b>	<b>473,919</b>

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

All income and expenditure derive from continuing activities.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2021

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	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	10	2,050		1,783	
Cash at bank and in hand		547,837		539,823	
		<u>549,887</u>		<u>541,606</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(47,433)</u>		<u>(67,687)</u>	
Net current assets			<u>502,454</u>		<u>473,919</u>
<b>Unrestricted funds</b>					
Designated funds	13	355,000		355,000	
General funds		147,454		118,919	
<b>Total Funds</b>			<u>502,454</u>		<u>473,919</u>

The notes at pages 33 to 40 form part of these accounts.

The financial statements were approved by the Trustees on .....

.....  
Professor Graham MacGregor, Chairman  
**Trustee**

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 APRIL 2021

---

#### 1 Accounting policies

##### Charity information

Consensus Action on Salt, Sugar and Health constitutes a public benefit entity as defined by FRS 102.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees acknowledge the risk in relation to Covid-19, and this has no material effect on the finances of the charity. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes. The designated fund will provide working capital to the charity to enable it to continue its unique activities whilst the trustees implement their fundraising strategy.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

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### 1 Accounting policies

(Continued)

#### 1.4 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

#### 1.5 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 is classified by activity, The costs of each activity are made up of the total of direct costs and shared costs, including support costs Involved In undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

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### 1 Accounting policies

(Continued)

#### 1.6 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities classified as payable within one year are not amortised.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are extinguished.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

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### 3 Donations and legacies

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Donations	244	276
Grants	112,500	75,000
Sponsorship	218	418
	<u>112,962</u>	<u>75,694</u>

### 4 Investments

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Investment income	<u>206</u>	<u>23,010</u>

### 5 Other income

	<b>Total 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Other income	<u>-</u>	<u>223</u>

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2021

6 Charitable activities	National Salt Awareness Week		Food Salt and Sugar Surveys		FoodSwitch		National Sugar Awareness Week		WASSH		Total	
	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2020
	£	£	£	£	£	£	£	£	£	£	£	£
Direct project costs	3,872	50,320	15,484	3,871	3,871	3,871	3,871	3,871	3,871	77,418	165,717	
Other direct costs	29	371	114	29	29	29	29	29	29	572	16,341	
	<u>3,901</u>	<u>50,691</u>	<u>15,598</u>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>	<u>77,990</u>	<u>182,058</u>	
Share of support costs (see note 7)	78	1,019	313	438	438	78	78	78	78	1,926	6,872	
Share of governance costs (see note 7)	236	3,066	943	236	236	236	236	236	236	4,717	4,459	
	<u>4,215</u>	<u>54,776</u>	<u>16,854</u>	<u>4,574</u>	<u>4,574</u>	<u>4,214</u>	<u>4,214</u>	<u>4,214</u>	<u>4,214</u>	<u>84,633</u>	<u>193,389</u>	

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 APRIL 2021

		(Continued)					
6 Charitable activities							
For the year ended 30 April 2020							
		National Salt Awareness Week £	Food Salt and FoodSwitch Surveys £	National Sugar Awareness Week £	WASSH £	Total 2020 £	
Direct project costs		24,859	82,858	24,857	8,286	165,717	
Other direct costs		2,451	8,171	2,451	817	16,341	
		<u>27,310</u>	<u>91,029</u>	<u>27,308</u>	<u>9,103</u>	<u>182,058</u>	
Share of support costs (see note 7)		1,031	3,436	1,031	343	6,872	
Share of governance costs (see note 7)		669	2,229	669	223	4,459	
		<u>29,010</u>	<u>96,694</u>	<u>29,008</u>	<u>9,669</u>	<u>193,389</u>	
<b>Analysis by fund</b>							
Unrestricted funds - general		29,010	96,694	29,008	9,669	193,389	

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

### 7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Insurance	825	-	825	848	-	848
Marketing and advertising	-	-	-	2,303	-	2,303
Membership fees	230	-	230	173	-	173
Sundry expenses	467	-	467	1,033	-	1,033
Travel and subsistence	128	-	128	2,387	-	2,387
Staff welfare	-	-	-	83	-	83
Computer expenses	276	-	276	45	-	45
Accountancy	-	4,717	4,717	-	4,459	4,459
	<u>1,926</u>	<u>4,717</u>	<u>6,643</u>	<u>6,872</u>	<u>4,459</u>	<u>11,331</u>
Analysed between Charitable activities	<u>1,926</u>	<u>4,717</u>	<u>6,643</u>	<u>6,872</u>	<u>4,459</u>	<u>11,331</u>

Governance costs includes payments to the independent examiners of £1,716 (2020 - £1,668) for independent examination fees.

### 8 Trustees

During the year, Trustees received reimbursement of expenses of £Nil (2020 - £Nil).

### 9 Employees

The average monthly number of employees during the year was:

2021	2020
Number	Number
5	5
<u>5</u>	<u>5</u>

### 10 Debtors

Amounts falling due within one year:

	2021	2020
	£	£
Trade debtors	1,000	1,000
Prepayments and accrued income	1,050	783
	<u>2,050</u>	<u>1,783</u>

# CONSENSUS ACTION ON SALT, SUGAR & HEALTH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

### 11 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	886	2,287
Accruals and deferred income	46,547	65,400
	<u>47,433</u>	<u>67,687</u>

### 12 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Total 2020 £
Fund balances at 30 April 2021 are represented by:						
Current assets/ (liabilities)	147,454	355,000	502,454	118,919	355,000	473,919
	<u>147,454</u>	<u>355,000</u>	<u>502,454</u>	<u>118,919</u>	<u>355,000</u>	<u>473,919</u>

### 13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		Balance at 30 April 2021 £
	Balance at 1 May 2019 £	Incoming resources £	Balance at 1 May 2020 £	Incoming resources £	
Working capital	355,000	-	355,000	-	355,000
	<u>355,000</u>	<u>-</u>	<u>355,000</u>	<u>-</u>	<u>355,000</u>

The designated fund will provide working capital to the charity to enable it to continue its unique activities whilst the trustees implement their fundraising strategy.