

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

Trustees	Professor Graham MacGregor, Chairman Professor Peter Sever Professor Malcolm Law
Campaign Director	Katharine Jenner
Charity number	1098818
Principal address	Wolfson Institute of Preventive Medicine Queen Mary University of London Charterhouse Square London EC1M 6BQ
Independent examiner	Crossley Financial Accounting Star House Star Hill Rochester Kent ME1 1UX
Bankers	Lloyds Bank Plc London W6 9HW

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

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CONSENSUS ACTION ON SALT, SUGAR & HEALTH

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2021

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

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

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.

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Professor Graham MacGregor, Chairman

Trustee

Dated:

Consensus Action on Salt, Sugar and Health

Nutrition Research in Action



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)**.



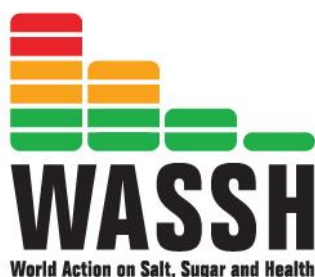
Action on Salt is successfully working to reach a consensus with the food industry and Government over the harmful effects of a high salt diet, and bring about a reduction in the amount of salt in processed foods as well as salt added to cooking, and the table. To date, many supermarkets and food manufacturers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

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

Action on Salt Members

Trustee	Prof PS Sever	Member	Prof KT Khaw
Trustee	Prof MR Law	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

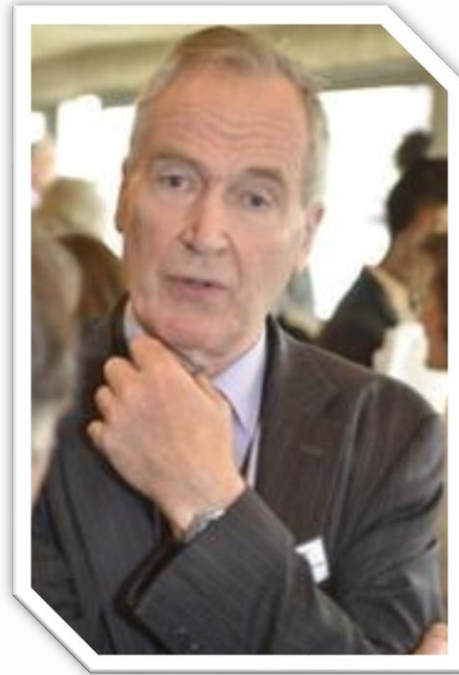
The evidence of a relationship between obesity, COVID-19 and other health conditions made it more critical than ever that the government must take action to support those living with obesity while doing all in their power to prevent further ill health.

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, which appears to read 'Graham MacGregor'. The signature is fluid and cursive, written on a light-colored background.

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	Public Health England release new salt and calorie reduction targets to be met by 2024	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	Department of Health and Social Care release a consultation on their decision to ban unhealthy advertising online	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
Following this, Public Health England released their review of COVID-19 risk factors which confirmed obesity as a leading risk factor	Government release their Tackling Obesity Strategy which reinforces their commitment to obesity prevention measures	We respond to the Comprehensive Spending Review highlighting the need to expand and escalate the Soft Drinks Industry Levy	Public Health England release their consultation on voluntary guidelines for improving the nutritional content of commercial baby food	Public Health England release their consultation on voluntary guidelines for improving the nutritional content of commercial baby food		Government announce that the new Office for Health Promotion will replace Public Health England,	

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

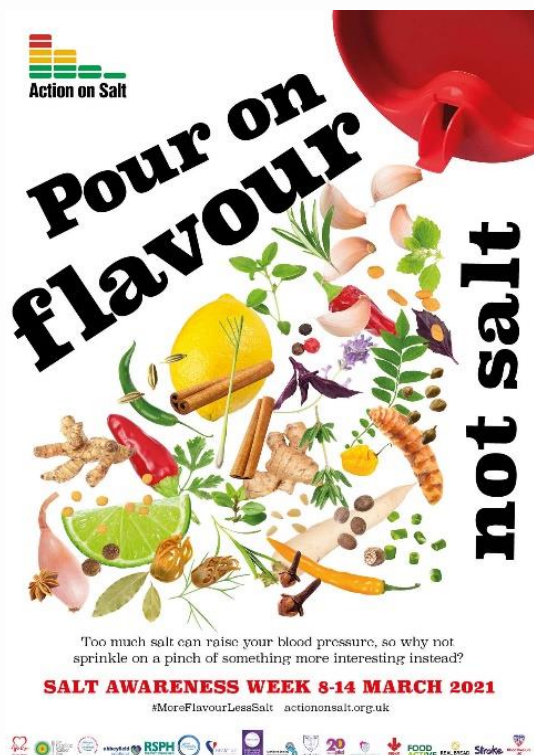
With a lot of concern for health and obesity, and many children being home schooled due to school closures, the team worked on a card game to help parents engage with their children, learn to read food labels and practice maths and reading in a light and fun way. The game is available to download on 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: 8-14th 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 19th 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



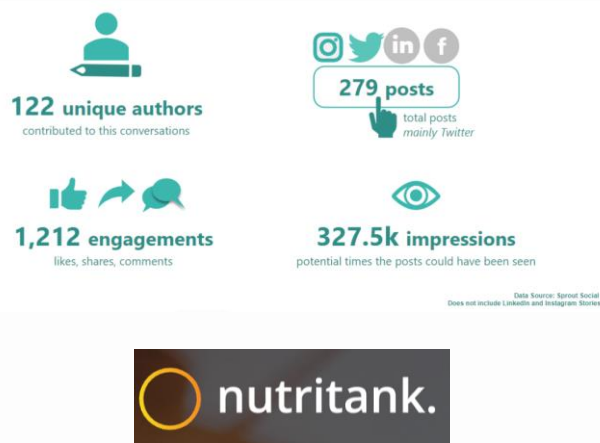
Given the ongoing restrictions being put in place to restrict movement and increase public safety, a public event at the House of Commons was not held, to ensure the safety of the team and of others.

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

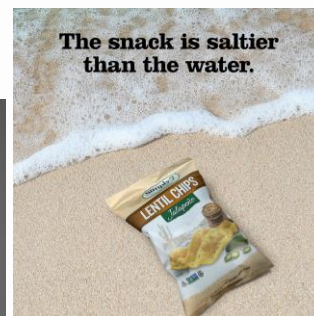
Leaflets and Websites

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](#) 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:

Adopt a School	CRONICAS Peru	Obesity Action Scotland
Alcohol Change UK	Dental Wellness Trust	Obesity Health Alliance
Alcohol Focus Scotland	Department of Health and Social Care	Oral Health Foundation
American Heart Association	Diabetes UK	Polycystic Kidney Disease
Association for the Study of Obesity	European Salt Action Network	Public Health England
Barts Community Smiles	Faculty of General Dental Practice	Real Bread Campaign
Blood Pressure UK	Faculty of Public Health	Resolve to Save Lives
Breast Cancer UK	Food Active	Royal Academy of Culinary Arts
British Dental Association Scotland	Food Ethics Council	Royal College of Nursing
British Dietetic Association	The Food Foundation	Royal College of Physicians and Surgeons of Glasgow
British Heart Foundation	The George Institute	Royal Society for Public Health
Cancer Research UK	The George Institute for Global Health	Scottish Obesity Alliance
The Caroline Walker Trust	Heart UK	ShareAction
Center for Science in the Public Interest	Heart Research UK	Soil Association
Chefs in Schools	Institute of Alcohol Studies	Sugar Smart
Child Growth Foundation	Jamie Oliver Foundation	Sunway University, Malaysia
Children's Food Campaign	Kidney Research UK	Sustain
China National Centre for Food Safety Risk Assessment	Libertine	Sustainable Restaurant Association
Chinese Centre for Disease Control and Prevention	Living Loud	Stroke Association
Chinese Centre for Health Education	Meniere's Society	Universiti Kebangsaan Malaysia
Consumers International	Ministry of Health Malaysia	University of Malaya
	MyNutriWeb	Which?
	National Obesity Forum	World Health Organization and regional offices
	Nourish Scotland	World Cancer Research Fund

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

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 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	112,962	-	112,962	75,694	-	75,694
Investments	4	206	-	206	23,010	-	23,010
Other income	5	-	-	-	223	-	223
Total income		113,168	-	113,168	98,927	-	98,927
<u>Expenditure on:</u>							
Charitable activities	6	84,633	-	84,633	193,389	-	193,389
Net income/(expenditure) for the year/ Net movement in funds		28,535	-	28,535	(94,462)	-	(94,462)
Fund balances at 1 May 2020		118,919	355,000	473,919	213,381	355,000	568,381
Fund balances at 30 April 2021		147,454	355,000	502,454	118,919	355,000	473,919

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

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	10	2,050		1,783	
Cash at bank and in hand		547,837		539,823	
		<u>549,887</u>		<u>541,606</u>	
Creditors: amounts falling due within one year	11	(47,433)		(67,687)	
Net current assets			502,454		473,919
			<u>502,454</u>		<u>473,919</u>
Unrestricted funds					
Designated funds	13	355,000		355,000	
General funds		147,454		118,919	
Total Funds			502,454		473,919
			<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

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

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

3 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Donations	244	276
Grants	112,500	75,000
Sponsorship	218	418
	<u>112,962</u>	<u>75,694</u>

4 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Investment income	<u>206</u>	<u>23,010</u>

5 Other income

	Total 2021 £	Unrestricted funds general 2020 £
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		Total 2020	
	2021	£	2021	£	2021	£	2021	£	2021	£	£	£	£	£
Direct project costs	3,872		50,320		15,484		3,871		3,871		77,418		165,717	
Other direct costs	29		371		114		29		29		572		16,341	
	3,901		50,691		15,598		3,900		3,900		77,990		182,058	
Share of support costs (see note 7)	78		1,019		313		438		78		1,926		6,872	
Share of governance costs (see note 7)	236		3,066		943		236		236		4,717		4,459	
	4,215		54,776		16,854		4,574		4,214		84,633		193,389	

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

6 Charitable activities		(Continued)				
For the year ended 30 April 2020						
		National Salt Awareness Week £	Food Salt and FoodSwitch Sugar 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
		27,310	91,029	27,308	9,103	182,058
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
		29,010	96,694	29,008	9,669	193,389
Analysis by fund						
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 Number	2020 Number
<u>5</u>	<u>5</u>

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
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:

	Balance at 1 May 2019 £	Movement in funds Incoming resources £	Balance at 1 May 2020 £	Movement in funds Incoming resources £	Balance at 30 April 2021 £
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.