

Charity registration number 1098818

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

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Professor Graham MacGregor, Chairman Professor Peter Sever Professor Malcolm Law Professor Feng He
Charity number	1098818
Principal address	Wolfson Institute of Population Health Queen Mary University of London Charterhouse Square London EC1M 6BQ
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CONSENSUS ACTION ON SALT, SUGAR & HEALTH

CONTENTS

	Page
Trustees' report	1 - 22
Statement of trustees' responsibilities	23
Independent examiner's report	24
Statement of financial activities	25
Statement of financial position	26
Notes to the financial statements	27 - 36

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

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

Method of appointment or election of Trustees

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

Policies adopted for the induction and training of Trustees

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

Organisational structure and decision making

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

Risk management

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

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

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

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

OBJECTIVES AND ACTIVITIES

Constitutional policies and objectives

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

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

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

ACHIEVEMENTS AND PERFORMANCE

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

INVESTMENT POLICY AND PERFORMANCE

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

Financial review

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

Funds income:

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

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

Funds expended:

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

Sources of funding:

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

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

RESERVES POLICY

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



Annual Report

Nutrition Research in Action

May 23 — April 24

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

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

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

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

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

Contents

Foreword from our Chairman	4
Our Year in Summary	5
Monitoring Reformulation	7
Collaborative Projects	9
Salt Awareness Week: 15-21st May 2023	11
Sugar Awareness Week: 13-19th November 2023	13
International Projects	15
Publications	16
Funding	18

Foreword from our Chairman

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

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

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

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

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

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



Professor Graham MacGregor
Chairman of CASSH

Our Year in Summary



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



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



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



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



12 Peer reviewed publications



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

May

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

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

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

June

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

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

July

SACN released a statement on processed foods and health.

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

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

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

August

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

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

September

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

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

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

October

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

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

November

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

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

December

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

February

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

March

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

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

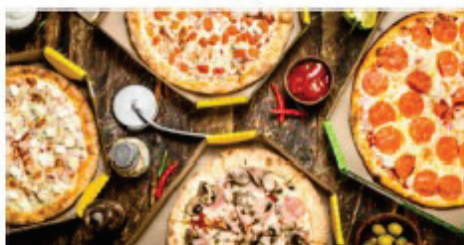
April

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

Monitoring Reformulation

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

The Nutritional Quality of Pizzas



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

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

Industry comments:

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

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

Breakfast Cereals and Yogurts



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

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

Government comments:

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

Industry comments:

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

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

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



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

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

Industry comments:

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

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

Cheddar and Similar Cheeses



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

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

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

Collaborative Projects

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

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

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

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



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

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

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

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

Recipe for Change (September 2023 - ongoing)

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

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

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

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

Influencing Early Years Nutrition (May 2022 – May 2024)

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

This year we:

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

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

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

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

This involved:

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

Salt Awareness Week: 15-21st May 2023

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

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

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



The Nutritional Quality of Pizzas

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

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

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

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

Findings:

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

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

Call to Action

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

Industry Responses

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

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

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

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

Policy:

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

Supporters:

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



Sugar Awareness Week: 13-19th November 2023

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



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

Sugar Awareness Week
13th - 19th November 2023



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

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

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

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

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

Findings:

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

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

Call to Action:

Introduce new levies such as

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

Industry Responses:

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

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

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

Policy:

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

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

Supporters:

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



EXTENDING THE SOFT DRINKS INDUSTRY LEVY

Addressing high sugar levels in juice and milk-based drinks

CONTEXT

- Excessive sugar and calorie intake is a major contributor to high and rising levels of overweight and obesity in children and adults.
- Obesity costs the UK **£4.6 billion annually**, equivalent to 1% of the Gross Value Added including tax, government and social security.
- Excessive sugar consumption also causes tooth decay, with **and disease being the leading reason** for visits to the dentist and hospital.
- The Soft Drinks Industry Levy (SDIL) was set as a success for public health and business. It has reduced the sugar content of soft drinks by 40%, however, **juice and milk-based drinks were excluded** from the SDIL and instead covered by the voluntary Sugar Reduction Programme with mixed results.

46,000

Children all sugar removed from soft drinks as a result of the **voluntary** Soft Drinks Industry Levy

KEY RESEARCH FINDINGS

- Soft drinks are a major contributor to excess calorie intake, accounting for 10% of daily calorie intake in children and adults.
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- Soft drinks are a major contributor to excess calorie intake, accounting for 10% of daily calorie intake in children and adults.

RECOMMENDATION

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

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

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

International Projects

Action on Salt China: Dissemination Period (July 2022 – September 2024)

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

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

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

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

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

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

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

Publications

June 2023

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

July 2023

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

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

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

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

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

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

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

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Funding

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

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for Health Research



CONSENSUS ACTION ON SALT, SUGAR & HEALTH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



.....
Professor Graham MacGregor, Chairman
Trustee

Date: 5th November 2024

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 APRIL 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

INDEPENDENT EXAMINER'S REPORT

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

S Meah, FCCA

On behalf of TC Group

Star House
Star Hill
Rochester
Kent
ME1 1UX

Dated:

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

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

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

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

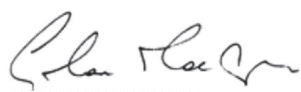
CONSENSUS ACTION ON SALT, SUGAR & HEALTH

STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2024

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

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



.....
Professor Graham MacGregor, Chairman
Trustee

1 Critical accounting estimates and judgements

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

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

2 Accounting policies

Charity information

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

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

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

2.2 Going concern

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

2.3 Charitable funds

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

2 Accounting policies

(Continued)

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

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

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

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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

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

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

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

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

2 Accounting policies

(Continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity, The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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

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

2.5 Financial instruments

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

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

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

Basic financial assets

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

2 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

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

Derecognition of financial liabilities

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

3 Income from charitable activities

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

4 Income from investments

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

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

5 Donations and legacies

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

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

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

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

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

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

7 Support costs allocated to activities

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

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

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

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

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

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

10 Taxation

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

11 Debtors

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

12 Creditors: amounts falling due within one year

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

13 Analysis of net assets between funds

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

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

13 Analysis of net assets between funds

(Continued)

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

14 Unrestricted funds - designated

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

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

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

15 Related party transactions

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