

**Charity registration number 1098818**

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

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### LEGAL AND ADMINISTRATIVE INFORMATION

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

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

### **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 30 APRIL 2025**

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

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

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

#### **Constitution**

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

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

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

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

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

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

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

#### **Risk management**

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

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

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

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

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

**FOR THE YEAR ENDED 30 APRIL 2025**

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#### **OBJECTIVES AND ACTIVITIES**

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

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

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

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

##### **Public benefit**

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

#### **ACHIEVEMENTS AND PERFORMANCE**

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

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

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

##### **Financial review**

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

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

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

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

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#### **Funds expended:**

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

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

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

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

#### **RESERVES POLICY**

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

# ANNUAL REPORT

May 2024 - April 2025

# About Us

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

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

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





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# Foreword

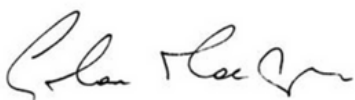
It is my pleasure to welcome you to the 22nd Annual Report from Action on Salt & Sugar.

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

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

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

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



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

# Monitoring Reformulation

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

## May 2024 | Salt Awareness Week

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

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

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



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



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

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

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

### Findings:

#### Access and Transparency

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

#### Nutrition

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

#### Salt Reformulation

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

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

### Industry Comments:

We received 12 industry responses:

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

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

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

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

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

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

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



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

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

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

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

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

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

## November 2024 | Sugar Awareness Week

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

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

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

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



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

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



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

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

#### **Findings:**

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

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

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

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

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

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

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

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

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

# Collaborations

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

## Reports

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

## Events

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

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

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

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



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

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

# Our Research

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

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

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

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

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



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

## January 2025 | The Nutrition Society 2025 Winter Conference

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



## Sugar

### March.

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

# Salt

## September.

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

## November.

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

## May.

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

## March.

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

## January.

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

# Policy

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

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

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

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

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

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

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

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

Read our [manifesto](#).



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

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

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

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



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

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

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

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





# Consultation Responses

## May 2024.

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

## September 2024.

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

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

## October 2024.

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

## October 2024.

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

## February 2025.

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

## March 2025.

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

## March 2025.

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

## Open Letters

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



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



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



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



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



# Funding Partners

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



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



## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 APRIL 2025**

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#### **Statement of trustees' responsibilities**

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

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

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

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

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

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

.....  
Dr Pauline Swift  
Chair of Trustees

**Date:** .....

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

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

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

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

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

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

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

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

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

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

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

**S Meah, FCCA**

**On behalf of TC Group**

Star House

Star Hill

Rochester

Kent

ME1 1UX

Dated: .....

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

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

FOR THE YEAR ENDED 30 APRIL 2025

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

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

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

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### STATEMENT OF FINANCIAL POSITION

AS AT 30 APRIL 2025

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

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

.....

Dr Pauline Swift

**Chair of Trustees**

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 30 APRIL 2025

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#### 1 Critical accounting estimates and judgements

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

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

#### 2 Accounting policies

##### Charity information

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

##### 2.1 Accounting convention

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

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

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

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

##### 2.2 Going concern

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

##### 2.3 Charitable funds

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

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

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

**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.

## 2 Accounting policies

(Continued)

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

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

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

### 2.5 Financial instruments

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

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

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

#### **Basic financial assets**

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

#### **Basic financial liabilities**

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

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

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

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



## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

#### 2 Accounting policies

(Continued)

##### *Derecognition of financial liabilities*

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

#### 3 Income from charitable activities

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

#### 4 Income from investments

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

#### 5 Donations and legacies

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

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

6 Charitable activities

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

CONSENSUS ACTION ON SALT, SUGAR & HEALTH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

6 Charitable activities

(Continued)

For the year ended 30 April 2024

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

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

#### 7 Support costs allocated to activities

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

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

#### 8 Trustees

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

#### 9 Employees

The average monthly number of employees during the year was:

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

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

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

#### 10 Taxation

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

#### 11 Debtors

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

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

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

#### 13 Analysis of net assets between funds

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

## CONSENSUS ACTION ON SALT, SUGAR & HEALTH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

#### 13 Analysis of net assets between funds

(Continued)

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

#### 14 Unrestricted funds - designated

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

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

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

#### 15 Related party transactions

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