

THE FOOD ETHICS COUNCIL

England & Wales · Charity number 1101885

Details

Status Registered

Legal form Charitable company

Company number [03901671](#)

Registered 2004-02-03

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

Contact

Address Impact Hub London Euston
1 Triton Square
London
NW1 3DX

Phone 03330124147

Email info@foodethicscouncil.org

Website www.foodethicscouncil.org

Activities

Objects: 1) TO PROMOTE EDUCATION FOR THE PUBLIC BENEFIT IN ISSUES OF ETHICS, ECONOMIC AND SOCIAL STUDIES, POLITICS, SCIENCE AND PUBLIC POLICY, AS THEY RELATE TO FOOD AND AGRICULTURE.2) TO PROMOTE FOR THE PUBLIC BENEFIT RESEARCH IN ANY OF THE ABOVE FIELDS OF EDUCATION AND TO PUBLISH THE USEFUL RESULTS OF THAT RESEARCH

Activities: The Food Ethics Council brings people to the table to think deeply about, and to navigate ways through, critical ethical challenges in the food system. It does a mix of convening, research and advocacy across a range of food and farming issues, from GM crops to food poverty.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£118,042	£132,522	-	-
2023-12-31	£152,569	£164,959	-	-
2022-12-31	£149,532	£130,963	-	-
2021-12-31	£149,532	£130,963	-	-
2020-12-31	£160,526	£120,779	-	-

Trustees

Name	Role	Appointed
Elta Smith	Chair	2024-01-17
Albert Tucker		2022-05-04
Chloe Donovan		2020-04-21
Dr Julian Baggini		2021-10-14
Dr Pam Davis		2025-06-17
Mx Lucy Aphramor		2025-10-16
Ralph Early		2018-10-10

THE FOOD ETHICS COUNCIL

England & Wales - Charity number 1101885

Accounts

REGISTERED COMPANY NUMBER: 03901671 (England and Wales)
REGISTERED CHARITY NUMBER: 1101885

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
FOOD ETHICS COUNCIL
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

About the Food Ethics Council

The Food Ethics Council believes that we can have a better, fairer food system: where everyone eats well and hunger is a distant memory; where farmers and food producers make a decent living, animals are treated humanely, and the environment is respected.

Who we are

We are a registered charity and our work is not for profit. We are not affiliated to any political party or religious organisation. Our Council members are appointed as individuals. They bring a broad range of expertise to our work, from academic research through to practical knowledge of food, farming, business and policy. Our members lead our work in a voluntary capacity and our staff supports them through research, analysis and advocacy.

What we do

We work as an independent think-and-do tank, whose purpose is to bring ethics to the centre of food systems. We bring expertise together - providing the ethical tools and space for honest, thoughtful and nuanced dialogue. We challenge 'business as usual' and support stakeholders to consider the wider impacts of our food systems. Fundamentally, we work to promote considered, long-term solutions to real-world food systems problems, and we strive to provide a safe space for those in the food and farming sector wanting to be part of this shift. In this, we help to create an enabling environment, overcome barriers and design fairer ways in which food systems, their component parts and food businesses can operate. This is all in line with our mission: to accelerate the shift to fair and resilient food systems which respect people, animals and the planet.

Our Objects

1. To promote education for the public benefit in issues of ethics, economic and social studies, politics, science and public policy, as they relate to food and agriculture.
2. To promote for the public benefit research in any of the above fields of education and to publish the useful results of that research.

What we work on

Our work addresses ethical concerns in food and farming, encompassing environmental care (including climate and biodiversity crises), animal welfare, social justice, health and nutrition, and the development of socially equitable food systems. Our work is UK-focussed, but situated within a global ethical framework.

How we are funded

The Food Ethics Council is funded by a mixture of grant funding, selective consultancy, Business Forum membership and individual donations. The directors only accept funds that will not compromise the charity's independence.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the paragraphs above, and those in the section 'Achievement and Performance', convey in detail the benefits that the Charity provides to the public.

FOOD ETHICS COUNCIL**REPORT OF THE TRUSTEES**
FOR THE YEAR ENDED 31 DECEMBER 2024**ACHIEVEMENTS AND PERFORMANCE****Overview of the year**

2024 saw food and agriculture rise further up political and public agendas, in a rapidly changing world. With growing challenges and polarisation, taking an ethical approach is more important than ever. In a resource-constrained environment, we have been creative and agile, and sought new income sources. Our first match-funded crowdfunding campaign with the Big Green Give provided funds to explore the important theme of the right to food. We are opening ourselves up for much more collaboration in future. We appreciate both longstanding and new funders who support vital food and farming work. We want the sector to thrive and we commit to playing our part in the collective mission of encouraging more resources into it. This is why the Food Issues Census we are coordinating is crucial.

Below we have captured highlights from our work in 2024.

Right to Food

In 2024, we started exploring the right to food in earnest. As mentioned above, we tried a new way of fundraising this year by crowdfunding with the Big Green Give, receiving match funding from Ennismore Foundation, who recognised the necessity of unlocking the right to food as a tool for change. Working with academics such as Jasber Singh (CAWR) and Sinead Furey (Ulster University), we dug deep to try to understand the right to food, in all its complexity and simplicity. Hosting online gatherings with our Council and key stakeholders, we debated concepts such as universality and progressive realisation, to try and open up the space for understanding how the right to food can be a powerful lever for change. We concluded the year with a webinar with Nourish Scotland titled What Do We Mean When We Talk About a Right to Food, since featured on the NI Human Rights Festival website, and an article on our website titled Visualising the Right to Food: The Many Pieces of the Puzzle. We are encouraged to see the right to food featuring more prominently in political discussions in 2024 and in early 2025.

Food Issues Census 2024-25

Those in civil society organisations will know how important it is to have better collective insights into the sector's activities and collaboration. Funders too need a clearer understanding of the civil society ecosystem and key funding gaps. This is why we established the Food Issues Census. After conducting this process twice several years ago, we decided it was time to initiate it again, and we asked civil society organisations to share their priorities with funders. We designed the process to be inclusive and participative, incorporating listening workshops, an Inclusion Fund for those who might otherwise be unable to join, and partnerships with organisations across all four home nations to help with outreach. We developed and launched the survey in 2024, and shared the results in late spring 2025. While the Food Issues Census alone will not solve all the challenges that civil society organisations are facing, it does provide valuable insights to help the sector. This work is kindly funded by A Team Foundation, Ennismore Foundation, Esmée Fairbairn Foundation, Farming the Future, and Treebeard Trust. Together, we are striving towards creating a more collaborative, dynamic, and impactful sector.

The power of writing, including via our Council members

In a fast-paced, Tik Tok, Chat GPT world, some may think the age of writing is over. We disagree. We realise communications often needs to be multi-channel and punchy, but sometimes writing as a medium can be the most powerful way to communicate. Some of our most engaging and thought-provoking communications were blogs and articles from our Council members.

Radical dietitian and Council member Lucy Aphramor wrote a thought-provoking article about reframing nutrition, beyond the healthy/ unhealthy binary: "...I can imagine a different world where encountering nutrition (or a newly named alternative) resources leaves us feeling witnessed, encouraged, and meaningfully informed. A world where instead of being conditioned into individualism and zero-sum thinking to achieve personal health we are conditioned to respect Life and think through right relationship, as we serve... collective non/human flourishing."

Christina Adane, campaigner, editor, cultural creator and Council member, powerfully argued that to make healthy food sexy, we need to go where the young people are: "In order for youth and junk food to no longer be synonymous, we must disrupt this demand and redirect it to ethical food businesses, and help create alternative frameworks for youth culture through nutritious food. By doing this, we not only debunk the narrative that fast food is inherent to youth culture, but we show that healthy food isn't just for the upper echelons of society: it's for everyone."

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2024**

Food systems researcher & consultant Elta Smith, Trustee and Council member, wrote on the importance of establishing a right to food in law, arguing for a 'beyond charity' approach: "This isn't about individual choices, a failure of individual responsibility, or the need for charitable generosity. It's about system failure and collective responsibility. And it's why we need a more fundamental shift in approaching food security and a right to food." Elta went on to highlight the role Food Ethics Council is playing in this space: "I've previously highlighted how fragmented governance often leads to disconnected policy solutions. Through my involvement with the Food Ethics Council, I've seen how a right to food offers an opportunity to break this pattern."

Deepening our place-based relationships

Since the pandemic, the staff team has become more dispersed across the UK, shifted from a core staff team mainly in London often working together in a shared space, to having team members in Belfast, Edinburgh, Guildford, Wales and London working remotely. There have been many benefits of this, most notably the value of being able to explore ethical approaches at more local and regional levels. Deputy Director Beth Bell co-chairs the Belfast Food Partnership, working closely with Belfast City Council, Brink! and other partners to collaboratively build a more equitable food system in Belfast. This means we can bring all our networks, learning and opportunities to Belfast, but also that our broader food system interventions across the UK are richer and more insightful as they are grounded in the reality of a specific place.

The journey of allyship

In 2024, we teamed up with Blueprint Architects, part of Platform London. Initially we were stuck in the mindset of allyship and partnership needing to yield immediate results, events and outputs - given the scale and urgency of problems of racial injustice and oppression. But we soon realised that it is better to go slower and build relationships in a spirit of mutual support and learning, than to churn out a 'toolkit' or a report and risk it being, or being perceived as, a tick box exercise.

The partnership has changed our organisational thinking profoundly. We always prided ourselves on being respectful. But through the partnership, we are always learning - the importance of respecting people's time, paying for people's time, respecting cultures, traditions and history. We are deepening our understanding of racial justice and anti-oppression work through ongoing partnership and reflection. We are also changing how we think about 'impact', the importance of relationships and how we might better capture our impacts going forward.

Taking an ethical approach

We all need to carve out time and space to reflect on what the key issues within our food systems actually are. This includes: gathering a fuller picture of who and what is impacted, understanding the root causes of these issues, engaging and bringing together diverse people, to share their understandings & experiences, reflecting on the systems, power dynamics and knowledge hierarchies at play. These in turn help changemakers create solutions that are fairer and better balanced for all involved. This is what we mean by 'taking an ethical approach'. Deepening our collective understanding of the current system will move us beyond narrow thinking and quick fixes - and build capacity for transformational change.

Enabling fair, ethical business

Our Business Forum is a community of changemakers in food and farming businesses. Through a mix of in-person dinner meetings and online workshops, members come together to discuss latest challenges, exchange ideas and best practice, and support one another to make bold, positive changes. Our Business Forums provide a unique opportunity to engage businesses with some of the most pressing moral issues in food and farming, and we use our unique position as convenors and facilitators to share insights gained from our project work with business executives, to enable system-wide change.

In 2024, we held four in-person Business Forum dinner meetings and four online meetings. These covered a diverse range of relevant topics including:

- Modern slavery
- Profit
- Planet-friendly diets
- Boosting food security, ethically

FOOD ETHICS COUNCIL**REPORT OF THE TRUSTEES**
FOR THE YEAR ENDED 31 DECEMBER 2024

We publish non-attributed write-ups from discussions, to allow others to benefit from these insights. We have an exciting programme for 2025, with a mix of in-person dinner events and online meetings, with our Business Forum members helping set the agenda.

Throughout 2024, our Executive Director Dan Crossley continued to write a regular monthly column for The Grocer, a leading food sector magazine. This platform provides an excellent opportunity to engage a wider range of business leaders. We also offered opportunities for selected other writers, whose voices are less often heard, to contribute articles. Dan writes articles that aim to both challenge and inspire food businesses.

Thank you to all those that have supported us

We would like to thank everyone that has been part of our collective mission this year. We particularly want to thank our funders this year. These include Joseph Rowntree Charitable Trust, Esmée Fairbairn Foundation, A Team Foundation, Farming the Future, Ennismore Foundation, Treebeard Trust, sankalpa and JAM Today, as well as Business Forum members and those that kindly made individual donations to support our work. We also want to thank the staff team, Council members and all those that have interacted with us in 2024 to help us deliver the wide-ranging impacts that we have.

FINANCIAL REVIEW**Financial position**

Total incoming resources for the year amounted to £118,042, £56,717 restricted and £61,325 unrestricted, (2023: £152,569, £48,249 restricted and £104,320 unrestricted) and total expenditure amounted to £132,522, £31,184 restricted and £101,338 unrestricted (2023: £164,959, £91,945 restricted and £73,014 unrestricted). The total net outgoing resources for the year amounted to £14,480 (2023: outgoing: £12,390). Net incoming resources of £25,533, (2023: outgoings of £43,696) were used on restricted projects which now total £25,533 (2023: £nil.) There is a net deficit for the year of £40,013 (2023: net surplus £31,306) on unrestricted general reserves which now stand at £3,430 (2023: £43,443).

Reserves policy

The Food Ethics Council's reserves policy is that the unrestricted reserve level should normally be equal to four to six months of the anticipated expenditure from unrestricted funds for the following year. Unrestricted reserves at the end of 2024 did not fall within the terms of the policy. However, we kept this under close scrutiny, with the strong likelihood of additional funds being received in early 2025. We are working with the staff team to further strengthen our longer-term financial security. The Food Ethics Council recognises that it may be appropriate to allow the reserve to fluctuate as a result of short-term cash inflows and outflows.

Risk Review

The Trustees have concluded their own review of the major risks to which the charity is exposed and systems have been established to manage those risks. Significant external risks to funding have led to the development of a strategic plan, which will allow for the continued diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2024**

FUTURE PLANS

Looking ahead

Our three strategic themes are: 1. Identifying levers to create a fair food system for all (e.g. right to food) 2. Challenging business as usual - dismantling harmful practices and outdated systems 3. Allying with and empowering changemakers to build a just food system. Through food, we can address key environmental and social concerns. The prevailing status quo and vested interests are strong. We at the Food Ethics Council are one small organisation in the vibrant ecosystem of civil society organisations. However, we remain determined to transform food and farming. That does not mean rushing. We firmly believe taking the time to put ethics at the centre of food systems is vital if we want them to be fairer for people, planet and animals.

Looking ahead, we will work with others to create ripple effects in our food systems: that build on the positive energy already there, that get to root causes, that bring diverse people and perspectives together and that tackle power head on. Some ripples go far and some become powerful waves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status

The organisation is a charitable company limited by guarantee, incorporated on 4 January 2000 and registered as a charity on 3 February 2004.

The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. Under those articles, one-third of the Trustees (those who have been longest in office since their last appointment) must retire from office at the Annual General Meeting.

The Members have guaranteed to contribute a maximum of £10 each in the event of the company being wound up.

Charity constitution

The Food Ethics Council was established in 1998. The company was previously called the Independent Council for Ethical Standards in Food and Agriculture Limited. The company name was changed to the Food Ethics Council by special resolution at a meeting on 4 November 2003. By special resolution at the same meeting the Memorandum and Articles of Association were amended.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Membership

The council consists of up to twenty members at any time, including scientists, philosophers, farmers and civil society leaders. The members elect trustees (directors) who are responsible for managing the charity. These are listed below. We have operated a rotating Chair model since 2016, whereby a different trustee takes over the role of Chair for a defined period on a rotating basis. This proved successful in involving trustees even more deeply in our work, so we have continued this in 2024 and into 2025. At the end of 2024, there were 17 Council members:

Christina Adane: Campaigner, Editor, Cultural Curator

Lucy Aphramor: Dietitian

Dr Jason Archie-Acheampong: Sustainable Sourcing Lead (Cocoa & coffee), Fairtrade Foundation

Dr Julian Baggini: Freelance writer/ philosopher

Chloe Donovan, Founder, Hundred River Farm CIC and Managing Director of Natural Building Systems

Dr Nigel Dower, Honorary Senior Lecturer in Philosophy, University of Aberdeen

Ralph Early: Independent Food Scientist and Food Ethicist

Steph Ellis: Public Health Practitioner, NHS Wales

Prof Moya Kneafsey: Research Centre Director, Centre for Agroecology, Water & Resilience (CAWR), Coventry University

Patrick Mulvany: Agriculturalist; Director, Kamayoq; Hon. Research Fellow, CAWR, Coventry University

Ian Pigott OBE: Regenerative farmer

Pete Ritchie: Director of Nourish Scotland

Dr Alexandra Sexton: Assistant Professor in Human Geography at Durham University

Elta Smith: Independent researcher, writer and consultant (Incoming Chair 2025-26)

Albert Tucker: Independent consultant, advisor and social entrepreneur (Chair 2024-25)

Patti Whaley: Retired, Non-Executive Director

Deirdre (Dee) Woods: Food & Farming Actionist, Food Justice Policy Coordinator

Organisational structure

The charity is run by the Board comprising the Trustees who delegate the day to day running to the Executive Director, Dan Crossley.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03901671 (England and Wales)

Registered Charity number

1101885

Registered office

Impact Hub London Euston

1 Triton Square

London

NW1 3DX

Trustees

Ms P Whaley (resigned 17/6/2025)

R Early

Dr N Dower (resigned 17/6/2025)

Ms C Donovan

Dr J Baggini

Mr A Tucker

Ms E Smith (appointed 17/1/2024)

Dr P Davis (appointed 17/6/2025)

Company Secretary

Mr D Crossley

FOOD ETHICS COUNCIL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner
Dr Shona F Wardrop C.A.
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers
Triodos Bank
Deanery Road
Bristol
BS1 5AS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Food Ethics Council for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

18 September 2025

Approved by order of the board of trustees on and signed on its behalf by:


.....
Ms E Smith - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FOOD ETHICS COUNCIL**

Independent examiner's report to the trustees of Food Ethics Council ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

Shona Wardrop

Dr Shona F Wardrop C.A.

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 18 September 2025
Date:

FOOD ETHICS COUNCIL**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,744	-	6,744	50,824
Charitable activities	4				
Subscriptions and other primary purpose trading		24,846	50	24,896	21,006
Charitable Grant		19,535	56,667	76,202	80,499
Charitable activities		10,000	-	10,000	-
Investment income	3	200	-	200	240
Total		<u>61,325</u>	<u>56,717</u>	<u>118,042</u>	<u>152,569</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		<u>101,338</u>	<u>31,184</u>	<u>132,522</u>	<u>164,959</u>
NET INCOME/(EXPENDITURE)		(40,013)	25,533	(14,480)	(12,390)
RECONCILIATION OF FUNDS					
Total funds brought forward		43,443	-	43,443	55,833
TOTAL FUNDS CARRIED FORWARD		<u><u>3,430</u></u>	<u><u>25,533</u></u>	<u><u>28,963</u></u>	<u><u>43,443</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

FOOD ETHICS COUNCIL (REGISTERED NUMBER: 03901671)

BALANCE SHEET
31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	11	5,971	-	5,971	14,311
Cash at bank		1,530	25,533	27,063	34,636
		<u>7,501</u>	<u>25,533</u>	<u>33,034</u>	<u>48,947</u>
CREDITORS					
Amounts falling due within one year	12	(4,071)	-	(4,071)	(5,504)
		<u>3,430</u>	<u>25,533</u>	<u>28,963</u>	<u>43,443</u>
NET CURRENT ASSETS					
		<u>3,430</u>	<u>25,533</u>	<u>28,963</u>	<u>43,443</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>3,430</u>	<u>25,533</u>	<u>28,963</u>	<u>43,443</u>
NET ASSETS					
		<u>3,430</u>	<u>25,533</u>	<u>28,963</u>	<u>43,443</u>
FUNDS					
	13				
Unrestricted funds:					
General fund				3,430	43,443
Restricted funds				25,533	-
TOTAL FUNDS				<u>28,963</u>	<u>43,443</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

- The trustees acknowledge their responsibilities for
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
 - (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 September 2025 and were signed on its behalf by:



.....
Ms E Smith - Trustee

The notes form part of these financial statements

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS**
FOR THE YEAR ENDED 31 DECEMBER 2024**1. ACCOUNTING POLICIES****Accounting basis and standards**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

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, and on that basis the charity is considered to be a going concern.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Funds

Unrestricted Funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed assets

Recognition and measurement

Fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated on a straight line method. Depreciation is provided to write down the cost less estimated residual values of tangible fixed assets over their estimated lives at annual rates of:

Fixtures, Fittings and Equipment 25% per annum

FOOD ETHICS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES - continued

Fixed assets

The company capitalises fixed assets with a value in excess of £500.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value 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 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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Financial Assets

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Financial Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	6,744	50,824
	<u> </u>	<u> </u>

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 DECEMBER 2024**3. INVESTMENT INCOME**

	2024	2023
	£	£
Interest receivable - trading	200	240
	<u>200</u>	<u>240</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Grants		
Joseph Rowntree Charitable Trust	11,667	33,249
A Team Foundation	10,000	-
AW60	-	750
Esmee Fairbairn Foundation	10,000	5,000
JAM Today	10,000	15,000
Polden Puckham Charitable Foundation	-	10,000
Oursankalpa CIC	13,125	16,500
Farming the Future	10,000	-
Ennismore Foundation	5,000	-
Treebeard Trust	10,000	-
Ennismore Foundation, via The Big Give Trust	4,410	-
Meditor Trust	<u>2,000</u>	<u>-</u>
	<u>86,202</u>	<u>80,499</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Charitable activities	<u>132,522</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	109,116	138,791
Other Costs	4,497	5,366
Activity Costs	12,967	11,437
Premises Costs	4,538	7,709
Accountancy	1,404	1,656
	<u>132,522</u>	<u>164,959</u>

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 DECEMBER 2024**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Independent Examiner's fee	1,404	1,356

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

Travel and subsistence costs amounting to £368 (2023: £362) were reimbursed to 3 Trustees (2023: 3 Trustees)

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	102,708	128,808
Social security costs	3,974	6,496
Other pension costs	2,434	3,487
	<u>109,116</u>	<u>138,791</u>

The Average Number of Employees on a Full Time Equivalent basis is 3 (2023: 3)

The average monthly number of employees during the year was as follows:

	2024	2023
Total	<u>4</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

Key Management (being Trustees and Executive Director) emoluments (comprising gross salary, employers' national insurance and employers' pension) amounted to £46,389 (2023: £48,498)

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	50,824	-	50,824
Charitable activities			
Subscriptions and other primary purpose trading	21,006	-	21,006
Charitable Grant	32,250	48,249	80,499
Investment income	<u>240</u>	<u>-</u>	<u>240</u>
Total	<u>104,320</u>	<u>48,249</u>	<u>152,569</u>

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 DECEMBER 2024**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Charitable activities	73,014	91,945	164,959
NET INCOME/(EXPENDITURE)	31,306	(43,696)	(12,390)
RECONCILIATION OF FUNDS			
Total funds brought forward	12,137	43,696	55,833
TOTAL FUNDS CARRIED FORWARD	43,443	-	43,443

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	4,534	12,150
Prepayments and accrued income	1,437	-
Prepayments	-	2,161
	5,971	14,311

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	1,955	3,244
Accruals and deferred income	2,116	2,260
	4,071	5,504

13. MOVEMENT IN FUNDS

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	43,443	(40,013)	3,430
Restricted funds			
Food Issues Census 2024-25	-	25,533	25,533
TOTAL FUNDS	43,443	(14,480)	28,963

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31 DECEMBER 2024**13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	61,325	(101,338)	(40,013)
Restricted funds			
Food Issues Census 2024-25	45,000	(19,467)	25,533
JRCT Making Food Citizenship the Norm	11,717	(11,717)	-
	<u>56,717</u>	<u>(31,184)</u>	<u>25,533</u>
TOTAL FUNDS	<u><u>118,042</u></u>	<u><u>(132,522)</u></u>	<u><u>(14,480)</u></u>

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	12,137	31,306	43,443
Restricted funds			
Esmee Fairbairn Foundation	43,643	(43,643)	-
JRCT Making Food Citizenship the Norm	53	(53)	-
	<u>43,696</u>	<u>(43,696)</u>	<u>-</u>
TOTAL FUNDS	<u><u>55,833</u></u>	<u><u>(12,390)</u></u>	<u><u>43,443</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,320	(73,014)	31,306
Restricted funds			
Polden Puckham Charitable Foundation	10,000	(10,000)	-
Esmee Fairbairn Foundation	5,000	(48,643)	(43,643)
JRCT Making Food Citizenship the Norm	33,249	(33,302)	(53)
	<u>48,249</u>	<u>(91,945)</u>	<u>(43,696)</u>
TOTAL FUNDS	<u><u>152,569</u></u>	<u><u>(164,959)</u></u>	<u><u>(12,390)</u></u>

FOOD ETHICS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

13. MOVEMENT IN FUNDS - continued

2024 - restricted grants

Food Issues Census 2024-25 is work to understand civil society capacity on food and farming in the UK. It is funded by Farming the Future, A Team Foundation, Esmée Fairbairn Foundation, Ennismore Foundation and Treebeard Trust.

JRCT - Making Food Citizenship the Norm grant supports work to accelerate the growth of the food citizenship movement to replace the dominant consumer mindset; and to nurture a space that builds community food resilience in the UK, allowing people/ communities to thrive.

2023- restricted grants

Polden Puckham Charitable Foundation is supporting our successful Food Policy on Trial series, putting important contentious food-related policy issues 'in the dock' at a critical time.

Esmée Fairbairn Foundation grant is to help us initiate a farmer-led transition to fairer, more ethical dairy systems.

JRCT - Making Food Citizenship the Norm grant supports work to accelerate the growth of the food citizenship movement to replace the dominant consumer mindset; and to nurture a space that builds community food resilience in the UK, allowing people/ communities to thrive.

14. RELATED PARTY DISCLOSURES

During the previous year, the wife of the Executive Director made a donation of £40,000.

FOOD ETHICS COUNCIL
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FOR THE YEAR ENDED 31 DECEMBER 2024

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THE FOOD ETHICS COUNCIL

England & Wales - Charity number 1101885

Accounts

REGISTERED COMPANY NUMBER: 03901671 (England and Wales)
REGISTERED CHARITY NUMBER: 1101885

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
FOOD ETHICS COUNCIL
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

FOOD ETHICS COUNCIL

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FOR THE YEAR ENDED 31ST DECEMBER 2023

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FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

About the Food Ethics Council

The Food Ethics Council believes that we can have a better, fairer food system: where everyone eats well and hunger is a distant memory; where farmers and food producers make a decent living, animals are treated humanely, and the environment is respected.

Who we are

We are a registered charity and our work is not for profit. We are not affiliated to any political party or religious organisation. Our Council members are appointed as individuals. They bring a broad range of expertise to our work, from academic research through to practical knowledge of food, farming, business and policy. Our members lead our work in a voluntary capacity and our staff supports them through research, analysis and advocacy.

What we do

We work as an independent think-and-do tank, whose purpose is to bring ethics to the centre of food systems. We bring expertise together - providing the ethical tools and space for honest, thoughtful and nuanced dialogue. We challenge 'business as usual' and support stakeholders to consider the wider impacts of our food systems. Fundamentally, we work to promote considered, long-term solutions to real-world food systems problems, and we strive to provide a safe space for those in the food and farming sector wanting to be part of this shift. In this, we help to create an enabling environment, overcome barriers and design fairer ways in which food systems, their component parts and food businesses can operate. This is all in line with our mission: to accelerate the shift to fair and resilient food systems which respect people, animals and the planet.

Our Objects

1. To promote education for the public benefit in issues of ethics, economic and social studies, politics, science and public policy, as they relate to food and agriculture.
2. To promote for the public benefit research in any of the above fields of education and to publish the useful results of that research.

What we work on

Our work spans ethical concerns in food and farming, from care for the environment (including the climate and biodiversity crises) and animal welfare to social justice, from health & nutrition to socially equitable food systems. Our work is UK-focussed, but situated within a global ethical framework.

How we are funded

The Food Ethics Council is funded by a mixture of grant funding, selective consultancy, Business Forum membership and individual donations. The directors only accept funds that will not compromise the charity's independence.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

OBJECTIVES AND ACTIVITIES

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the paragraphs above, and those in the section 'Achievement and Performance', convey in detail the benefits that the Charity provides to the public.

ACHIEVEMENT AND PERFORMANCE

Overview of the year

The year 2023 marked 25 years since the organisation's inception. 25 years of facilitating a shift to fairer food systems that respect people, animals and the planet. We celebrated by doing what we do best - by convening and listening. In June we gathered at OmVed Gardens, a food project and green hub in North London, to celebrate and reimagine a fairer food system together. We invited friends old and new, funders, collaborators, allies, project participants and Business Forum members. We held a panel discussion with three inspiring women aged 25 and under to understand their priorities for a fairer food system. It was incredible to weave together three very different perspectives, from right across the supply chain, and to be both challenged and uplifted by the power of youth.

2023 saw food and agriculture rise higher up political and public agendas. We continued our deep dive into dairy, a complex microcosm that illustrates issues within the broader food system, with workshops held both online and in person, from the buzzing halls of the Oxford Real Farming Conference to the canteens of Yeo Valley in Somerset. Our dairy work took place against a backdrop of raising alarm bells for fairness within supply chains - we spoke out against loss leaders, power imbalances and abusive contracts, and advocated for a robust Code of Conduct. As the narrative and practice of 'public money for public goods' has grown, increasing emphasis has been put on public procurement as a powerful agent of change. We held an innovative and well-attended Food Policy on Trial, with speakers including NFU President Minette Batters. We explored: 'Should 80% of publicly procured food be sourced from the UK?'

With public concern over unfairness within the food system ramping up, including anger over corporate profiteering during a cost-of-living crisis and food environments that threaten public health, we heard increasingly that the public do care. We participated in the Food, Farming and Countryside Commission's groundbreaking National Conversation on Food and continued to cultivate the food citizenship movement. We focused on holding space for people and organisations to explore what food citizenship could mean to their work, and throughout 2023, our work on food citizenship became embedded across all of our - and many others' - work, with a growing number of organisations and projects shifting from 'consumer' to 'citizen' language.

Below we have captured highlights from our work in 2023.

We are supporting dairy farmers to transition to fairer, more ethical dairy systems

In our Dairy Project we have worked with dairy farmers and other stakeholders to identify opportunities for enabling fairer and more ethical dairy systems. 2023 saw a continuation of significant changes at both a global and national level, impacting the dairy sector and wider society. Increasing uncertainty about the future structure and viability of the UK's food landscape has reaffirmed our need to align the priorities of the Dairy Project with the farming community.

We hosted a workshop at Oxford Real Farming Conference to explore how to step off the dairy treadmill. Three inspiring farmers joined to share their experiences. Participants - a mix of farmers, policy makers, conservationists, vets and academics - shared concerns and hopes for dairy. We ran three online Innovation Workshops, which provided a space for farmers to collectively uncover the root causes of issues within dairy and identify levers for change. A key issue identified by farmers was the need for contract regulation to tackle power imbalances in the value chain, and improve clarity on pricing, exclusivity and notice periods. We coordinated an open joint letter, gathering signatories from across the sector to urge Defra to publish a thorough, properly enforced dairy Code of Conduct. This was covered in several publications including Farmers Weekly, and The Grocer.

In June we held a Business Forum meeting at Yeo Valley Organic Ltd in Somerset, to share farmers' insights with, and gather knowledge from, milk buyers, processors, and retailers - in recognition that these groups hold significant power. Together, we explored changes that processors and retailers are making - and need to make - to support fairer, more ethical dairy. The team was mobile in 2023, represented at events from Dumfries to Crewkerne. We collected stories of change, via a series of case studies, which included inspiring examples from across the UK, such as the Roaming Dairy Ltd at the Kingsclere Estate.

Our final report focused on five key asks:

- End the sale of milk as a loss-leading product
- Raise the standards in processed dairy products
- Create secure, fair and flexible contracts
- Pass premiums on the shelf down to farmers
- Create a regional relief labour milking pool

These sorts of systemic changes require everyone to work together, so we recommended actions for retailers, landowners, processors, food services, financial services, policy makers, and the education sector, as well as farmers and farming unions.

Cultivating the food citizenship movement: Holding space, growing roots

Throughout 2023, our work on food citizenship shifted from being a standalone project, towards becoming embedded across all of our - and many others' - work. It has been brilliant to witness a growing number of organisations and projects shift from 'consumer' to 'citizen' language and adopt a food citizenship framework.

Food citizenship is about connecting people with their power in the food system. We understand that people are more than what they consume, and that shifting how we think about people (and ourselves) is a critical first step for building fairer, more resilient food systems. This year we focused on holding space for people and organisations to explore what food citizenship could mean to their work, trialling monthly online drop-ins for people to come together and learn how to meaningfully involve people in the food system, share questions, concerns, hopes and ideas. These were attended by people from across academia, community organising and emergency food provision. Food Citizenship Socials took place in Belfast, London, Coventry and Manchester. We also launched a series of Food Citizen Stories - in-depth interviews with people, businesses and organisations that are working to engage and empower people in the food system.

In September we launched some food citizenship work designed specifically for those working in foodservice. This emerged from the recognition that foodservice organisations work directly with members of the public, yet tend to receive little attention in efforts to improve social responsibility and sustainability in the food system. We held an online event, where Carolyn Ball, Director for Delivery of Net Zero at Compass Group, and Arthur Potts Dawson, chef and innovator, shared insights, with the aim of empowering foodservice leaders to meaningfully involve people as citizens, and encouraging collaboration with other like-minded organisations toward collective goals.

Our work on food citizenship took place against a backdrop of growing noise over the importance of citizen engagement and participation. Big business and government use narratives of 'consumer demand' to justify ecologically and socially damaging practices, or to justify inaction against these. But what do people really think, when given the space to connect, reflect, and share ideas? In 2023, the Food Farming and Countryside Commission launched the pilot phase of the National Conversation on Food to explore what people really want from food. As meaningful participation is close to our hearts, we played an advisory role to the public engagement specialists. Our Executive Director also got involved on-the-ground as a 'roving expert' at the pilot public dialogue sessions in Cambridgeshire, reflecting that there was 'appetite for transformative change among the public'. Citizens clearly want food to be fairer, healthier, and greener - and they overwhelmingly back government intervention to make this happen. In 2024, the Food Conversation is being rolled out across all four nations of the UK, and we're delighted that our Executive Director is chairing the Advisory Group for this important initiative.

Enabling fair, ethical business

Our Business Forum is a community of changemakers in food and farming businesses. Through a mix of in-person dinner meetings and online workshops, members come together to discuss latest challenges, exchange ideas and best practice, and support one another to make bold, positive changes. Our Business Forums provide a unique opportunity to engage businesses with some of the most pressing moral issues in food and farming, and we use our unique position as convenors and facilitators to share insights gained from our project work with business executives, to enable system-wide change.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2023**

In 2023, we held five in-person Business Forum dinner meetings and four online meetings. These covered a diverse range of relevant topics including:

- Sound the consumer alarm: What difference for food brands if there were no longer 'consumers', only food citizens?
- Common sense regulation: What kind of regulations should food & farming businesses demand for fairer food systems?
- From greenwash to greenhush: When should and shouldn't food businesses make environmental and health claims?
- The ethics of self-sufficiency: Should UK food and farming sectors support a target for greater self-sufficiency?
- Dairy demands: Shaping collective asks for a fairer dairy sector.

We publish non-attributed write-ups from discussions, to allow others to benefit from these insights. We have an exciting programme for 2024, with a mix of in-person dinner events and online meetings, with our Business Forum members helping set the agenda.

Throughout 2023, our Executive Director Dan Crossley continued to write a regular monthly column for The Grocer, a leading food sector magazine. This platform provides an excellent opportunity to engage a wider range of business leaders. Dan writes articles that aim to both challenge and inspire food businesses.

Decolonising our food system

In 2023, we were approached by Feedback Global to engage in an anti-racism fellowship programme which seeks to build structural change in the progressive food and farming sector, by centring BPOC voices and leadership. Through fostering new cross sector partnerships between environmental and social justice organisations, the fellowship programme aims to create opportunities for dialogue and action between partners, as well as help develop young BPOC talent to move the sector closer to a renewed antiracist vision of a regenerative food system. We partnered with the Blueprint Architects Group, a BPOC food justice collective in Tower Hamlets and in December 2023 our brilliant Fellow, Sumayyah, was recruited. Already we have begun to explore allyship, community building and the dismantling of oppressive structures within the food system. This collaboration is part of our ongoing commitment to understanding the colonialist foundations of our current food system, centring and resourcing marginalised voices, and working toward building a socially just, decolonial and reparative food system.

We are challenging policy to be fairer for all

Our work in 2023 continued to promote fair, inclusive and bold policymaking. We take pride in our connections and knowledge of the UK policy landscape and continue to publish practical, timely and well-evidenced responses to key policy announcements. With a General Election on the horizon, we used our 25th birthday event to co-design five key principles for fair policymaking. Our workshop sought to establish a clear and simple approach to policymaking, addressing fundamental questions. Ideas were shared, discussed, interrogated and refined into five key principles, emphasising that policy should: be informed by those affected, address root causes - not symptoms, prioritise public good over private interest, use a rights-based framework, and be cross-departmental.

We continue to be involved in joint advocacy and respond to key relevant government consultations. We also continue to run our Food Policy on Trial series, where we critically explore bold policy ideas with the help of expert witnesses, a 'jury' of members of the Food Ethics Council and a wider audience. We believe in a fair policymaking process - including meaningful engagement of people as food citizens where appropriate. We will continue to promote fair and inclusive policymaking, and to explore bold policy solutions in 2024.

We are bringing our food ethics insights to bear

We are nourishing a space for changemakers via our #FoodTalks series, in partnership with others and we continue to promote tools and resources to enable 'in the round' decision-making and to address injustices in food and farming. Through speaking platforms, in the media, in blogs, on social media and in meetings and workshops, we continue to push for a food system that is fair and resilient for people, planet and animals - with ethics at its centre.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2023**

Keeping our eyes on...

Alongside our larger, ongoing projects and collaborations, we remained responsive and engaged in a number of other ethical topics, including gene editing and food security. Our Executive Director chaired a thought-provoking and highly attended webinar: 'Opening the Door to Gene Editing in the UK: Farm Animals, Pets and Wild Nature', organised by Beyond GM. Food security was a hot topic throughout 2023, with many pointing to the public purse as a powerful agent of change in this area. We brought back our innovative Food Policy on Trial event in November, to critically explore the radical policy idea: Should there be a target for 80% of publicly procured food to be sourced from the UK? The target was intentionally challenging and raised a number of important questions. Speakers included Minette Batters, then President of the NFU, and Tim Radcliffe, Net Zero Food Programme Manager, NHS England. The full report, summarising expert evidence and the response of our panel of jurors, can be found on our website.

Thank you to all those that have supported us

We would like to thank everyone that has been part of our collective mission this year. We particularly want to thank our funders for being so supportive in challenging times. These include Joseph Rowntree Charitable Trust, Esmée Fairbairn Foundation, Polden Puckham Charitable Foundation, sankalpa and JAM Today. We also want to thank the staff team, Council members and all those that have interacted with us in 2023 to help us deliver the wide-ranging impacts that we have.

FINANCIAL REVIEW

Financial position

Total incoming resources for the year amounted to £152,569, £48,249 restricted and £104,320 unrestricted, (2022: £121,298, £71,667 restricted and £49,631 unrestricted) and total expenditure amounted to £164,959, £91,945 restricted and £73,014 unrestricted (2022: £136,524, £77,101 restricted and £59,423 unrestricted). The total net outgoing resources for the year amounted to £12,390 (2022: outgoing: £15,226). Net outgoings of £43,696, (2022: £5,434) were used on restricted projects which now total £nil (2022: £43,696) There is a net surplus for the year of £31,306 (2022: net deficit £9,792) on unrestricted general reserves which now stand at £43,443 (2022: £12,137).

Reserves policy

The Food Ethics Council's reserves policy is that the unrestricted reserve level should normally be equal to four to six months of the anticipated expenditure from unrestricted funds for the following year. Unrestricted reserves at the end of 2023 did not fall within the terms of the policy. However, we kept this under close scrutiny, with the strong likelihood of additional funds being received in early 2024. We are working with the staff team to further strengthen our longer-term financial security. The Food Ethics Council recognises that it may be appropriate to allow the reserve to fluctuate as a result of short-term cash inflows and outflows.

Risk Review

The Trustees have concluded their own review of the major risks to which the charity is exposed and systems have been established to manage those risks. Significant external risks to funding have led to the development of a strategic plan, which will allow for the continued diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2023**

FUTURE PLANS

Looking ahead

In 2024, together we can shape a brighter food future for all. We want to help unleash the potential for fair food systems to flourish. We cannot address critical questions alone and we seek participation, partnership and support from others working for fair, ecologically sound, nutritious, humane food systems and others using food as the entry point to address big societal and environmental challenges.

Whether you are using and sharing our resources, engaging in events, joining our networks or supporting us financially, our ability to build more just, resilient and joyful food futures relies on collaboration. If we work together, we can collectively flourish.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status

The organisation is a charitable company limited by guarantee, incorporated on 4 January 2000 and registered as a charity on 3 February 2004.

The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. Under those articles, one-third of the Trustees (those who have been longest in office since their last appointment) must retire from office at the Annual General Meeting.

The Members have guaranteed to contribute a maximum of £10 each in the event of the company being wound up.

Charity constitution

The Food Ethics Council was established in 1998. The company was previously called the Independent Council for Ethical Standards in Food and Agriculture Limited. The company name was changed to the Food Ethics Council by special resolution at a meeting on 4 November 2003. By special resolution at the same meeting the Memorandum and Articles of Association were amended.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Membership

The council consists of up to twenty members at any time, including scientists, philosophers, farmers and civil society leaders. The members elect trustees (directors) who are responsible for managing the charity. These are listed on page 8. We have operated a rotating Chair model since 2016, whereby a different trustee takes over the role of Chair for a defined period on a rotating basis. This proved successful in involving trustees even more deeply in our work, so we have continued this in 2023 and into 2024. We did an open recruitment in late 2022, with six new Council members joining during 2023. At the end of 2023, there were 17 Council members:

Christina Adane: Campaigner

Lucy Aphramor: Associate Professor, Gender, Power and Right to Food

Dr Jason Archie-Acheampong: Entrepreneur and Programmes Manager

Dr Julian Baggini: Freelance writer/ philosopher (Chair 2023)

Chloe Donovan, Founder, Hundred River Farm CIC

Dr Nigel Dower, Honorary Senior Lecturer in Philosophy, University of Aberdeen

Ralph Early: Independent Food Scientist and Food Ethicist (Chair 2022)

Steph Ellis: Food Strategy Lead for Cheshire West Voluntary Action

Professor Moya Kneafsey: Research Centre Director, the Centre for Agroecology, Water & Resilience, Coventry University

Patrick Mulvany: Agriculturalist; Director, Kamayoq; Hon. Research Fellow, Centre for Agroecology, Water and Resilience (CAWR), Coventry University

Ian Pigott OBE: Regenerative farmer

Pete Ritchie: Director of Nourish Scotland; organic farmer

Dr Alexandra Sexton: Leverhulme Early Career Research Fellow, Department of Geography, the University of Sheffield

Elta Smith: Independent researcher, writer and consultant

Albert Tucker: Independent consultant, advisor and social entrepreneur (Chair 2024)

Patti Whaley: Retired, Non-Executive Director

Deirdre (Dee) Woods: Co-founder Granville Community Kitchen; member GLA London Food Board

Four Council members resigned during the year:

Jon Alexander: Founder of the New Citizenship Project

Professor Elizabeth Dowler: Emeritus Professor of Food and Social Policy, University of Warwick

Ruth Layton: Founder and Director, Sankalpa

Joanna Lewis: Chief Executive, Wiltshire Wildlife Trust

Organisational structure

The charity is run by the Board comprising the Trustees who delegate the day to day running to the Executive Director, Dan Crossley.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03901671 (England and Wales)

Registered Charity number

1101885

Registered office

Kings Cross Hub
34b York Way
London
N1 9AB

Trustees

Ms P Whaley
R Early
Dr N Dower
Ms C Donovan
Dr J Baggini
Mr A Tucker
Ms E Smith (appointed 17/1/2024)

Company Secretary

Mr D Crossley

Independent Examiner

Dr Shona F Wardrop C.A.
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Food Ethics Council for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 19th September 2024 and signed on its behalf by:

Mr A Tucker - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FOOD ETHICS COUNCIL**

Independent examiner's report to the trustees of Food Ethics Council ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

Dr Shona F Wardrop C.A.

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 25th September 2024

FOOD ETHICS COUNCIL**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	50,824	-	50,824	-
Charitable activities					
Subscriptions and other primary purpose trading	4	21,006	-	21,006	18,493
Charitable Grant		32,250	48,249	80,499	102,767
Investment income	3	<u>240</u>	<u>-</u>	<u>240</u>	<u>38</u>
Total		<u>104,320</u>	<u>48,249</u>	<u>152,569</u>	<u>121,298</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities	5	<u>73,014</u>	<u>91,945</u>	<u>164,959</u>	<u>136,524</u>
NET INCOME/(EXPENDITURE)		31,306	(43,696)	(12,390)	(15,226)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>12,137</u>	<u>43,696</u>	<u>55,833</u>	<u>71,059</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>43,443</u></u>	<u><u>-</u></u>	<u><u>43,443</u></u>	<u><u>55,833</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

FOOD ETHICS COUNCIL (REGISTERED NUMBER: 03901671)**BALANCE SHEET**
31ST DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	11	14,311	-	14,311	5,396
Cash at bank		<u>34,636</u>	<u>-</u>	<u>34,636</u>	<u>55,721</u>
		48,947	-	48,947	61,117
CREDITORS					
Amounts falling due within one year	12	(5,504)	-	(5,504)	(5,284)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>43,443</u>	<u>-</u>	<u>43,443</u>	<u>55,833</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,443</u>	<u>-</u>	<u>43,443</u>	<u>55,833</u>
NET ASSETS		<u>43,443</u>	<u>-</u>	<u>43,443</u>	<u>55,833</u>
FUNDS	13				
Unrestricted funds:					
General fund				43,443	12,137
Restricted funds				<u>-</u>	<u>43,696</u>
TOTAL FUNDS				<u>43,443</u>	<u>55,833</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BALANCE SHEET - continued
31ST DECEMBER 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19th September 2024 and were signed on its behalf by:

Mr A Tucker - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting basis and standards

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the entity, and are rounded to the nearest £1.

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, and on that basis the charity is considered to be a going concern.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Funds

Unrestricted Funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed assets

Recognition and measurement

Fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

1. ACCOUNTING POLICIES - continued

Fixed assets

Depreciation is calculated on a straight line method. Depreciation is provided to write down the cost less estimated residual values of tangible fixed assets over their estimated lives at annual rates of:

Fixtures, Fittings and Equipment 25% per annum

The company capitalises fixed assets with a value in excess of £500.

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying value 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 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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

There are no estimates and assumptions that are considered to have a significant risk of causing a material adjustments to the financial statements in a future period.

Financial instruments

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and are subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest method.

Financial Assets

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Financial Liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST DECEMBER 2023**2. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	<u>50,824</u>	<u>-</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable - trading	<u>240</u>	<u>38</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Grants		
Joseph Rowntree Charitable Trust	33,249	11,767
Arnold Clark Community Fund	-	1,000
AW60	750	-
Esmee Fairbairn Foundation	5,000	50,000
JAM Today	15,000	15,000
Polden Puckham Charitable Foundation	10,000	10,000
Oursankalpa CIC	16,500	15,000
	<u>80,499</u>	<u>102,767</u>

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST DECEMBER 2023**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6) £
Charitable activities	<u>164,959</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	138,791	112,793
Recruitment	-	1,134
Other Costs	5,366	4,399
Activity Costs	11,437	8,885
Premises Costs	7,709	7,693
Accountancy	<u>1,656</u>	<u>1,620</u>
	<u>164,959</u>	<u>136,524</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Independent Examiner's fee	<u>1,356</u>	<u>1,320</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

Travel and subsistence costs amounting to £362 (2022: £285) were reimbursed to 3 Trustees (2022: 3 Trustees)

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST DECEMBER 2023**9. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	128,808	106,010
Social security costs	6,496	4,390
Other pension costs	<u>3,487</u>	<u>2,393</u>
	<u>138,791</u>	<u>112,793</u>

The Average Number of Employees on a Full Time Equivalent basis is 3 (2022: 3.)

The average monthly number of employees during the year was as follows:

	2023	2022
	<u>5</u>	<u>5</u>
Total		

No employees received emoluments in excess of £60,000.

Key Management (being Trustees and Executive Director) emoluments (comprising gross salary, employers' national insurance and employers' pension) amounted to £48,498 (2022: £44,554)

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Subscriptions and other primary purpose trading	18,493	-	18,493
Charitable Grant	31,100	71,667	102,767
Investment income	<u>38</u>	<u>-</u>	<u>38</u>
Total	<u>49,631</u>	<u>71,667</u>	<u>121,298</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>59,423</u>	<u>77,101</u>	<u>136,524</u>
NET INCOME/(EXPENDITURE)	(9,792)	(5,434)	(15,226)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>21,929</u>	<u>49,130</u>	<u>71,059</u>
TOTAL FUNDS CARRIED FORWARD	<u>12,137</u>	<u>43,696</u>	<u>55,833</u>

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST DECEMBER 2023**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	<u>14,311</u>	<u>5,396</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	3,244	3,046
Accruals and deferred income	<u>2,260</u>	<u>2,238</u>
	<u>5,504</u>	<u>5,284</u>

13. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	12,137	31,306	43,443
Restricted funds			
Esmee Fairbairn Foundation	43,643	(43,643)	-
JRCT Making Food Citizenship the Norm	<u>53</u>	<u>(53)</u>	<u>-</u>
	<u>43,696</u>	<u>(43,696)</u>	<u>-</u>
TOTAL FUNDS	<u>55,833</u>	<u>(12,390)</u>	<u>43,443</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	104,320	(73,014)	31,306
Restricted funds			
Polden Puckham Charitable Foundation	10,000	(10,000)	-
Esmee Fairbairn Foundation	5,000	(48,643)	(43,643)
JRCT Making Food Citizenship the Norm	<u>33,249</u>	<u>(33,302)</u>	<u>(53)</u>
	<u>48,249</u>	<u>(91,945)</u>	<u>(43,696)</u>
TOTAL FUNDS	<u>152,569</u>	<u>(164,959)</u>	<u>(12,390)</u>

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST DECEMBER 2023**13. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	19,495	(7,358)	12,137
JRCT Unleashing Food Citizenship	<u>2,434</u>	<u>(2,434)</u>	<u>-</u>
	21,929	(9,792)	12,137
Restricted funds			
The A Team Foundation	6,473	(6,473)	-
Esmee Fairbairn Foundation	42,657	986	43,643
JRCT Making Food Citizenship the Norm	<u>-</u>	<u>53</u>	<u>53</u>
	<u>49,130</u>	<u>(5,434)</u>	<u>43,696</u>
TOTAL FUNDS	<u><u>71,059</u></u>	<u><u>(15,226)</u></u>	<u><u>55,833</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,531	(56,889)	(7,358)
JRCT Unleashing Food Citizenship	<u>100</u>	<u>(2,534)</u>	<u>(2,434)</u>
	49,631	(59,423)	(9,792)
Restricted funds			
Polden Puckham Charitable Foundation	10,000	(10,000)	-
The A Team Foundation	-	(6,473)	(6,473)
Esmee Fairbairn Foundation	50,000	(49,014)	986
JRCT Making Food Citizenship the Norm	<u>11,667</u>	<u>(11,614)</u>	<u>53</u>
	<u>71,667</u>	<u>(77,101)</u>	<u>(5,434)</u>
TOTAL FUNDS	<u><u>121,298</u></u>	<u><u>(136,524)</u></u>	<u><u>(15,226)</u></u>

2023- restricted grants

Polden Puckham Charitable Foundation is supporting our successful Food Policy on Trial series, putting important contentious food-related policy issues 'in the dock' at a critical time.

Esmée Fairbairn Foundation grant is to help us initiate a farmer-led transition to fairer, more ethical dairy systems.

13. MOVEMENT IN FUNDS - continued

JRCT - Making Food Citizenship the Norm grant supports work to accelerate the growth of the food citizenship movement to replace the dominant consumer mindset; and to nurture a space that builds community food resilience in the UK, allowing people/ communities to thrive.

2022 - restricted grants

Polden Puckham Charitable Foundation is supporting our successful Food Policy on Trial series, putting important contentious food-related policy issues 'in the dock' at a critical time

The A Team Foundation grant was for work to reframe poverty using food citizenship and to establish what community food organisations can do to build community food resilience.

Esmée Fairbairn Foundation grant is to help us initiate a farmer-led transition to fairer, more ethical dairy systems.

JRCT - Making Food Citizenship the Norm grant supports work to accelerate the growth of the food citizenship movement to replace the dominant consumer mindset; and to nurture a space that builds community food resilience in the UK, allowing people/ communities to thrive.

14. RELATED PARTY DISCLOSURES

During the year, the wife of the Executive Director made a donation of £40,000.

THE FOOD ETHICS COUNCIL

England & Wales - Charity number 1101885

Accounts

REGISTERED COMPANY NUMBER: 03901671 (England and Wales)
REGISTERED CHARITY NUMBER: 1101885

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
FOOD ETHICS COUNCIL
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

FOOD ETHICS COUNCIL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

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Statement of Financial Activities	11
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Notes to the Financial Statements	14 to 21

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

About the Food Ethics Council

The Food Ethics Council believes that we can have a better, fairer food system: where everyone eats well and hunger is a distant memory; where farmers and food producers make a decent living, animals are treated humanely, and the environment is respected.

Who we are

We are a registered charity and our work is not for profit. We are not affiliated to any political party or religious organisation. Our Council members are appointed as individuals. They bring a broad range of expertise to our work, from academic research through to practical knowledge of food, farming, business and policy. Our members lead our work in a voluntary capacity and our staff supports them through research, analysis and advocacy.

What we do

We work as an independent think-and-do tank, whose purpose is to bring ethics to the centre of food systems. We bring expertise together - providing the ethical tools and space for honest, thoughtful and nuanced dialogue. We challenge 'business as usual' and support stakeholders to consider the wider impacts of our food systems. Fundamentally, we work to promote considered, long-term solutions to real-world food systems problems, and we strive to provide a safe space for those in the food and farming sector wanting to be part of this shift. In this, we help to create an enabling environment, overcome barriers and design fairer ways in which food systems, their component parts and food businesses can operate. This is all in line with our mission: to accelerate the shift to fair and resilient food systems which respect people, animals and the planet.

Our Objects

1. To promote education for the public benefit in issues of ethics, economic and social studies, politics, science and public policy, as they relate to food and agriculture.
2. To promote for the public benefit research in any of the above fields of education and to publish the useful results of that research.

What we work on

Our work spans ethical concerns in food and farming, from care for the environment (including the climate and biodiversity crises) and animal welfare to social justice, from health & nutrition to socially equitable food systems. Our work is UK-focussed, but situated within a global ethical framework.

How we are funded

The Food Ethics Council is funded by a mixture of grant funding, selective consultancy, Business Forum membership and individual donations. The directors only accept funds that will not compromise the charity's independence.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

OBJECTIVES AND ACTIVITIES

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the paragraphs above, and those in the section 'Achievement and Performance', convey in detail the benefits that the Charity provides to the public.

ACHIEVEMENT AND PERFORMANCE

Overview of the year

2022 was a year of significant challenges, yet we have more reasons for hope than ever before. Although it was a turbulent and difficult year, we were deeply motivated by the creativity, energy and expertise of the organisation's staff team, partners, Council and allies.

We saw the country emerge from intermittent lockdowns, only to be plunged into a cost-of-living crisis. We experienced numerous shifts in the policy landscape with significant milestones for food and farming, including the long-awaited publication of the Government Food Strategy and the introduction of the Sustainable Farming Incentive and Landscape Recovery schemes. Food and farming were thrown into the global spotlight at COP27 in Sharm El-Sheikh and was woven through conversations at COP15, the UN Biodiversity Conference in Montreal.

Our work in 2022 was energising and diverse. We continued to weave the threads of our ongoing projects, as well as respond with agility and nuance to some of the pressing and unexpected challenges that arose. We made a splash in the media and raised significant awareness around the unethical milk contracts that lock dairy farmers into unsustainable practices, and continued to nurture relationships with both farmers and buyers to support a transition toward more ethical dairy systems. We published our guide to Community Food Resilience, the result of two years of co-designing a strategy out of household food insecurity, which culminated in a well-attended, thought-provoking event which sent ripples across individuals and organisations working on food and hunger. We also saw numerous shifts across civil society, academia and business from 'consumer' to 'citizen' approaches through our work in cultivating the food citizenship movement.

Below we have captured highlights from our work in 2022.

We are supporting dairy farmers to transition to fairer, more ethical dairy systems

The Dairy Project launched in 2021 to work with dairy farmers and other stakeholders across the sector to identify opportunities for enabling fairer and more ethical dairy systems. The year 2022 saw significant changes at both a global and national level, impacting both the dairy sector and wider society. Increasing uncertainty about the future structure and viability of the UK's food landscape has reaffirmed our need to consistently touch base and sense check the priorities of the Dairy Project with the farming community. Despite more imminent concerns and ethical tensions around the rising cost of living, we have identified that persistent problems, particularly the physical and mental health of farmers, undesirable working conditions and inequitable rewards (including relationships and contracts with milk buyers), and the need to attract new entrants to the sector remain vital areas of focus for the project going forward.

In 2021, the project held open discussions with farmers to hear their general thoughts and concerns with the dairy sector and wider food and farming. 2022 has seen us continue this dialogue with farmers but the conversation has been more targeted. We have focused on building relationships across the dairy value chain, consolidating and sense checking farmer priorities, and sharpening our project focus to ensure optimum impact in 2023. Moving forward, our focus will be on finding practical solutions and overcoming barriers for fairer and more ethical dairy, with a particular focus on people at the heart of dairy.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2022**

We are building community food resilience

Following a two-year programme hosted by the Food Ethics Council to co-develop long-term strategies to lead out of household food insecurity in the UK, we launched our guide to Community Food Resilience in 2022. This work was all about exploring how we can shift away from current emergency food aid models, and instead orient community food organisations towards approaches that build long term community food resilience. The guide includes insights, tools and case studies which aim to stimulate alternative ways of thinking about food and poverty. The food citizenship framework is foundational to this work, in providing the tools we need to imagine and create a fairer food system for all.

In March 2022, we hosted an online event with 150 participants from across the UK to explore how we can build community food resilience, and empower communities to tackle hunger, hardship and injustice with dignity, and ultimately build community. We heard insights from those who have been doing it on-the-ground and explored what work is still to be done to make things better now and in the future. We commissioned artist Ali Spaul to do a visual capture of the event, which was widely shared on social media.

Following the launch of the work, we continued to engage with and support organisations at the sharp end of the inequality crisis. We spoke at the Cambridge City Council Food Poverty Beyond the Pandemic conference in May. We are a member of the Hunger and Hardship Steering Group which exists to share thinking, knowledge and experience from academics and the UK not-for-profit sector, linking with government and the food industry in order to deliver the actions and recommendations needed to end hunger, hardship and injustice in the UK. We have also worked with the Food, Farming and Countryside Commission's Beyond the Food Bank collaboration as well as wider advocacy and pragmatic work in relation to community food resilience.

We are cultivating the food citizenship movement

Food citizenship explores the idea that we are not just consumers at the end of the food chain, but participants in the food system as a whole - that we can engage beyond our pockets to create nourishing, thriving food communities.

Since 2016 we have been working to nourish the food citizen world. Food citizenship is the antidote to passive consumerism, connecting people with their power in the food system.

Throughout 2022, our work to strengthen the food citizenship movement gained significant momentum, providing the foundation to our work on building community food resilience, supporting and strengthening the work of key partners and stakeholders such as Food for Life, Sustainable Food Places and Sustain, and reaching out to develop new links and networks including work with Social Farms and Gardens NI, Stir to Action and Ulster University.

Delivery of workshops, keynote talks and presentations exploring, amplifying and operationalising food citizenship was planned with particular interest in places and spaces that may not have encountered the food citizen mindset, whilst also bolstering and supporting organisations already on the road to a food citizen world. We also convened informal spaces for people to pause, reflect, empathise and consider whether and how the principles of food citizenship can help unlock challenges in their own work. At the beginning of the year we created a unique food citizenship twitter account @ukfoodcitizens to amplify and engage with food citizen organisations and initiatives on social media, which now has over 500 followers.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2022**

We are encouraging fairer business practice

In our Business Forum, we bring together peers from across the sector and expert speakers in a safe and friendly space. We encourage frank sharing of insights and opinions, which gives executives the confidence to take positive action toward running fairer, more ethical food businesses. In 2022, we held four in-person Business Forum dinner meetings and two online meetings. These were on a diverse range of relevant topics including enabling dairy farmers to transition to more ethical dairy; navigating the cost-of-living crunch in ways that are fair for people, animals and planet; reacting to the UK Government's White Paper response to the National Food Strategy; reimagining future food supply chains to be more resilient; examining the role of carbon farming; plus the final part of our 'food, charity and the Boardroom' in partnership with the University of Sheffield. We publish non-attributed write-ups from discussions, to allow others to benefit from these insights. We have an exciting programme for 2023, with a mix of in-person dinner events and online meetings, with our Business Forum members helping set the agenda.

Our Business Forums provide a unique opportunity to engage businesses with some of the most pressing moral issues in food and farming, and we use our unique position as convenors and facilitators to share insights gained from our project work with business executives, to enable system-wide change. For example, in March 2022 we shared early farmers' insights from our Dairy Project with Business Forum members and in 2023 we will be running a Business Forum meeting on Food Citizenship. In 2023 we will work to bring new members into our Business Forum. We will also be hosting our 100th Business Forum in 2023 and will use this opportunity to further raise the profile of our Business Forum community.

In 2022, our Executive Director, Dan Crossley, continued to write a regular monthly column for The Grocer, a leading food sector magazine, which has given the organisation a good platform to be able to engage a much wider range of business leaders. The articles, providing challenge and ideas on different ethical food issues, have been well received to date.

We are challenging policy to be fairer for all

Our work in 2022 continued to promote a fair, inclusive and bold policymaking environment. We take pride in our connections and knowledge of the UK policy landscape and continue to publish practical, timely and well-evidenced responses to key policy announcements. Both our Executive Director and our Council responded to the Government Food Strategy in 2022, stating that the strategy is not only piecemeal and weak, but also unethical. This response gained over 5,000 impressions when shared on Twitter.

We continue to be involved in joint advocacy and respond to key relevant government consultations. We also continue to run our innovative Food Policy on Trial series, where we critically explore bold policy ideas with the help of expert witnesses, a 'jury' of members of the Food Ethics Council and a wider audience.

In 2022, our Executive Director Dan Crossley was part of Defra's Consumer Stakeholder Group; the FSA Consumer Stakeholder Forum; and the Hunger and Hardship Steering Group. The Food Ethics Council is a member of Eating Better, an observer of Sustain, part of CLEAR alliance and a part of Sustain's Food Learning Forum, amongst others.

We believe in a fair policymaking process - including meaningful engagement of people as food citizens where appropriate. We will continue to promote fair and inclusive policymaking, and to explore bold policy solutions in 2023.

We are bringing our food ethics insights to bear

We are nourishing a space for changemakers via our #FoodTalks series, in partnership with others and we continue to promote tools and resources to enable 'in the round' decision-making and to address injustices in food and farming. Through speaking platforms, in the media, in blogs, on social media and in meetings and workshops, we continue to push for a food system that is fair and resilient for people, planet and animals - with ethics at its centre.

Thank you to all those that have supported us

We would like to thank everyone that has been part of our collective mission this year. We particularly want to thank our funders for being so supportive in challenging times. These include Joseph Rowntree Charitable Trust, Esmée Fairbairn Foundation, A Team Foundation, Polden Puckham Charitable Foundation, sankalpa, JAM Today and Arnold Clark Community Fund. We also want to thank the staff team, Council members and all those that have interacted with us in 2022 to help us deliver the wide-ranging impacts that we have.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2022**

FINANCIAL REVIEW

Financial position

Total incoming resources for the year amounted to £121,298, £71,667 restricted and £49,631 unrestricted, (2021: £149,532, £65,000 restricted and £84,532 unrestricted) and total expenditure amounted to £136,524, £77,101 restricted and £59,423 unrestricted (2021: £130,963, £29,139 restricted and £101,824 unrestricted). The total net outgoing resources for the year amounted to £15,226 (2021: incoming: £18,569). Net outgoings of £5,434 (2021: net incomings £35,861) were used on restricted projects which now total £43,696 (2021: £49,130). There is a net deficit for the year for the year of £9,792 (2021: net deficit £17,292) on unrestricted general reserves which now stand at £12,137 (2021: £21,929).

Reserves policy

The Food Ethics Council's reserves policy is that the unrestricted reserve level should normally be equal to four to six months of the anticipated expenditure from unrestricted funds for the following year. Unrestricted reserves at the end of 2022 did not fall within the terms of the policy. However, we kept this under close scrutiny, with the strong likelihood of additional funds being received in early 2023. We are working with the staff team to further strengthen our longer-term financial security. The Food Ethics Council recognises that it may be appropriate to allow the reserve to fluctuate as a result of short-term cash inflows and outflows.

Risk Review

The Trustees have concluded their own review of the major risks to which the charity is exposed and systems have been established to manage those risks. Significant external risks to funding have led to the development of a strategic plan, which will allow for the continued diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Impacts of COVID-19

COVID-19 has had huge impacts across the world, and has increased risks for many charities. We have reviewed the situation regularly at Board meetings. We have taken steps to mitigate the impacts of the pandemic and have demonstrated considerable resilience and adaptability, which have put us in a good position to strengthen our impact, at a time when our work has never been more needed.

FUTURE PLANS

Looking ahead

2023 will be another critical year for food and farming, and we continue to work to facilitate transformative change for people, animals and the planet. In 2023, we will explore how we can keep the pressure on and ensure that progress towards a more ethical, sustainable food system is not lost or degraded in the midst of the crises. We will involve food businesses and brands in responding to the growing movement of people and organisations who want to shape food systems for the better, rather than passively accepting that we are simply consumers at the end of a supply chain. We will ramp up our activity on our Dairy Project, supporting farmers to transition to fairer, more ethical dairy. And we will do much more. We cannot address these questions alone and we seek partnership, participation and support from others working in this space.

Whether you are using and sharing our resources, engaging in events, joining our networks or supporting us financially, our ability to build more just, resilient and joyful food futures relies on collaboration. We are in this together and hope you will join us, particularly in 2023, our 25th anniversary year.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status

The organisation is a charitable company limited by guarantee, incorporated on 4 January 2000 and registered as a charity on 3 February 2004.

The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. Under those articles, one-third of the Trustees (those who have been longest in office since their last appointment) must retire from office at the Annual General Meeting.

The Members have guaranteed to contribute a maximum of £10 each in the event of the company being wound up.

Charity constitution

The Food Ethics Council was established in 1998. The company was previously called the Independent Council for Ethical Standards in Food and Agriculture Limited. The company name was changed to the Food Ethics Council by special resolution at a meeting on 4 November 2003. By special resolution at the same meeting the Memorandum and Articles of Association were amended.

Membership

The council consists of up to twenty members at any time, including scientists, philosophers, farmers and civil society leaders. The members elect trustees (directors) who are responsible for managing the charity. These are listed on page 8. We have operated a rotating Chair model since 2016, whereby a different trustee takes over the role of Chair for a defined period on a rotating basis. This proved successful in involving trustees even more deeply in our work, so we have continued this in 2022 and into 2023. At the end of 2022, there were 15 Council members:

Jon Alexander: Founder of the New Citizenship Project

Dr Julian Baggini: Freelance writer/ philosopher (Chair 2023)

Chloe Donovan, Founder, Hundred River Farm CIC

Dr Nigel Dower, Honorary Senior Lecturer in Philosophy, University of Aberdeen

Professor Elizabeth Dowler: Emeritus Professor of Food and Social Policy, University of Warwick

Ralph Early: Independent Food Scientist and Food Ethicist (Chair 2022)

Professor Moya Kneafsey: Research Centre Director at the Centre for Agroecology, Water and Resilience at Coventry University

Ruth Layton: Founder and Director, Sankalpa

Joanna Lewis: Policy and Strategy Director, Soil Association

Patrick Mulvany: Agriculturalist; Director, Kamayoq; Hon. Research Fellow, Centre for Agroecology, Water and Resilience (CAWR), Coventry University

Pete Ritchie: Director of Nourish Scotland; organic farmer

Dr Alexandra Sexton: Leverhulme Early Career Research Fellow, Department of Geography, the University of Sheffield

Albert Tucker: Independent consultant, advisor and social entrepreneur

Patti Whaley: Retired, Non-Executive Director

Deirdre (Dee) Woods: Co-founder Granville Community Kitchen; member GLA London Food Board

Two Council members resigned during the year:

David Croft: Global Director, Sustainability, Environment and Human Rights, Reckitt

Cathryn Higgs: Head of Food Policy at the Co-operative Food

Organisational structure

The charity is run by the Board comprising the Trustees who delegate the day to day running to the Principal Officer, Dan Crossley.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03901671 (England and Wales)

Registered Charity number

1101885

Registered office

Kings Cross Hub
34b York Way
London
N1 9AB

Trustees

Ms R Layton (resigned 5/5/2022)
Ms J Lewis (resigned 6/10/2022)
Ms P Whaley
R Early
Dr N Dower
Ms C Donovan
Dr J Baggini
Mr A Tucker (appointed 4/5/2022)

Company Secretary

Mr D Crossley

Independent Examiner

P J Thacker FCA DChA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Food Ethics Council for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 25th April 2023 and signed on its behalf by:


.....
Dr J Baggini - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FOOD ETHICS COUNCIL**

Independent examiner's report to the trustees of Food Ethics Council ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.



P J Thacker FCA DChA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date:  2023

FOOD ETHICS COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Subscriptions and other primary purpose trading		18,493	-	18,493	32,443
Charitable Grant		31,100	71,667	102,767	117,050
Investment income	2	<u>38</u>	<u>-</u>	<u>38</u>	<u>39</u>
Total		<u>49,631</u>	<u>71,667</u>	<u>121,298</u>	<u>149,532</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		<u>59,423</u>	<u>77,101</u>	<u>136,524</u>	<u>130,963</u>
NET INCOME/(EXPENDITURE)		(9,792)	(5,434)	(15,226)	18,569
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>21,929</u>	<u>49,130</u>	<u>71,059</u>	<u>52,490</u>
TOTAL FUNDS CARRIED FORWARD		<u>12,137</u>	<u>43,696</u>	<u>55,833</u>	<u>71,059</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

FOOD ETHICS COUNCIL (REGISTERED NUMBER: 03901671)**BALANCE SHEET**
31ST DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	11	5,396	-	5,396	2,956
Cash at bank		<u>12,025</u>	<u>43,696</u>	<u>55,721</u>	<u>73,420</u>
		17,421	43,696	61,117	76,376
CREDITORS					
Amounts falling due within one year	12	(5,284)	-	(5,284)	(5,317)
		<u>12,137</u>	<u>43,696</u>	<u>55,833</u>	<u>71,059</u>
NET CURRENT ASSETS					
		<u>12,137</u>	<u>43,696</u>	<u>55,833</u>	<u>71,059</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>12,137</u>	<u>43,696</u>	<u>55,833</u>	<u>71,059</u>
NET ASSETS					
		<u>12,137</u>	<u>43,696</u>	<u>55,833</u>	<u>71,059</u>
FUNDS	13				
Unrestricted funds:					
General fund				12,137	19,495
JRCT Unleashing Food Citizenship				-	<u>2,434</u>
				<u>12,137</u>	<u>21,929</u>
Restricted funds				<u>43,696</u>	<u>49,130</u>
TOTAL FUNDS				<u>55,833</u>	<u>71,059</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BALANCE SHEET - continued
31ST DECEMBER 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25th April 2023
and were signed on its behalf by:


.....
Dr J Baggini - Trustee

The notes form part of these financial statements

FOOD ETHICS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES

Accounting basis and standards

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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, including taking into account any potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Funds

Unrestricted Funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed assets

Recognition and measurement

Fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

FOOD ETHICS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES - continued

Fixed assets

Depreciation is calculated on a straight line method. Depreciation is provided to write down the cost less estimated residual values of tangible fixed assets over their estimated lives at annual rates of:

Fixtures, Fittings and Equipment 25% per annum

The company capitalises fixed assets with a value in excess of £500.

2. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable - trading	<u>38</u>	<u>39</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Grants		
Joseph Rowntree Charitable Trust	11,767	35,000
Arnold Clark Community Fund	1,000	1,000
Charities Aid Foundation	-	550
Esmee Fairbairn Foundation	50,000	50,000
The A Team Foundation	-	15,500
Polden Puckham Charitable Foundation	10,000	-
JAM Today	15,000	-
Oursankalpa CIC	<u>15,000</u>	<u>15,000</u>
	<u>102,767</u>	<u>117,050</u>

FOOD ETHICS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £
Charitable activities	<u>136,524</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	112,793	110,523
Recruitment	1,134	421
Other Costs	4,399	2,815
Activity Costs	8,885	8,907
Premises Costs	7,693	6,746
Accountancy	<u>1,620</u>	<u>1,551</u>
	<u>136,524</u>	<u>130,963</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Independent Examiner's fee	<u>1,320</u>	<u>1,296</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

Travel and subsistence costs amounting to £285 (2021: £148) were reimbursed to 3 Trustees (2021: 2 Trustees)

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022****8. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	106,010	103,923
Social security costs	4,390	4,139
Other pension costs	2,393	2,461
	<u>112,793</u>	<u>110,523</u>

The Average Number of Employees on a Full Time Equivalent basis is 2.9 (2021: 3.0)

The average monthly number of employees during the year was as follows:

	2022	2021
	<u>5</u>	<u>5</u>
Total		

No employees received emoluments in excess of £60,000.

Key Management emoluments amounted to £44,554 (2021: £41,229)

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Subscriptions and other primary purpose trading	32,443	-	32,443
Charitable Grant	52,050	65,000	117,050
Investment income	<u>39</u>	<u>-</u>	<u>39</u>
Total	<u>84,532</u>	<u>65,000</u>	<u>149,532</u>
 EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>101,824</u>	<u>29,139</u>	<u>130,963</u>
 NET INCOME/(EXPENDITURE)	(17,292)	35,861	18,569
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>39,221</u>	<u>13,269</u>	<u>52,490</u>
 TOTAL FUNDS CARRIED FORWARD	<u>21,929</u>	<u>49,130</u>	<u>71,059</u>

FOOD ETHICS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st January 2022	10,910
Disposals	(10,910)
At 31st December 2022	-
DEPRECIATION	
At 1st January 2022	10,910
Eliminated on disposal	(10,910)
At 31st December 2022	-
NET BOOK VALUE	
At 31st December 2022	-
At 31st December 2021	-

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	<u>5,396</u>	<u>2,956</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	3,046	2,561
Accruals and deferred income	<u>2,238</u>	<u>2,756</u>
	<u>5,284</u>	<u>5,317</u>

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST DECEMBER 2022**13. MOVEMENT IN FUNDS**

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	19,495	(7,358)	12,137
JRCT Unleashing Food Citizenship	<u>2,434</u>	<u>(2,434)</u>	<u>-</u>
	21,929	(9,792)	12,137
Restricted funds			
The A Team Foundation	6,473	(6,473)	-
Esmée Fairbairn Foundation	42,657	986	43,643
JRCT Making Food Citizenship the Norm	<u>-</u>	<u>53</u>	<u>53</u>
	<u>49,130</u>	<u>(5,434)</u>	<u>43,696</u>
TOTAL FUNDS	<u>71,059</u>	<u>(15,226)</u>	<u>55,833</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,531	(56,889)	(7,358)
JRCT Unleashing Food Citizenship	<u>100</u>	<u>(2,534)</u>	<u>(2,434)</u>
	49,631	(59,423)	(9,792)
Restricted funds			
Polden Puckham Charitable Foundation	10,000	(10,000)	-
The A Team Foundation	-	(6,473)	(6,473)
Esmée Fairbairn Foundation	50,000	(49,014)	986
JRCT Making Food Citizenship the Norm	<u>11,667</u>	<u>(11,614)</u>	<u>53</u>
	<u>71,667</u>	<u>(77,101)</u>	<u>(5,434)</u>
TOTAL FUNDS	<u>121,298</u>	<u>(136,524)</u>	<u>(15,226)</u>

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST DECEMBER 2022**13. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	38,500	(19,005)	19,495
JRCT Unleashing Food Citizenship	<u>721</u>	<u>1,713</u>	<u>2,434</u>
	39,221	(17,292)	21,929
Restricted funds			
Polden Puckham Charitable Foundation	9,300	(9,300)	-
The A Team Foundation	3,969	2,504	6,473
Esmée Fairbairn Foundation	<u>-</u>	<u>42,657</u>	<u>42,657</u>
	<u>13,269</u>	<u>35,861</u>	<u>49,130</u>
TOTAL FUNDS	<u>52,490</u>	<u>18,569</u>	<u>71,059</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,532	(68,537)	(19,005)
JRCT Unleashing Food Citizenship	<u>35,000</u>	<u>(33,287)</u>	<u>1,713</u>
	84,532	(101,824)	(17,292)
Restricted funds			
Polden Puckham Charitable Foundation	-	(9,300)	(9,300)
The A Team Foundation	15,000	(12,496)	2,504
Esmée Fairbairn Foundation	<u>50,000</u>	<u>(7,343)</u>	<u>42,657</u>
	<u>65,000</u>	<u>(29,139)</u>	<u>35,861</u>
TOTAL FUNDS	<u>149,532</u>	<u>(130,963)</u>	<u>18,569</u>

13. MOVEMENT IN FUNDS - continued

2022 - restricted grants

Polden Puckham Charitable Foundation is supporting our successful Food Policy on Trial series, putting important contentious food-related policy issues 'in the dock' at a critical time.

The A Team Foundation grant was for work to reframe poverty using food citizenship and to establish what community food organisations can do to build community food resilience.

Esmée Fairbairn Foundation grant is to help us initiate a farmer-led transition to fairer, more ethical dairy systems.

JRCT - Making Food Citizenship the Norm grant supports work to accelerate the growth of the food citizenship movement to replace the dominant consumer mindset; and to nurture a space that builds community food resilience in the UK, allowing people/ communities to thrive.

2021 - restricted grants

Polden Puckham Charitable Foundation is supporting our successful Food Policy on Trial series, putting important contentious food-related policy issues 'in the dock' at a critical time

The A Team Foundation grant is for work to reframe poverty using food citizenship and to establish what community food organisations can do to build community food resilience

Esmée Fairbairn Foundation grant is to help us initiate a farmer-led transition to fairer, more ethical dairy systems.

14. RELATED PARTY DISCLOSURES

A grant of £15,000 (2021: £15,000) was received from a CIC of which Ms R Layton, a Trustee of the charity during 2022, is a director.

THE FOOD ETHICS COUNCIL

England & Wales - Charity number 1101885

Accounts

REGISTERED COMPANY NUMBER: 03901671 (England and Wales)
REGISTERED CHARITY NUMBER: 1101885

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
FOOD ETHICS COUNCIL
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

FOOD ETHICS COUNCIL

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

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FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

About the Food Ethics Council

The Food Ethics Council believes that we can have a better, fairer food system: where everyone eats well and global hunger is a distant memory; where farmers and food producers make a decent living, animals are treated humanely, and the environment is respected.

Who we are

We are a registered charity and our work is not for profit. We are not affiliated to any political party or religious organisation. Our Council members are appointed as individuals. They bring a broad range of expertise to our work, from academic research through to practical knowledge of food, farming, business and policy. Our members lead our work in a voluntary capacity and our staff supports them through research, analysis and advocacy.

What we do

We work as an independent think-and-do tank, whose purpose is to bring ethics to the centre of food systems. We bring expertise together - providing the ethical tools and space for honest and meaningful dialogue. We challenge the status quo and accepted ways of thinking. Fundamentally, we work to promote ethical approaches and considered solutions to real-world food systems problems. We strive to provide a safe space for those in the food and farming sector wanting to be part of that shift. In this, we help to create an enabling environment, overcome barriers and design fairer ways in which food systems, their component parts and food businesses can operate. This is all in line with our mission: to accelerate the shift to fair and resilient food systems which respect people, animals and the planet.

Our Objects

1. To promote education for the public benefit in issues of ethics, economic and social studies, politics, science and public policy, as they relate to food and agriculture.
2. To promote for the public benefit research in any of the above fields of education and to publish the useful results of that research.

What we work on

Our work spans ethical concerns in food and farming, from care for the environment (including the climate and biodiversity crises) and animal welfare to social justice, from health & nutrition to socially equitable food systems. Our work is UK-focussed, but within a global ethical framework.

How we are funded

The Food Ethics Council is funded by a mixture of grant funding, selective consultancy, Business Forum membership and individual donations. The directors only accept funds that will not compromise the charity's independence.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

OBJECTIVES AND ACTIVITIES

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the paragraphs above, and those in the section 'Achievement and Performance', convey in detail the benefits that the Charity provides to the public.

ACHIEVEMENT AND PERFORMANCE

Overview of the year

An unstable external environment

2021 was another challenging year, as the pandemic lingered, with deep and lasting impacts for so many, including those working in food and farming. With parts of the world being re-opened, and then sometimes shut down again, it was a year when short-term patience and building longer-term resilience were vital.

Major global gatherings promised a lot and delivered only some progress. At COP26, we saw how one word can make a big difference (a last minute change to the collective agreement to 'phase down' rather than 'phase out' fossil fuel use left many disappointed). Given the food system's impact on global heating and how the climate emergency is already impacting food and farming in so many countries, the fact that food barely featured on the COP26 agenda was a huge missed opportunity.

The 'decade of action' in the 2020s should now be well and truly underway, but it needs an urgent reboot - and national governments must seize opportunities to put food and food ethics at the centre of the agenda in 2022, for example at the UN Biodiversity Conference (COP15) and UN Climate Change Conference 2022 (COP27).

However, working with community food initiatives and networks, dairy farmers, civil society organisations, food businesses and social changemakers, what we've seen consistently in the past year are efforts to identify, bolster and build more resilient food systems. We're heartened to see initiatives that build capacity - particularly those in which food citizens are empowered to shape the food systems they want and need, namely to ensure everyone is fed well and healthily and able to look after one another.

The Food Ethics Council's work in 2021 has been wide-ranging, but has continued to focus on bringing ethics to the centre of food systems, particularly in two key areas: building community (food) resilience and helping dairy farmers transition to fairer, more ethical dairy. Below we have captured highlights from our work in 2021.

We are supporting dairy farmers on the transition to fairer, more ethical dairy

Price pressures on farmers and the climate and nature emergencies have increased the urgency of striving for fairer, more ethical dairy systems. But what would those systems look like? All sorts of groups have ideas about what 'fairer, more ethical' means and what farming should be like. But this three-year project is focusing on farmers themselves. We want to understand from them what, if it were possible, they would like to do differently. What are the changes they'd like to see in the dairy sector, and what do they think they could do to help make necessary changes happen?

The Dairy Project was launched in early 2021 and involves working closely with dairy farmers to identify barriers to the creation of fairer and more ethical dairy systems - and what is needed to overcome them. So far, the response from dairy farmers has been overwhelmingly positive, with farmers wanting and willing to engage with the project. We worked with over 40 farmers this year, organising a first workshop of eight producers at the Groundswell Show in June and a further workshop with 12 producers at the UK Dairy Day show in September. Then we ran a wider supply chain discussion in London with representatives from across industry and society, bringing in dairy producer-representatives from the workshops to test out their ideas for accelerating positive change.

We've developed good relationships with industry media during 2021, with ongoing coverage of the project from Farmers Guardian, Agriland, the Grocer and Dairy Farmer. We've also been pleased to see our dairy producers speaking out at events and on social media about the project and their participation in it.

We are building community food resilience

One of the most urgent and pressing societal problems we face as a nation is inequality and growing hunger, as evidenced by the entrenchment of emergency food aid. Yet giving food without considering the structural reasons why so many people cannot afford food is a never-ending battle. We believe that building community resilience using food is a critical part of the puzzle to end hunger and eradicate poverty. Two years ago, when the Food Ethics Council began this work using food citizenship to explore long-term strategies that can address household food insecurity, none of us could have foreseen the catastrophic impact of the COVID-19 pandemic on people, communities and food systems. Community food organisations were and remain a crucial, core pillar of the response to the pandemic. Their role in feeding, connecting and caring for people was quite simply lifesaving.

Over the last two years, we have worked with community food organisations in Sheffield and national networks to develop a guide to building community food resilience. This guide considers how we can broaden our understanding of poverty beyond the economic dimension alone, to encompass the disempowerment and disconnection experienced by communities across the UK. We can then reframe poverty and broaden the search for solutions to include connecting people, empowering communities and building resilience. We will publish this guide in early 2022.

We are growing the food citizenship movement

When it comes to food, our role as individuals is generally limited to that of the consumer, with our ability to participate in food systems being limited to what we buy and how big our wallet is. However, this story about ourselves and how human agency can shape these food systems is incomplete. Since 2016, the Food Ethics Council has been exploring what an alternative to consumerism could, and indeed already does, look like in the UK food and farming sector. We call this food citizenship.

Enabling, energising and amplifying the movement has been a key focus of 2021. We launched the Food Citizenship Manifesto in spring 2021, which outlines the principles and action we need to create a world where the food sector is vibrant, flourishing and kind to people, animals and the planet.

"It is aspirational and achievable. It requires like-minded people all moving in the same direction. Maybe the time is right with many individuals and families evaluating what really matters. Great leadership from... the Food Ethics Council." (Feedback about the food citizenship manifesto on LinkedIn)

We appointed a Food Citizenship Coordinator, Beth Bell, in September 2021 - to develop knowledge, confidence and ownership of and in food citizenship in diverse organisations and networks across the UK, and to empower the food citizenship movement. It has been heartening to observe the narrative changing, to see organisations explicitly pointing out the problems of a consumerist food system and increasingly harnessing the opportunities that food citizenship affords - from civil society embedding food citizenship in strategies and plans to growing recognition in discussions around policy and trade e.g. being cited in the Trade and Agricultural Commission Final report in March 2021.

We are nurturing a space for business leaders in our Business Forum community

We have continued to provide a safe space for individuals from food and farming businesses to come together and learn from expert speakers and peers. In 2021, we held two in-person Business Forum dinner meetings on fairer dairy and on the UK exchanging lessons about food and farming sustainability with the Netherlands. The remainder of our Business Forum meetings and workshops were held online - on a diverse range of relevant topics including 'Doing net zero well', 'Engaging others in your food philosophy', 'A fair pay food sector' and 'Reflecting on the National Food Strategy'; plus a mini-series on 'food, charity and the Boardroom' in partnership with the University of Sheffield. We are continuing to grow our Business Forum community. We have published non-attributed write-ups from discussions, in order that others can benefit from these insights. We have an exciting programme for 2022, with a mix of in-person dinner events and online meetings, with our Business Forum members helping set the agenda.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2021**

In 2021, our Executive Director, Dan Crossley, has also been given the opportunity to write a regular monthly column for The Grocer, a leading food sector magazine, which has given the organisation a good platform to be able to engage a much wider range of business leaders. The articles, providing challenge and ideas on different ethical food issues, have been well received to date.

We are encouraging a bold and enabling policy environment

We continue to run our innovative Food Policy on Trial series, where we critically explore bold policy ideas with the help of expert witnesses, a 'jury' of members of the Food Ethics Council and a wider audience. In 2021, we put carbon border adjustment taxes in the dock, with the jury finding that the idea of applying such a tax to imported agricultural inputs with large climate and environmental footprints - like fertilisers and animal feed - was promising but applying it to individual food products was flawed. This was picked up in the trade press, for example in Footprint. In a second 'trial', we explored whether food and agricultural companies should pay for past harms, including but not limited to racial injustice (e.g. slavery) and historic climate impacts. This is an important topic we will dive into again in 2022.

We have continued to do advocacy work, including joining with others to urge the UK government to issue a bold response to the National Food Strategy, to enshrine animal sentience in legislation and more. We have responded to consultations and policy announcements, and have worked with a number of alliances and partnerships e.g. Sustain's farming working group, Voluntary & Community Sector Emergencies Partnership's food strand and beyond. In addition, in the early part of 2021, we provided expert input into the design of the public dialogue part of the National Food Strategy. We believe in a fair policymaking process - including meaningful engagement of people as food citizens in the process where appropriate. We will continue to promote fair and inclusive policymaking, and to explore bold policy solutions in 2022.

We are bringing our food ethics insights to bear

We are nourishing a space for changemakers via our #FoodTalks series, in partnership with others and we continue to promote tools and resources to enable 'in the round' decision-making and to address injustices in food and farming. Through speaking platforms, in the media, in blogs, on social media and in meetings and workshops, we continue to push for a food system that is fair and resilient for people, planet and animals - with ethics at its centre.

Thank you to all those that have supported us

We would like to thank everyone that has been part of our collective mission this year. We particularly want to thank our funders for being so supportive in challenging times. These include Joseph Rowntree Charitable Trust, Esmée Fairbairn Foundation, A Team Foundation, Polden Puckham Charitable Foundation and sankalpa. We also want to thank the staff team, Council members and all those that have interacted with us in 2021 to help us deliver the wide-ranging impacts that we have.

A special mention

We want to put on record our sincerest thanks to two longstanding members of the Food Ethics Council who stepped down in late 2021. Helen Browning OBE was Chair and Trustee of the Food Ethics Council for many years and played a critical role in the organisation's work over more than two decades, bringing strategic insights as a farmer and from leadership roles in major civil society organisations. Similarly, Geoff Tansey was a Trustee for many years and involved as a member of the Food Ethics Council for 21 years, bringing expertise in food systems thinking and food policy. We would like to acknowledge their immense contribution to our organisation and to the area of food ethics, sustainable food and farming, and food policy. In addition, we want to express our thanks to Anna Cura, an important member of the staff team, who left in late 2021 after over six years with the organisation, in a number of different roles.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2021**

FINANCIAL REVIEW

Financial position

Total incoming resources for the year amounted to £149,532, £65,000 restricted and £84,532 unrestricted, (2020: £160,526, £42,850 restricted and £117,676 unrestricted) and total expenditure amounted to £130,963, £29,139 restricted and £101,824 unrestricted (2020: £120,779, £35,951 restricted and £84,828 unrestricted). The total net incoming resources for the year amounted to £18,569 (2020: incoming: £39,747). Net incomings of £35,861, (2020: incomings £6,899) were used on restricted projects which now total £49,130 (2020: £13,269). There is a net deficit for the year of £17,292 (2020: net surplus £32,848) on unrestricted general reserves which now stand at £21,929 (2020: £39,221).

Reserves policy

The Food Ethics Council's reserves policy is that the unrestricted reserve level should normally be equal to four to six months of the anticipated expenditure from unrestricted funds for the following year. Unrestricted reserves at the end of 2021 did not fall within the terms of the policy. However, we kept this under close scrutiny, with the strong likelihood of additional funds being received in early 2022. We are working with the staff team to further strengthen our longer-term financial security. The Food Ethics Council recognises that it may be appropriate to allow the reserve to fluctuate as a result of short-term cash inflows and outflows.

Risk Review

The Trustees have concluded their own review of the major risks to which the charity is exposed and systems have been established to manage those risks. Significant external risks to funding have led to the development of a strategic plan, which will allow for the continued diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Impacts of COVID-19

COVID-19 has had huge impacts across the world, and has increased risks for many charities. We have reviewed the situation regularly at Board meetings. We have taken steps to mitigate the impacts of the pandemic and have demonstrated considerable resilience and adaptability, which have put us in a good position to strengthen our impact, at a time when our work has never been more needed.

FUTURE PLANS

Looking ahead

2022 will be another critical year for food and farming, where we must all demand transformative change. There is a clear mandate for change in the food systems, an undeniable urgency to act and a growing consensus on what we need to see more of in our food systems in order to improve them. Through our work, we will bring further clarity on HOW to make a just transition happen. We will use our expertise in systemic strategy, food ethics and framing (i.e. food citizenship) to help identify HOW the transition to fair, resilient, healthy, humane and environmentally sustainable food systems will happen. We will also advocate for better recognition of how transforming food is key to unlocking social and environmental challenges, such as inequality, the climate emergency, obesity, power imbalances and restoring nature.

We will continue to target our work in particular areas, notably working with dairy farmers to help them transition to fairer and more ethical farming; and working with community food organisations to build community (food) resilience and shift away from sticking plaster food bank models. How can we leverage our expertise and reputation to explore with others what is needed for community food resilience? What can we do to ensure that dignity, decency and fairness for all are built into food justice solutions from the ground up? How can we bring racial justice more centrally to our work and our sector? We want to explore these questions and more in 2022 and beyond.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status

The organisation is a charitable company limited by guarantee, incorporated on 4 January 2000 and registered as a charity on 3 February 2004.

The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. Under those articles, one-third of the Trustees (those who have been longest in office since their last appointment) must retire from office at the Annual General Meeting.

The Members have guaranteed to contribute a maximum of £10 each in the event of the company being wound up.

Charity constitution

The Food Ethics Council was established in 1998. The company was previously called the Independent Council for Ethical Standards in Food and Agriculture Limited. The company name was changed to the Food Ethics Council by special resolution at a meeting on 4 November 2003. By special resolution at the same meeting the Memorandum and Articles of Association were amended.

Membership

The council consists of up to twenty members at any time, including scientists, philosophers, farmers and civil society leaders. The members elect trustees (directors) who are responsible for managing the charity. These are listed in page 7. We have operated a rotating Chair model since 2016, whereby a different trustee takes over the role of Chair for a defined period on a rotating basis. This proved successful in involving trustees even more deeply in our work, so we have continued this in 2021 and into 2022. At the end of 2021, there were 17 Council members:

Jon Alexander: Founder of the New Citizenship Project

Dr Julian Baggini: Freelance writer/ philosopher

David Croft: Global Director, Sustainability, Environment and Human Rights, Reckitt

Chloe Donovan, Founder, Hundred River Farm CIC

Dr Nigel Dower, Honorary Senior Lecturer in Philosophy, University of Aberdeen (Chair 2021)

Professor Elizabeth Dowler: Emeritus Professor of Food and Social Policy, University of Warwick

Ralph Early: Independent Food Scientist and Food Ethicist (Chair 2022)

Cathryn Higgs: Head of Food Policy at the Co-operative Food

Professor Moya Kneafsey: Professor of Human Geography, Food and Local Development at the Centre for Agroecology, Water and Resilience at Coventry University

Ruth Layton: Founder and Director, Sankalpa

Joanna Lewis: Policy and Strategy Director, Soil Association

Patrick Mulvany: Agriculturalist; Director, Kamayoq; Hon. Research Fellow, Centre for Agroecology, Water and Resilience (CAWR), Coventry University

Pete Ritchie: Director of Nourish Scotland; organic farmer

Dr Alexandra Sexton: Leverhulme Early Career Research Fellow, Department of Geography, the University of Sheffield

Albert Tucker: Independent consultant, advisor and social entrepreneur

Patti Whaley: Retired, Non-Executive Director

Deirdre (Dee) Woods: Co-founder Granville Community Kitchen; member GLA London Food Board

Two Council members resigned during the year:

Helen Browning OBE: Organic farmer; Chief Executive of the Soil Association

Geoff Tansey: Curator, Food Systems Academy

Organisational structure

The charity is run by the Board comprising the Trustees who delegate the day to day running to the Principal Officer, Dan Crossley.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03901671 (England and Wales)

Registered Charity number

1101885

Registered office

Kings Cross Hub
34b York Way
London
N1 9AB

Trustees

Ms R Layton
Ms J Lewis
Ms P Whaley
Mr R Early
Dr N Dower
Ms C Donovan
Dr J Baggini (appointed 14/10/2021)

Company Secretary

Mr D Crossley

Independent Examiner

P J Thacker FCA DChA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Food Ethics Council for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 4th May 2022 and signed on its behalf by:

R Early - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FOOD ETHICS COUNCIL**

Independent examiner's report to the trustees of Food Ethics Council ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.

P J Thacker FCA DChA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 13th July 2022

FOOD ETHICS COUNCIL**STATEMENT OF FINANCIAL ACTIVITIES**
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	3				
Subscriptions and other primary purpose trading		32,443	-	32,443	27,761
Charitable Grant		52,050	65,000	117,050	132,750
Investment income	2	<u>39</u>	<u>-</u>	<u>39</u>	<u>15</u>
Total		84,532	65,000	149,532	160,526
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		<u>101,824</u>	<u>29,139</u>	<u>130,963</u>	<u>120,779</u>
NET INCOME/(EXPENDITURE)		(17,292)	35,861	18,569	39,747
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>39,221</u>	<u>13,269</u>	<u>52,490</u>	<u>12,743</u>
TOTAL FUNDS CARRIED FORWARD		<u>21,929</u>	<u>49,130</u>	<u>71,059</u>	<u>52,490</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

FOOD ETHICS COUNCIL (REGISTERED NUMBER: 03901671)**BALANCE SHEET**
31ST DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	10	2,956	-	2,956	2,968
Cash at bank		<u>24,290</u>	<u>49,130</u>	<u>73,420</u>	<u>54,083</u>
		27,246	49,130	76,376	57,051
CREDITORS					
Amounts falling due within one year	11	(5,317)	-	(5,317)	(4,561)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>21,929</u>	<u>49,130</u>	<u>71,059</u>	<u>52,490</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		21,929	49,130	71,059	52,490
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		<u>21,929</u>	<u>49,130</u>	<u>71,059</u>	<u>52,490</u>
FUNDS	12				
Unrestricted funds:					
General fund				19,495	38,500
JRCT Unleashing Food Citizenship				<u>2,434</u>	<u>721</u>
				<u>21,929</u>	<u>39,221</u>
Restricted funds				<u>49,130</u>	<u>13,269</u>
TOTAL FUNDS				<u>71,059</u>	<u>52,490</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BALANCE SHEET - continued
31ST DECEMBER 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4th May 2022 and were signed on its behalf by:

R Early - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting basis and standards

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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, including taking into account any potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Funds

Unrestricted Funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated Funds are unrestricted funds of the charity which have been set aside by the Trustees to fund particular future activities.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed assets

Recognition and measurement

Fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST DECEMBER 2021**1. ACCOUNTING POLICIES - continued****Fixed assets**

Depreciation is calculated on a straight line method. Depreciation is provided to write down the cost less estimated residual values of tangible fixed assets over their estimated lives at annual rates of:

Fixtures, Fittings and Equipment 25% per annum

The company capitalises fixed assets with a value in excess of £500.

2. INVESTMENT INCOME

	2021	2020
	£	£
Interest receivable - trading	<u>39</u>	<u>15</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Grants		
Joseph Rowntree Charitable Trust	35,000	39,950
Arnold Clark	1,000	-
Charities Aid Foundation	550	-
Esmée Fairbairn Foundation	50,000	52,800
The A Team Foundation	15,500	15,000
Polden Puckham Charitable Foundation	-	10,000
Oursankalpa CIC	<u>15,000</u>	<u>15,000</u>
	<u>117,050</u>	<u>132,750</u>

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	110,523	100,612
Recruitment	1,630	-
Other Costs	2,815	1,105
Activity Costs	8,907	9,266
Premises Costs	6,746	8,196
Accountancy	<u>342</u>	<u>1,600</u>
	<u>130,963</u>	<u>120,779</u>

FOOD ETHICS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Independent Examiner's fee	<u>1,296</u>	<u>1,272</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

Travel and subsistence costs amounting to £148 (2020: £nil) were reimbursed to 2 Trustees (2020: No Trustees)

7. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	103,923	94,446
Social security costs	4,139	4,084
Other pension costs	<u>2,461</u>	<u>2,082</u>
	<u>110,523</u>	<u>100,612</u>

The Average Number of Employees on a Full Time Equivalent basis is 3.0 (2020: 2.7)

The average monthly number of employees during the year was as follows:

	2021	2020
Total	<u>5</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

Key Management emoluments amounted to £41,229 (2020: £44,948)

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST DECEMBER 2021**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Subscriptions and other primary purpose trading	17,661	10,100	27,761
Charitable Grant	100,000	32,750	132,750
Investment income	<u>15</u>	<u>-</u>	<u>15</u>
Total	117,676	42,850	160,526
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>84,828</u>	<u>35,951</u>	<u>120,779</u>
NET INCOME	32,848	6,899	39,747
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>6,373</u>	<u>6,370</u>	<u>12,743</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>39,221</u></u>	<u><u>13,269</u></u>	<u><u>52,490</u></u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1st January 2021 and 31st December 2021	<u>10,910</u>
DEPRECIATION	
At 1st January 2021 and 31st December 2021	<u>10,910</u>
NET BOOK VALUE	
At 31st December 2021	<u><u>-</u></u>
At 31st December 2020	<u><u>-</u></u>

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST DECEMBER 2021**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	<u>2,956</u>	<u>2,968</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	2,561	2,879
Accruals and deferred income	<u>2,756</u>	<u>1,682</u>
	<u>5,317</u>	<u>4,561</u>

12. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	38,500	(19,005)	19,495
JRCT Unleashing Food Citizenship	<u>721</u>	<u>1,713</u>	<u>2,434</u>
	39,221	(17,292)	21,929
Restricted funds			
Polden Puckham Charitable Foundation	9,300	(9,300)	-
The A Team Foundation	3,969	2,504	6,473
Esmee Fairbairn Foundation	<u>-</u>	<u>42,657</u>	<u>42,657</u>
	<u>13,269</u>	<u>35,861</u>	<u>49,130</u>
TOTAL FUNDS	<u>52,490</u>	<u>18,569</u>	<u>71,059</u>

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST DECEMBER 2021**12. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,532	(68,537)	(19,005)
JRCT Unleashing Food Citizenship	<u>35,000</u>	<u>(33,287)</u>	<u>1,713</u>
	84,532	(101,824)	(17,292)
Restricted funds			
Polden Puckham Charitable Foundation	-	(9,300)	(9,300)
The A Team Foundation	15,000	(12,496)	2,504
Esmee Fairbairn Foundation	<u>50,000</u>	<u>(7,343)</u>	<u>42,657</u>
	<u>65,000</u>	<u>(29,139)</u>	<u>35,861</u>
TOTAL FUNDS	<u>149,532</u>	<u>(130,963)</u>	<u>18,569</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	6,373	32,127	38,500
JRCT Unleashing Food Citizenship	<u>-</u>	<u>721</u>	<u>721</u>
	6,373	32,848	39,221
Restricted funds			
Polden Puckham Charitable Foundation	6,370	2,930	9,300
The A Team Foundation	<u>-</u>	<u>3,969</u>	<u>3,969</u>
	<u>6,370</u>	<u>6,899</u>	<u>13,269</u>
TOTAL FUNDS	<u>12,743</u>	<u>39,747</u>	<u>52,490</u>

FOOD ETHICS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST DECEMBER 2021**

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,676	(50,549)	32,127
JRCT Unleashing Food Citizenship	<u>35,000</u>	<u>(34,279)</u>	<u>721</u>
	117,676	(84,828)	32,848
Restricted funds			
Polden Puckham Charitable Foundation	10,000	(7,070)	2,930
National Food Strategy- Public Dialogue - HVM	10,100	(10,100)	-
JRCT Food Justice	4,950	(4,950)	-
The A Team Foundation	15,000	(11,031)	3,969
Esmée Fairbairn Foundation	<u>2,800</u>	<u>(2,800)</u>	<u>-</u>
	<u>42,850</u>	<u>(35,951)</u>	<u>6,899</u>
TOTAL FUNDS	<u>160,526</u>	<u>(120,779)</u>	<u>39,747</u>

2021 - restricted grants

- Polden Puckham Charitable Foundation is supporting our successful Food Policy on Trial series, putting important contentious food-related policy issues 'in the dock' at a critical time
- The A Team Foundation grant is for work to reframe poverty using food citizenship and to establish what community food organisations can do to build community food resilience
- Esmée Fairbairn Foundation grant is to help us initiate a farmer-led transition to fairer, more ethical dairy systems.

2020 – restricted grants

- Polden Puckham Charitable Foundation – This funding supported our successful Food Policy on Trial series, putting important contentious food-related policy issues 'in the dock' at a critical time
- National Food Strategy- Public Dialogue – HVM – This is income received from Hopkins Van Mil for support with the public dialogue part of the National Food Strategy
- JRCT Food Justice – This relates to developing a publication 'on the road to food justice' and a fairness framework, ten years on from our original Food and Fairness Inquiry
- The A Team Foundation grant – This was for work to reframe poverty using food citizenship
- Esmée Fairbairn Foundation – This funded work to support additional #FoodTalks events held online, to provide a much-needed platform for those in the sector wanting to have a positive impact during the early stages of the COVID-19 pandemic

13. RELATED PARTY DISCLOSURES

A grant of £15,000 (2020: £15,000) was received from a CIC of which Ms R Layton, a Trustee of the charity, is a director.

THE FOOD ETHICS COUNCIL

England & Wales - Charity number 1101885

Accounts

REGISTERED COMPANY NUMBER: 03901671 (England and Wales)
REGISTERED CHARITY NUMBER: 1101885

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020
FOR
FOOD ETHICS COUNCIL
(A COMPANY LIMITED BY GUARANTEE)

Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

FOOD ETHICS COUNCIL

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FOR THE YEAR ENDED 31ST DECEMBER 2020

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FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

About the Food Ethics Council

The Food Ethics Council believes that we can have a better, fairer food system: where everyone eats well and global hunger is a distant memory; where farmers and food producers make a decent living, animals are treated humanely, and the environment is respected.

Who we are

We are a registered charity and our work is not for profit. We are not affiliated to any political party or religious organisation. Our Council members are appointed as individuals. They bring a broad range of expertise to our work, from academic research through to practical knowledge of food, farming, business and policy. Our members lead our work in a voluntary capacity and our staff supports them through research, analysis and advocacy.

What we do

We work as an independent think-and-do tank, whose purpose is to bring ethics to the centre of the food system. We bring expertise together - providing ethical tools and space for honest, meaningful dialogue. We challenge the status quo and accepted ways of thinking. We also promote ethical approaches and considered solutions. This is all in line with our mission: to accelerate the shift to fair and resilient food systems that respect people, animals and the planet. We provide a safe space for those in the food and farming sector wanting to be part of that shift. We help create an enabling environment, overcome barriers and design fair ways to move forward together.

Our Objects

1. To promote education for the public benefit in issues of ethics, economic and social studies, politics, science and public policy, as they relate to food and agriculture.
2. To promote for the public benefit research in any of the above fields of education and to publish the useful results of that research.

What we work on

Our work spans ethical concerns in food and farming, from animal welfare to social justice, from health & nutrition to environmental concerns (including the climate and biodiversity crises). Our work is UK-focussed, but within a globally ethical framework.

How we are funded

The Food Ethics Council is funded by a mixture of grant funding, selective consultancy, Business Forum membership and individual donations. The directors only accept funds that will not compromise the charity's independence.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the paragraphs above, and those in the section 'Achievement and Performance', convey in detail the benefits that the Charity provides to the public.

ACHIEVEMENT AND PERFORMANCE

Overview of the year

A turbulent year for all

2020 was a year like no other in our collective living memory. The year began with hope - that we were entering a new decade of transformation, towards achieving the Sustainable Development Goals by 2030. It soon became a year of contradictions: a year of radical change whilst many were cooped up and unable to do much at all, a year of staying apart yet coming together.

In late 2019, we decided - with our #FoodTalks partners - to make our 2020 theme 'We are all emergency respondents now'. Little did we realise how apt that theme would be. It was originally intended to emphasise the importance of coming together to address the multiple emergencies we face - including the climate, biodiversity and obesity crises. The COVID-19 pandemic, and the ensuing global public health emergency and economic decline, highlighted and exacerbated existing inequalities and injustices. Food and farming sectors worked hard to keep supplies going, but some parts were shut down for much of the year, with foodservice and hospitality being particularly hard hit. In the UK, there was huge uncertainty over what would happen to trade deals after the transition period post-Brexit. This has made it a turbulent year for everyone.

Hope in adversity

However, the past year has seen immense support for local food and local producers, a surge in mutual aid efforts and collective care. What we've seen consistently are efforts to identify, bolster and build more resilient food systems, ones in which food citizens are empowered to shape the food systems they want and need, ensure everyone is fed and look after one another. The Food Ethics Council has been heart-warmed to see these initiatives build capacity and expand.

Organisationally we have weathered the storm well to date -, growing the team, building up our financial reserves, adapting how we work to fit the 'temporary new normal' and focusing our strategy on three critical areas going forward: building community (food) resilience, helping dairy farmers transition to sustainable farming and transforming the food and farming research agenda.

The Food Ethics Council's work in 2020 has been wide-ranging, but has focused on bringing ethics to the centre of the food system. Below we have captured highlights from our work this year.

We are further strengthening the food citizenship movement

When it comes to food, our role as individuals is generally limited to that of the consumer, choosing between products and using our wallets to vote on where and how our food is produced and processed. However, this story about ourselves and our agency in shaping these food systems is, at best, incomplete. Since 2016, the Food Ethics Council has been exploring what an alternative to consumerism could, and indeed already does, look like in the UK food and farming sector. We call this food citizenship. Food citizenship is based on three key principles:

- We are naturally disposed to care, and we need a deeper sense of purpose in our lives.
- We need to have meaningful power in order to sustain that care and purpose.
- We need the support of a community to thrive.

During 2020, we have continued celebrating individuals and organisations embracing food citizenship, supported them with our food citizenship communications toolkit, shared their experiences and vision, and continued building the wider food citizenship movement.

Food citizenship gives us a framework to explore some of the key challenges we face in our food systems and is a tool to change the language we use to tackle them. One of these challenges is household food insecurity in the UK, and this has been a particular focus for us this year.

We are building community food resilience

Our vision is of the UK no longer relying on emergency food aid, and redirecting resources and assets to build resilient food systems, so that everyone has access to good food that respects people, animals and planet. We want to accelerate the transition from consumers who can't afford food, to citizens who form resilient food communities and whose food needs are met. Through ongoing engagement with community food organisations, we are developing an ethical strategy to move away from the current emergency model of food provision and identifying how we can build community food resilience.

In 2020, we hosted four (online) workshops with community food organisations in Sheffield, in probably one of the hardest years for them to date. Together we explored the unique challenges in their experience, all exacerbated by the pandemic, and began to identify where and how food citizenship could be nurtured to build resilience. We have already identified key shifts needed in our language and interventions to build community resilience, and are working with others to bring these to life. We will build on this in 2021.

This is a two-year project, kindly funded by Joseph Rowntree Charitable Trust and the A Team Foundation.

We are working to address injustices in the food system

A key feature of 2020 was the Black Lives Matter uprising, which has rightly raised the need to urgently address racial injustices. These manifest themselves in multiple ways in the food system, from the struggle of Black people to access land to farm, to how household food insecurity disproportionately affects BAME households. We - like others in the food NGO sector - take these issues very seriously. We acknowledge that we have not done enough in the past and are committed to doing better. We put out a statement, which is available on our website here. We also put a spotlight on racial injustice as part of our 'On the road to food justice' publication, where we reflected 10 years on from our original Food and Fairness Inquiry and introduced a strengthened fairness framework to help others navigate injustices relating to food.

We are nourishing a space for changemakers via #FoodTalks

Responding to the pandemic, we quickly changed our usual quarterly in-person event series to an online #FoodTalks community that we brought together regularly throughout the year - to provide a space for those with an active interest in food and farming to come together. This worked very well, engaging over 700 participants over a series of six online events exploring how we can best address the multiple emergencies facing our food systems. Whilst our main focus was UK food systems, the switch to online allowed us to reach an international audience, with people joining from as far afield as the United States, Pakistan, Sweden and Ghana. We were inspired by an incredible set of speakers - from community food organisations, academia, NGOs, food businesses and more. Feedback from participants was some of the best we've ever had - people appreciated the opportunity to be inspired, share insights on the rapidly-changing situation and take glimmers of hope amidst the gloom. We have also shared recordings of these online, so that thousands more can listen back too.

We are starting a new project working with livestock farmers

Building on work we have done in the past and on previous scoping work, we secured funding from Esmée Fairbairn Foundation for a three-year project that started in late 2020. We will be working with dairy farmers to help the transition to sustainable farming. We have recruited a new part-time project manager to lead this work. We look forward to the project taking off more publicly in 2021.

We are nurturing a space for business leaders in our Business Forum community

We have continued to provide a safe space for leaders from food and farming businesses to come together and learn from expert speakers and peers. We held two in-person Business Forum dinner meetings (before 'lockdown') on veganism and on regenerative agriculture. During the pandemic, we switched online and have held sessions on 'embracing ethics at a time of crisis', 'when is British really best?', 'recession bites' and 'meat and dairy imports'. These were well attended and well received. We have published non-attributed write-ups from these discussions, in order that others can benefit from these insights. We have an exciting programme for 2021, including the opportunity for more peer-to-peer learning.

We are exploring bold policy ideas and advocating for policy change

We continue to run our innovative Food Policy on Trial series, where we critically explore bold policy ideas with the help of expert witnesses, a 'jury' of members of the Food Ethics Council and a wider audience. This year, we put 'Universal Basic Income' in the dock, with the jury finding that it would be a powerful tool to address household food insecurity (whilst not being a panacea). We are following this up with a workshop in early 2021 with interested parties to dive deeper into its potential to make a difference in the food system (and beyond). We were pleased to receive further funding from Polden Puckham Charitable Foundation in order to continue this series into 2021 and 2022.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2020**

We have continued to do advocacy work, including joining with others to urge the UK government to protect and further strengthen standards of environment protection, animal welfare, workers' rights and food safety, particularly in relation to trade deals being negotiated post-Brexit. We have worked with a number of alliances - including the UK Food Poverty Alliance, Eating Better, Sustain's farming working group and more - to effect wider change. We have also responded to numerous consultations and policy announcements.

In the first part of the year, we published a review of food-related promises in party political manifestos for the December 2019 General Election. This has enabled us to highlight positive shifts in the last few years and how our work has contributed to that - but also to seek to hold the UK Government to account on the promises made in the Conservative party manifesto.

We are bringing our food ethics insights to bear

We have worked with public dialogue specialists to help with the content and framing of the public dialogue series for the National Food Strategy for England. We have also developed new tools, including the Fairness Framework, Food Citizenship communications toolkit, the food policy barometer and food policy compass, which we hope empower other organisations to incorporate ethical frameworks and decision-making into their own work. We intend to further strengthen these tools and encourage others to use these more widely in 2021 and beyond.

Through speaking platforms, in the media, in blogs, on social media and in meetings and workshops, we continue to push for a food system that is fair and resilient for people, planet and animals - with ethics at its centre.

Thank you to all those that have supported us

We would like to thank everyone that has been part of our collective mission this year. We particularly want to thank our funders for being so supportive in challenging times. These include Joseph Rowntree Charitable Trust, Esmée Fairbairn Foundation, A Team Foundation, Polden Puckham Charitable Foundation and sankalpa. We also want to thank the staff team, Council members and all those that have interacted with us in 2020 to help us deliver the wide-ranging impacts that we have.

FINANCIAL REVIEW

Financial position

The total net incoming resources for the year amounted to £39,747 (2019: outgoing: £53,128). Net incomings of £6,899, (2019: outgoings £2,530) arose on restricted projects which now total £13,269 (2019: £6,370). There is a net surplus for the year of £32,848 (2019: net deficit £50,598) on unrestricted general reserves which now stand at £39,221 (2019: £6,373).

Reserves policy

The Food Ethics Council's reserves policy is that the unrestricted reserve level at the balance sheet date should normally be equal to four to six months of the anticipated expenditure from unrestricted funds for the following year. Unrestricted reserves at the end of 2019 did not fall within the terms of the policy. However, we kept this under close scrutiny, with the strong likelihood of additional funds being received in early 2020, which were confirmed in late 2019. During 2020, we have built up our reserves and we are working with the staff team to further strengthen our longer-term financial security. The Food Ethics Council recognises that it may be appropriate to allow the reserve to fluctuate as a result of short-term cash inflows and outflows.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2020**

FINANCIAL REVIEW

Risk Review

The Trustees have concluded their own review of the major risks to which the charity is exposed and systems have been established to manage those risks. Significant external risks to funding have led to the development of a strategic plan, which will allow for the continued diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Impacts of COVID-19

COVID-19 has had huge impacts across the world, and has increased risks for many charities. We have reviewed the situation regularly at Board meetings and have shared our responses to COVID-19 with our major funders. We have taken steps to mitigate the impacts of the pandemic and have demonstrated considerable resilience and adaptability, which have put us in a stronger position than some other organisations to not just 'get through' the pandemic, but to increase our impact, at a time when our work has never been more needed.

FUTURE PLANS

Looking ahead

There are more challenging times ahead. There is a clear mandate for change in the food systems, an undeniable urgency to act and a growing consensus on what we need to see more of in our food systems in order to improve them. Through our work, we will bring clarity on HOW to make a just transition happen. We will use our expertise in systemic strategy, food ethics and framing (i.e. food citizenship) to help identify HOW the transition to fair, resilient, healthy, humane and environmentally sustainable food systems will happen.

We will continue to target our work in three key focus areas: (i) working with livestock farmers to help them transition to sustainable farming (ii) working with community food organisations to build community (food) resilience and shift away from sticking plaster food bank models and (iii) working with those in the research community to transform the publicly-funded food and farming research agenda.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Status

The organisation is a charitable company limited by guarantee, incorporated on 4 January 2000 and registered as a charity on 3 February 2004.

The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. Under those articles, one-third of the Trustees (those who have been longest in office since their last appointment) must retire from office at the Annual General Meeting.

The Members have guaranteed to contribute a maximum of £10 each in the event of the company being wound up.

Charity constitution

The Food Ethics Council was established in 1998. The company was previously called the Independent Council for Ethical Standards in Food and Agriculture Limited. The company name was changed to the Food Ethics Council by special resolution at a meeting on 4 November 2003. By special resolution at the same meeting the Memorandum and Articles of Association were amended.

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Membership

The council consists of up to twenty members at any time, including scientists, philosophers, farmers and civil society leaders. The members elect trustees (directors) who are responsible for managing the charity. These are listed in page 6. We have operated a rotating Chair model since 2016, whereby a different trustee takes over the role of Chair for a defined period on a rotating basis. This proved successful in involving trustees even more deeply in our work, so we have continued this in 2020 and into 2021. At the end of 2020, there were 18 Council members:

Jon Alexander: Founder of the New Citizenship Project
Julian Baggini: Freelance writer/ philosopher
Helen Browning OBE: Organic farmer; Chief Executive of the Soil Association
David Croft: Global Director, Sustainability, Environment and Human Rights, Reckitt Benckiser
Chloe Donovan, Founder, Hundred River Farm CIC
Dr Nigel Dower, Honorary Senior Lecturer in Philosophy, University of Aberdeen (Chair 2021)
Professor Elizabeth Dowler: Emeritus Professor of Food and Social Policy, University of Warwick
Ralph Early: Independent Food Scientist and Food Ethicist
Cathryn Higgs: Head of Food Policy at the Co-operative Food
Ruth Layton: Founder and Director, Sankalpa
Joanna Lewis: Policy and Strategy Director, Soil Association
Patrick Mulvany: Agriculturalist; Director, Kamayog; Hon. Research Fellow, Centre for Agroecology, Water and Resilience (CAWR), Coventry University
Pete Ritchie: Director of Nourish Scotland; organic farmer
Geoff Tansey: Curator, Food Systems Academy
Albert Tucker: Independent consultant, advisor and social entrepreneur
Patti Whaley: Retired, Non-Executive Director (Chair 2020)
Deirdre (Dee) Woods: Co-founder Granville Community Kitchen; member GLA London Food Board

Two Council members resigned during the year:

Professor David Pink, Emeritus Professor of Crop Improvement at Harper Adams University
Dr Kate Rawles, Outdoor philosopher, author and activist

Organisational structure

The charity is run by the Board comprising the Trustees who delegate the day to day running to the Principal Officer, Dan Crossley.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03901671 (England and Wales)

Registered Charity number

1101885

Registered office

Kings Cross Hub
34b York Way
London
N1 9AB

Trustees

Mr J Alexander (resigned 21/4/2020)
Ms R Layton
Ms J Lewis
Ms P Whaley (chair 2020)
Professor R Early
Dr N Dower (chair 2021)
Ms C Donovan (appointed 21/4/2020)

FOOD ETHICS COUNCIL

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Mr D Crossley

Independent Examiner

P J Thacker FCA DChA

Chariot House Limited

Chartered Accountants

44 Grand Parade

Brighton

East Sussex

BN2 9QA

Bankers

Triodos Bank

Deanery Road

Bristol

BS1 5AS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Food Ethics Council for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 6th May 2021..... and signed on its behalf by:

Nigel Dower

.....
Dr N Dower - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FOOD ETHICS COUNCIL**

Independent examiner's report to the trustees of Food Ethics Council ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.



P J Thacker FCA DChA
Chariot House Limited
Chartered Accountants
44 Grand Parade
Brighton
East Sussex
BN2 9QA

Date: 13 June 2021

FOOD ETHICS COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	25,000
Charitable activities	4				
Subscriptions and other primary purpose trading		17,661	10,100	27,761	19,647
Charitable grants		100,000	32,750	132,750	58,000
Investment income	3	15	-	15	32
Total		117,676	42,850	160,526	102,679
EXPENDITURE ON					
Charitable activities					
Charitable activities		84,828	35,951	120,779	155,807
NET INCOME/(EXPENDITURE)		32,848	6,899	39,747	(53,128)
RECONCILIATION OF FUNDS					
Total funds brought forward		6,373	6,370	12,743	65,871
TOTAL FUNDS CARRIED FORWARD		<u>39,221</u>	<u>13,269</u>	<u>52,490</u>	<u>12,743</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

BALANCE SHEET
31ST DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
CURRENT ASSETS					
Debtors	11	2,968	-	2,968	6,042
Cash at bank		<u>40,814</u>	<u>13,269</u>	<u>54,083</u>	<u>10,360</u>
		43,782	13,269	57,051	16,402
CREDITORS					
Amounts falling due within one year	12	(4,561)	-	(4,561)	(3,659)
		<u>39,221</u>	<u>13,269</u>	<u>52,490</u>	<u>12,743</u>
NET CURRENT ASSETS					
		<u>39,221</u>	<u>13,269</u>	<u>52,490</u>	<u>12,743</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>39,221</u>	<u>13,269</u>	<u>52,490</u>	<u>12,743</u>
NET ASSETS		<u>39,221</u>	<u>13,269</u>	<u>52,490</u>	<u>12,743</u>
FUNDS	13				
Unrestricted funds:					
General fund				38,500	6,373
JRCT Unleashing Food Citizenship				<u>721</u>	-
				39,221	6,373
Restricted funds				<u>13,269</u>	<u>6,370</u>
TOTAL FUNDS				<u>52,490</u>	<u>12,743</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

BALANCE SHEET - continued
31ST DECEMBER 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6th May 2021 and were signed on its behalf by:

Nigel Dower

.....
Dr N Dower - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting basis and standards

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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, including taking into account any potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation Tax purposes. Accordingly the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Funds

Unrestricted Funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated Funds are unrestricted funds of the charity which have been set aside by the Trustees to fund particular future activities.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed assets

Recognition and measurement

Fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated on a straight line method. Depreciation is provided to write down the cost less estimated residual values of tangible fixed assets over their estimated lives at annual rates of:

Fixtures, Fittings and Equipment 25% per annum

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 31ST DECEMBER 2020**1. ACCOUNTING POLICIES - continued****Fixed assets**

The company capitalises fixed assets with a value in excess of £500.

2. DONATIONS AND LEGACIES

	2020 £	2019 £
Donations	-	25,000

	2020 £	2019 £
Donations		
Jam Today	-	25,000

3. INVESTMENT INCOME

	2020 £	2019 £
Interest receivable - trading	15	32

4. INCOME FROM CHARITABLE ACTIVITIES

	2020 £	2019 £
Grants		
Joseph Rowntree Charitable Trust	39,950	35,000
AW.60	-	500
Esmée Fairbairn Foundation	52,800	-
The A Team Foundation	15,000	-
Polden Puckham Charitable Foundation	10,000	7,500
Oursankalpa CIC	15,000	15,000
	<u>132,750</u>	<u>58,000</u>

FOOD ETHICS COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST DECEMBER 2020**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019
	£	£
Staff costs	100,612	98,894
Other Costs	1,105	1,690
Activity Costs	9,266	36,954
Premises Costs	8,196	16,692
Accountancy	<u>1,600</u>	<u>1,577</u>
	<u>120,779</u>	<u>155,807</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Independent Examiner's fee	<u>1,272</u>	<u>1,248</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

Travel and subsistence costs amounting to £0 (2019: £282) were reimbursed to Trustees (2019: 2 Trustees)

8. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	94,446	91,923
Social security costs	4,084	5,333
Other pension costs	<u>2,082</u>	<u>1,638</u>
	<u>100,612</u>	<u>98,894</u>

No employees received emoluments in excess of £60,000.

Key Management emoluments amounted to £44,948 (2019: £53,435)

The Average Number of Employees on a Full Time Equivalent basis is 2.7 (2019: 2.5)

The average monthly number of employees during the year was as follows:

	2020	2019
Total	<u>4</u>	<u>4</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,000	-	25,000
Charitable activities			
Subscriptions and other primary purpose trading	17,287	2,360	19,647
Charitable Grant	15,500	42,500	58,000
Investment income	32	-	32
Total	57,819	44,860	102,679
EXPENDITURE ON			
Charitable activities			
Charitable activities	108,417	47,390	155,807
NET INCOME/(EXPENDITURE)	(50,598)	(2,530)	(53,128)
RECONCILIATION OF FUNDS			
Total funds brought forward	56,971	8,900	65,871
TOTAL FUNDS CARRIED FORWARD	<u>6,373</u>	<u>6,370</u>	<u>12,743</u>

FOOD ETHICS COUNCIL**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020****10. TANGIBLE FIXED ASSETS**Fixtures
and
fittings
£**COST**At 1st January 2020 and
31st December 202010,910**DEPRECIATION**At 1st January 2020 and
31st December 202010,910**NET BOOK VALUE**

At 31st December 2020

-

At 31st December 2019

-**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2020

2019

£

£

Trade debtors

2,9686,042**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2020

2019

£

£

Social security and other taxes

2,879

2,200

Accruals and deferred income

1,6821,4594,5613,659**13. MOVEMENT IN FUNDS**

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	6,373	32,127	38,500
JRCT Unleashing Food Citizenship	<u>-</u>	<u>721</u>	<u>721</u>
	6,373	32,848	39,221
Restricted funds			
Polden Puckham Charitable Foundation	6,370	2,930	9,300
The A Team Foundation	<u>-</u>	<u>3,969</u>	<u>3,969</u>
	<u>6,370</u>	<u>6,899</u>	<u>13,269</u>
TOTAL FUNDS	<u>12,743</u>	<u>39,747</u>	<u>52,490</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,676	(50,549)	32,127
JRCT Unleashing Food Citizenship	<u>35,000</u>	<u>(34,279)</u>	<u>721</u>
	117,676	(84,828)	32,848
Restricted funds			
Polden Puckham Charitable Foundation	10,000	(7,070)	2,930
National Food Strategy- Public Dialogue - HVM	10,100	(10,100)	-
JRCT Food Justice	4,950	(4,950)	-
The A Team Foundation	15,000	(11,031)	3,969
Esmée Fairbairn Foundation - Food Talks	<u>2,800</u>	<u>(2,800)</u>	<u>-</u>
	<u>42,850</u>	<u>(35,951)</u>	<u>6,899</u>
TOTAL FUNDS	<u>160,526</u>	<u>(120,779)</u>	<u>39,747</u>

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	56,971	(50,598)	6,373
Restricted funds			
Farm Animal Welfare Forum	182	(182)	-
WWF Livestock Dialogues 2 Scoping	244	(244)	-
Polden Puckham Charitable Foundation	7,075	(705)	6,370
JRCT Food Citizenship	<u>1,399</u>	<u>(1,399)</u>	<u>-</u>
	<u>8,900</u>	<u>(2,530)</u>	<u>6,370</u>
TOTAL FUNDS	<u>65,871</u>	<u>(53,128)</u>	<u>12,743</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2020**13. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,819	(108,417)	(50,598)
Restricted funds			
Farm Animal Welfare Forum	-	(182)	(182)
WWF Livestock Dialogues 2 Scoping	-	(244)	(244)
Polden Puckham Charitable Foundation	7,500	(8,205)	(705)
JRCT Food Citizenship	35,000	(36,399)	(1,399)
National Food Strategy- Public Dialogue - HVM	2,360	(2,360)	-
	<u>44,860</u>	<u>(47,390)</u>	<u>(2,530)</u>
TOTAL FUNDS	<u>102,679</u>	<u>(155,807)</u>	<u>(53,128)</u>

14. RELATED PARTY DISCLOSURES

A grant of £15,000 was received from a CIC of which Ms R Layton, a Trustee of the charity, is a director.