

**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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## 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'.

**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





# 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

### 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

### 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><u>Income from:</u></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><u>Expenditure on:</u></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/</b>							
<b>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			315,113		399,672
<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>	
			1,190		26,104
			<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**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

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

	<b>Balance at 1 May 2021</b>	<b>Movement in funds</b>	<b>Balance at 1 May 2022</b>	<b>Transfers</b>	<b>Balance at 30 April 2023</b>
	<b>£</b>	<b>Incoming resources</b>	<b>£</b>	<b>£</b>	<b>£</b>
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).