

# EATING BETTER

England & Wales · Charity number 1175669

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">09772128</a>
Registered	2017-11-09
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Website	<a href="http://www.eating-better.org">www.eating-better.org</a>

## Activities

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**Objects:** 1) TO ADVANCE THE EDUCATION OF THE PUBLIC IN MATTERS RELATING TO HEALTHY, SUSTAINABLE AND FAIR FOOD SYSTEMS AND TO UNDERTAKE RESEARCH INTO THE IMPACT OF EATING PATTERNS ON HEALTH AND THE ENVIRONMENT, THE USEFUL RESULTS OF WHICH WILL BE PUBLISHED FOR THE PUBLIC BENEFIT. 2) THE PRESERVATION AND PROTECTION OF GOOD HEALTH FOR THE PUBLIC BENEFIT BY PROMOTING THE CONSUMPTION OF HEALTHIER DIETS THAT CONTAIN MORE PLANT-BASED FOODS AND LESS AND BETTER MEAT AND DAIRY PRODUCE. 3) TO PROTECT, PRESERVE AND IMPROVE THE PHYSICAL AND NATURAL ENVIRONMENT THROUGH THE PROMOTION OF SUSTAINABLE AGRICULTURAL METHODS AND ANIMAL WELFARE PRACTICES.

**Activities:** Eating Better's objects are to advance the education of public matters related to healthy, sustainable and fair food systems and promote consumption of healthier diets that contain more plant based foods and less and better meat and dairy. More details of our activities and partners can be found at [www.eating-better.org](http://www.eating-better.org)

## Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** The Advancement Of Health Or Saving Of Lives, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£449,845	£446,736	-	-
2024-06-30	£266,998	£264,653	-	-
2023-06-30	£204,799	£298,508	-	-
2022-06-30	£269,196	£259,813	-	-
2021-06-30	£209,207	£155,197	-	-

## Trustees

Name	Role	Appointed
Anthony James Field		2025-09-17
Anya-Marusya Chulkova		2025-07-30
DUNCAN WILLIAMSON		2015-07-13
Elizabeth Hilary Gadd		2023-07-17
Joanna Stephanie Trewern Jimenez		2025-07-30
Julia Breatnach		2024-01-20
Kristin Bash		2023-07-17
Samantha Jane Miller		2024-10-23
Shaleen Meelu		2023-07-17

**EATING BETTER**

England & Wales - Charity number 1175669

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# Accounts

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**REGISTERED COMPANY NUMBER: 09772128 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1175669**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**  
**FOR**  
**EATING BETTER**  
**(A COMPANY LIMITED BY GUARANTEE)**

Chariot House Limited Statutory Auditors  
44 Grand Parade  
Brighton  
BN2 9QA

**EATING BETTER**

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**FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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**EATING BETTER**

**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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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 period ended 30th September 2025. 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).

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and activities**

##### **Governing instrument and objects**

The Eating Better alliance was launched on 1st July 2013. It became a company limited by guarantee on 10th September 2015 and was registered as a charity on 9th November 2017.

Eating Better's charitable objects are:

1. To advance the education of the public in matters relating to healthy, sustainable and fair food systems and to undertake research into the impact of eating patterns on health and the environment, the useful results of which will be published for the public benefit.
2. The preservation and protection of good health for the public benefit by promoting the consumption of healthier diets that contain more plant-based foods and less and better meat and dairy produce.
3. To protect, preserve and improve the physical and natural environment through the promotion of sustainable agricultural methods and animal welfare practices.

##### **About Eating Better**

Eating Better is an alliance of 70 civil society organisations, from the farming, environment, health, education, animal welfare and social justice sectors, united in our shared vision. The alliance was formed to help create the transition to a fair UK food system that provides food that is better for our health, better for our environment, better for animal welfare and better for the livelihoods of producers.

In 2025 we reviewed our benefits and structure to ensure we are providing the best environment for our team to deliver work while ensuring their wellbeing. This led to some changes in job titles and consistency in role bands. We are a team of 6, comprising an Executive Director, a Senior Policy and Research Manager, a Communications Lead, an Operations and Strategy Lead, an Inclusive Movement Lead and a Policy and Research Officer. Our Executive Director, Sarah Wakefield is on maternity leave as of September 2025, with Rebecca Ali (nee Sunter) covering the role during her leave.

We are governed by a Board of Trustees, who are recruited following an open process of application and represent themselves rather than their organisations.

##### **Our mission**

The way that we currently grow, produce and eat food is unsustainable, unjust and leading to ill health. The current food system (production and consumption) is the single greatest contributor to climate change, representing roughly a third of total global Greenhouse Gas (GHG) emissions. It is causing our soil to degrade, compromising future food production, it is drastically reducing biodiversity (variety of plant and animal life) levels both below and above ground and it is leading to unprecedented levels of human illness. It also greatly amplifies racial and social injustice, with food poverty, food insecurity, unfair supply chains and climate change damage to weather patterns and the environment affecting millions, especially low-income communities, elderly people, children, people with disabilities, and communities of color.

Our vision is for everyone in the UK to eat nourishing, affordable food; with more plants and less and better meat and dairy, produced in a way to benefit people, animals and the planet.

The Eating Better mission is to catalyse the transition towards more plants and less and better meat and dairy in the UK in order to address the interconnecting health, economic, food security, nature and climate change crises.

We are a collaborative alliance, working to make UK food and farming fairer and more sustainable, by coordinating and accelerating member action. We bring our diverse membership together to build trust and share their knowledge, align on priority actions and collaborate across and beyond the alliance to achieve the 25 actions of the Better by Half Roadmap - our co-designed strategic set of recommendations for sectors in the food environment: Government (UK and Devolved), Food Retail, Food Service, Producers and Investors.

We aim to tackle the lack of progress on producing and consuming less and better meat in this country - by a 50% reduction in meat and dairy consumption, with better standards for remaining animal agriculture by 2030.

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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#### **What we do**

Our activities reflect the goals established in collaboration with the alliance to:

- Mobilise - We build common ground that supports our members to increase their impact around shared goals and advocacy
- Lead - We produce resources and generate action which progresses our shared goals
- Establish accountability - We track sector progress, celebrating progress and demanding more of those lagging behind
- Communicate - We highlight solutions, positive messaging and produce shared resources
- Seek justice - We look to nourish food justice in the alliance and make our work relevant in the nations

#### **How we are funded**

Eating Better is grateful for grant support from trusts and foundations outside of the alliance, as well as membership and project funding from member organisations. We are a not for profit organisation and do not accept direct funding from commercial sources.

#### **Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have considered 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.

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### **REPORT OF THE TRUSTEES** **FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Summary of charitable activities**

In 2024-25, Eating Better fully activated the organised network of members it has built and focused collaborative work to sharpen and accelerate action on making more plants and less and better meat and dairy a reality for the UK food system.

In previous years we have worked to create common ground for our broad collection of members around dietary change, and this year we saw the fruits of trust building and convening in a more externally facing alliance that has been actively making use of relationships with members and fellow alliances. We have used this consensus and member expertise to advocate to retailers and government for more plants and less and better meat and dairy, engaging in the consultation for a National Food Strategy as well as the case for mandatory health reporting standards for retailers on their products.

##### **Delivery of work**

We have continued to work with members through our well established Policy and Comms sub groups, and have engaged in focused advocacy work with member steering groups in the areas of racial justice, retail, and farming. We are in the process of completing a mapping resource tool that will allow us to plot alliance-wide activity on more plants and less and better meat and dairy, ensuring we are directing work and resources strategically to strengthen our impact.

We were pleased to be invited to participate in the Government's iterative consultation process for its Food Strategy, and are working with members as well as fellow alliances to co-ordinate civil society's ongoing engagement with this.

Phase 1 of our 3 programmes of work (Changing - previously Winning - the Narrative, Industrial Livestock Production and Nourishing Justice) has been completed. This resulted in the delivery of collaborative projects and outputs, including published foundational resources and guidance, that will unlock member action on more plants and less and better meat and help ensure that justice is centered in food system work. We have delivered 4 online and 5 in person workshops around these themes, with an average of 30-40 member representatives at each one, plus our alliance annual convening event and our first seasonal series of 4 knowledge building webinars for the alliance and friends. Phase 2 of these workstreams will continue with resources and collaboration focused on specific next steps identified in Phase 1, strategically supported by a mapping tool we have developed to capture alliance activity on more plants and less and better meat and dairy.

Through consultation with our members, we refreshed our Better by Half Roadmap to confirm it still strongly reflects the collective will of the alliance in terms of what needs to happen across food system actors to achieve our vision. We also refined our Theory of Change, updating it to align with and reinforce our evolved ways of working with members to create change.

We have run our annual Public Attitudes Survey to understand the public's views when it comes to shifting to a diet of more plants and less and better meat and dairy, further resourcing the alliance with information to support its advocacy.

We have deepened our internal learning in matters of Justice, Equity, Diversity and Inclusion (JEDI) through a comprehensive internal training programme. We have also broadened the scope of learning to include alliance members through training and knowledge sharing events, seeding the conversation around what JEDI looks like in practice within food systems work.

##### **Alliance structure and support**

This year saw some change to our Board of Trustees. We give heartfelt thanks to founding board members Claire Oxborrow and Carol McKenna, who stood down after 2 full terms of service. Without their generously dedicated time and wise counsel over the years, Eating Better would not be what it is today. We also thanked Nick Dugdale for his term of office as Treasurer ending in October and welcomed Sam Miller as our new Treasurer. We also welcomed new Trustees Joanna Trewern, Ru Chulkova and Anthony Field.

Despite not having a specific focus on expanding the alliance, we were delighted to welcome 8 new members from across food system sectors who have been drawn to our work and mission.

We are grateful for the financial support we have received from the Oak Foundation, the John Ellerman Foundation, Healthy Food Healthy Planet, Tilt Collective, Brian Mercer Trust, Agri-Food Network (AFN+) and our members. Below we detail the activity we have undertaken which supports our charitable objectives.

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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1. To advance the education of the public in matters relating to healthy, sustainable and fair food systems and to undertake research into the impact of eating patterns on health and the environment, the useful results of which will be published for the public benefit.

Following the Changing the Narrative online workshop on Health delivered in 2024, we have worked to shine the light on the intersection of health, both individual and public, and industrial livestock production. Publishing our foundational resource *We need to talk about Industrial Livestock Production (ILP)*, was the first step in defining which systems and system enablers are responsible for damage to health in the UK and beyond.

We are currently building on this work by engaging the public health sector in the conversation on ILP by promoting understanding and empowering professionals to take action. This will link with local authority level work by members and campaigning around planning applications for industrial livestock units. We also plan to engage with health member interest groups to co-create resources intended for wide dissemination across the health professional sector.

We responded to the Government's June 2025 announcement on mandatory reporting for retailers with our co-ordinated briefing paper on mandatory reporting that goes beyond healthy sales of food and incorporates metrics on the split between plant and animal protein, fruit and vegetable sales and climate emissions. It also recognises that essential animal welfare, nature and further health metrics should follow as soon as possible. This was developed and led by Eating Better and Obesity Health Alliance and also supported by Sustain, Wildlife and Countryside LINK and CLEAR, representing 200 organisations, plus 25 individual organisations.

We welcomed 2 new health members, Plant Based Health Professionals and Real Zero, and are participating in convening a strategic collaboration around public procurement and other opportunities to promote the need for dietary change within the health sector.

#### **Public Attitudes Survey**

Our annual, nationally representative survey into how the public feels about eating more plants and less and better meat and dairy was published in August 2024, with this year's edition set to be published in September 2025.

The results are presented in resource format and inform our members in their advocacy to both policymakers and industry. Last year it was found that 61% of people were willing to cut down their meat consumption and this year the figure of those open to meat reduction is 66%.

2. The preservation and protection of good health for the public benefit by promoting the consumption of healthier diets that contain more plant-based foods and less and better meat and dairy produce.

Our activity this year has centred around supporting members with resources to advocate for the ending of industrial livestock production methods and the embedding of more plants and less and better meat and dairy in the government's emerging and iterative Food Strategy process.

Following extensive consultation and collaboration with our alliance members we published *We need to talk about industrial livestock production*, a foundational resource which follows on from our *We need to talk about chicken* report, and sets out the alliance's collectively agreed definition of Industrial Livestock Production (ILP) and its methods. It identifies the system enablers across three levels - on-farm, in supply chains, and at a system level, and presents a clear, evidence-based case for change away from these methods, drawing on alliance-wide research, insights and priorities.

The reach of this resource is already notable, having been included as exceptional non-conference related material on the Oxford Real Farming Conference website, and mentioned as part of a Sustain alliance briefing during a Westminster Hall debate on animal welfare standards in agriculture.

Through our Changing the Narrative work stream we have focused on deepening member understanding and consensus around how to successfully influence the Better By Half Roadmap actors on more plants and less and better meat and dairy. This has included the delivery of online and in person workshops and the coordination with members to publish the first 3 of our sector messaging guides (Producers, Retailers and Manufacturers) which will support the alliance in its influencing strategy.

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### **REPORT OF THE TRUSTEES** **FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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In September 2025, the Eating Better Retail Group, a subset of 16 alliance members and sectoral colleagues who engage with food retailers and manufacturers, also published its collective recommendations in a document for retailer and manufacturer action to enable product protein shift, from animal towards plant proteins.

Utilising the alliance's strong lines of consensus and collaborative ways of working, we took the opportunity to further influence industry as well as policymakers by creating an Alliance of Alliances with fellow alliances Sustain, Obesity Health Alliance and Wildlife and Countryside Link. As part of this collaboration, Eating Better and Obesity Health Alliance, supported by fellow alliances and individual organisations, published a briefing paper on mandatory reporting for retailers aimed at the government, following their June announcement on this topic. This was well received by representatives at the Department of Health and Social Care, the Department for Environment, Food and Rural Affairs and featured in publications such as Footprint, Green Queen and the UK Health Alliance for Climate Change's website. The paper is detailed further in our section on health below.

As well as publishing the mandatory reporting briefing paper, this year we have worked with our regularly meeting Policy sub group to co-ordinate and amplify policy advocacy activity across the alliance, and have also achieved the following:

- Refreshed Better By Half Roadmap sent to the Department for Environment, Food & Rural Affairs (DEFRA) Food strategy team
- Collaborated on an Alliance of Alliances National Food Strategy recommendations paper
- Responded to the Government's land use framework consultation
- Engaged in advocacy in collaboration with the Scottish Food Coalition to respond to the Scottish Government's Good Food Nation plan
- Participated in workshop consultations for the UK government's framework and strategy 'Good Food Cycle' and were flagged, among others, as a stakeholder on the DEFRA National Food Strategy review section
- Invited to the launch of the 'Good Food Cycle' in Bradford
- Held 121 sessions with key civil servants leading on the food strategy.

3. To protect, preserve and improve the physical and natural environment through the promotion of sustainable agricultural methods and animal welfare practices.

We have taken strides within both our Changing the Narrative and Industrial Livestock Production work streams to help enable a just transition for food and farming away from unsustainable, industrial methods which cause harm to animals, environment and people.

Our focus has been twofold: creating the space for building understanding and consensus around the farming transition, mainstreaming nature friendly farmer voices, and also advocating for 'better' sourcing strategies and standards within the retail sector.

We have worked closely with members from within the farming sector, namely Nature Friendly Farming Network, Pasture for Life, Sustainable Food Trust and Soil Association, to build understanding and awareness on the issues farmers face and how these affect the conversation around less and better meat and dairy.

Following on from the initial series of Changing the Narrative collaborative workshops delivered in 2024, which included one on Producers, in June 2025 we held the in person event 'Farming and dietary change: building common ground' which was split across two days. For this we invited a panel of farmers and members to join in conversation about the barriers and opportunities relating to the farming transition towards more sustainable, nature friendly systems. These informed our Producer messaging guide, developed with input from farming experts and intended to support alliance members in their advocacy on the farming transition.

The second strand of our work around 'better' meat and dairy has involved focusing on understanding how strategies are adopted and decisions are made in the retail sector, as well as collaboration on the development of recommendations aimed at retailers on the adoption of more plants and better meat and dairy. We held a workshop event titled 'Less and Better: Changing the retail and manufacturing environment', where we invited retail experts to share their knowledge in an effort to provide the right tools for members to support them in their retail advocacy.

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### **REPORT OF THE TRUSTEES** **FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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Parallel to that, we engaged in a retail mapping exercise and collaboration on recommendations with alliance member Foodrise (previously Feedback), and the Eating Better Retail Group published its recommendations on retail and manufacturer protein shift, mentioned in the above section.

The publication of our resource We need to talk about Industrial Livestock Production led to the refreshing of our Sourcing Better guide to reflect the agreed definition and elements of production, which has resulted in the guide being used in WWF's Blueprint for Action. The Eating Better Retail Group is participating in ongoing engagement with retailers to advocate for the aligned adoption of the pathway to better within the guide.

Building on our charitable objectives, our Justice and Devolved work continue to support these.

#### **Nourishing Justice**

This year we have continued to deepen our Justice, Equity, Diversity and Inclusion (JEDI) learnings and have begun to put them into practice through the Nourishing Justice workstream.

At the beginning of 2025, in collaboration with the Sustain alliance, we ran an online, oversubscribed training programme titled 'How to be an anti-racist organisation', which showed us the need to create more dedicated space for learning. In our next steps is the launch of a JEDI leadership programme to help take this work one step further, supporting directors and leaders in transforming their organisations.

We published the Nourishing Justice Toolkit, a resource which includes case studies, recommendations and a detailed glossary, and aims to inspire organisations to take meaningful steps towards transformative system change.

In July 2025, in partnership with Sustain and with support from the AFN+ Network, we held the Gathering Table food summit in Bristol with over 75 attendees. This inaugural summit was co-designed with members of the Eating Better and Sustain Food and Racial Justice Working Group, aiming to create a space where food systems and anti-racism work can come together. The summit was followed by a series of blogs on allyship, power and decolonial decision making.

Also in collaboration with Sustain and the AFN+ Network, we have launched the Culture Roots Collective website, a resource amplifying the voices of Black and People of Colour in UK agriculture and food.

In autumn we will run a series of webinars further exploring topics within the JEDI sphere aiming to empower and upskill our alliance members and enable them to embed learnings within their work on food.

#### **A devolved perspective to our work**

We have continued our engagement with stakeholders in the devolved nations following the publication of our report Eating Better in the Nations: a policy review.

As part of the Changing the Narrative stream, in October and November 2024 we hosted in person workshops in Wales (with Food Policy Alliance Cymru) and Scotland (with the Living Lab at the University of Edinburgh) aiming to create a stronger and more refined alliance position on achieving less and better meat and dairy across the 5 Better by Half Roadmap actors.

We have participated in and supported policy consultations in Wales and Scotland, responding to Plaid Cymru's call for evidence as part of their 2026 manifesto planning and contributing to the Scottish Food Coalition's response to the Scottish Government's call for written evidence on the Good Food Nation plan.

In the development of our Nourishing Justice Toolkit resource we invited alliance member Nourish Scotland to contribute a case study of their approach to promoting dignity and justice in tackling food insecurity.

Since the Eating Better in the Nations Welsh publication 'Eating Better yn y Gwledydd Adolygu polisïau', we have established a Welsh language policy where all our published work will be translated into Welsh as a rule.

We have welcomed a new member from Scotland, Edinburgh Community Food, who bring a valuable community and food justice lens to the alliance.

Reach and Influence

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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#### **New members**

This year we welcomed 8 new members to the alliance from the sectors of farming, animal welfare, health, social justice, hospitality and the environment. They are Oxford Real Farming Conference (ORFC), Humane Society International, Real Zero, Plant Based Health Alliance, Edinburgh Community Food, No Mise En Plastic, Madre Brava and the Farm Adaptation Network.

#### Events and engagements

In the last year we were invited to attend and speak at several events, workshops and conferences:

#### Speaking engagements:

- Presentation at Bean Coalition (UK meeting, Nov 24) on Public Attitudes Survey
- University of Reading workshop launch of draft report - 'Regulatory tools for a Healthy and Sustainable Diet'
- Oxford Real Farming Conference - 2 Eating Better panels
- Panel on 'Achieving Net Zero' at Industry conference
- Panel organised by CAST and Climate Barometer - 'Appetite for change? Public engagement with climate-friendly diets in 2025'
- Hosting a panel with SERA (Labour environment campaign), Four paws and Nature Friendly Farmer Network during 2025 Labour Conference
- Delivered a workshop at the HFHP annual event in Poland

#### Events and workshops:

#### We delivered:

- Wales workshop with Food Policy Alliance Cymru
- Scotland workshop with Living Lab at Uni of Edinburgh
- 'Less and Better: Changing the retail and manufacturing environment' - 1 day event
- 'Farming and dietary change: building common ground' - 2 day event
- 'How to be an anti-racist organisation' 3 online training workshops
- Annual alliance in person event
- Eating Better Summer Webinars

#### We attended:

- Environmental Funders Network conference Effective Funding - how to catalyse change through funder/fundraiser collaboration?
- Institute for European Environmental Policy UK Annual Conference 2025
- Launch of National Alternative Protein Innovation Centre in Leeds
- National Farmers Union - JEDI in the farming sector event
- RACE Summit: Racial Action on the Climate Emergency
- The Which? Food Policy Roundtable
- Plant Based Food Alliance Parliamentary Round table on Future Food systems with the Danish Embassy
- AFN+ Network Big Tent Event
- Vegetarian Society House of Commons reception - 'Decarbonising our food system and improving public health outcomes'
- Food Foundation's 'Broken Plate 2025 - State of the Nations Food System'
- World Animal Protection parliamentary event
- 'How can the government get healthy and sustainable food back on the table?' - Green Alliance, Food Foundation and the Good Food Institute Europe parliamentary event
- Groundswell - Regenerative Farming Festival
- Sustain alliance roundtable on food legislation

#### **Strategic communications, blogs and social media**

This year Eating Better has increased its external communications activity, and is participating in a strategic communications initiative with several organisations to respond to the Eat Lancet 2.0 publication as well as raise the profile of the need for dietary change within the public conversation. Our communication activity includes:

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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- Public Attitudes Survey results and recommendations were mentioned in publications by the following: Footprint, LACA - The School Food People, Sustainable Food Trust, Desmog
- Grocer articles 'Now is UK grocery's chance to influence the food strategy' and 'Sustainability teams need real power over business strategy' by Sarah Wakefield
- Interview in Grocer's the Sustainability feature on 'How Sustainability Efforts in the Food Sector are going up in flames.'
- 21 published blogs
- Increased our LinkedIn followers from 900 to 4000
- Refreshed our website with a dedicated page on our project streams and a resource library for members

#### **Next steps**

During the next year our plans include:

- Continue to work with alliance members as well as the Alliance of Alliances to bring consensus to and inform the consultation process on the National Food Strategy
- Introduce Phase 2 of the Changing the Narrative (CTN) and Industrial Livestock Production (ILP) work streams, including:
  - Exploring the economics of the food and farming transition, showcasing what steps farmers can take to move towards sustainable agriculture, how it will contribute to farmer resilience and the country's economic growth, as well as how this can be financed (ILP)
  - Continue increasing the impact of civil society engagement with retailers by aligning strategies and asks across the alliance through the Eating Better Retail Group (ILP)
  - Advocate for mandatory method of production labelling (ILP)
  - Building case studies of positive alternatives to the current food system (CTN)
  - Continue to empower the alliance with knowledge and tools to make dietary change the norm in policymakers' and the public's eyes (CTN)
- Further develop our health approach, to ensure that the health sector and health arguments are consistently included within the three workstreams, and to identify areas of action on health which fall outside the scope of the workstreams, and where this work would benefit from co-ordination, the publication of additional materials/ commentary or exploration.
- Deepen our learning in Justice, Equity, Diversity and Inclusion and bring the alliance with us on our journey, starting with a series of director level training sessions and a select number of educational webinars.
- Continue to participate in the strategic communications collaboration across civil society to empower organisations to address dis and misinformation and culture wars around food, building the narrative for dietary change as positive and necessary.

#### **FINANCIAL REVIEW**

##### **Change of Financial Year**

Eating Better has changed its financial year and therefore has run a 15 month financial year in 2024-25, from 1st July 2024 to 30 September 2025. Going forward the financial year will be 1st October through to 30th September. This means that we are now inline with the budget cycle for one of our major funders and reduces the amount of admin around running multiple budgets.

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### **REPORT OF THE TRUSTEES** **FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

Eating Better's policy is to invest its funds to drive change towards healthy and sustainable diets.

We aim to retain sufficient free reserves to enable us to meet our commitments and continue to operate efficiently. Our level of free reserves is largely dependent on the timing of annual grant funding, which we receive in the first quarter of our financial year. We manage our reserves over this funding cycle by monitoring our working capital and by generating funds from charitable services and project income throughout the year.

We consider our income portfolio, our expenditure commitments and working capital.

At 30th September 2025 reserves were £46,840 (£43,731 at 30th June 2024).

Our reserves policy is to hold 2-4 months of salary costs. Our reserves balance at the end of the year is in line with our policy.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. The members have guaranteed to contribute a maximum of £10 each in the event of the company being wound up.

##### **Recruitment and appointment of new trustees**

The directors are charity trustees as defined by section 177 of the Charities Act 2011. Trustees are appointed by ordinary resolution by the present trustees or at the Annual General Meeting.

##### **Organisational structure**

The charity is run by the Board comprising the trustees who delegate the day to day running to the Executive Director, Sarah Wakefield. While Sarah is on maternity leave from 3rd October 2025 the role of Executive Director will be taken on by Rebecca Ali (nee Sunter).

##### **Risk management**

The trustees have conducted their own review of the major risks to which the charity is exposed, and systems have been established to manage those risks. Lack of diversity of funding sources and the dependence on one or two funders for core funding is the most significant. Internal risks are minimised by ensuring good communication and consultation within the alliance. These procedures are kept under regular review to ensure that they still meet the needs of the charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

09772128 (England and Wales)

##### **Registered Charity number**

1175669

##### **Registered office**

44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**EATING BETTER**

**REPORT OF THE TRUSTEES**  
**FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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**Trustees**

Ms C McKenna (resigned 18/9/2025)  
Ms C E Oxborrow (resigned 20/2/2025)  
Mr D Williamson  
Mr N W Dugdale (resigned 23/10/2024)  
Ms K Bash  
Ms S Meelu  
Ms E Gadd  
Ms J K Breatnach  
Ms S Miller (appointed 23/10/2024)  
Ms J S Trewern Jimenez (appointed 30/7/2025)  
Ms A Chulkova (appointed 30/7/2025)  
Mr A J Field (appointed 18/9/2025)

**Company Secretary**

Ms S Wakefield

**Independent Examiner**

Dr Shona F Wardrop C.A.  
Chariot House Limited Statutory Auditors  
44 Grand Parade  
Brighton  
BN2 9QA

**Bankers**

HSBC  
153 North Street  
Brighton  
East Sussex  
BN1 1RE

Approved by order of the board of trustees on .....17.3.26..... and signed on its behalf by:



.....  
Ms J K Breatnach - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
EATING BETTER**

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**Independent examiner's report to the trustees of Eating Better ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period 1 July 2024 to 30 September 2025.

**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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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

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.  
The Institute of Chartered Accountants of Scotland

Chariot House Limited Statutory Auditors  
44 Grand Parade  
Brighton  
BN2 9QA

Date: 18 March 2026  
Date: .....

**EATING BETTER****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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		Unrestricted funds £	Restricted funds £	period 1/7/24 to 30/9/25 Total funds £	year ended 30/6/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies	2	97,948	288,564	386,512	209,998
<b>Charitable activities</b>	4				
Charitable Activities		54,100	7,480	61,580	57,000
Investment income	3	1,753	-	1,753	-
<b>Total</b>		<u>153,801</u>	<u>296,044</u>	<u>449,845</u>	<u>266,998</u>
<b>EXPENDITURE ON</b>					
Raising funds		35,322	-	35,322	21,573
<b>Charitable activities</b>					
Charitable Activities		<u>115,441</u>	<u>295,973</u>	<u>411,414</u>	<u>243,080</u>
<b>Total</b>		<u>150,763</u>	<u>295,973</u>	<u>446,736</u>	<u>264,653</u>
<b>NET INCOME</b>		3,038	71	3,109	2,345
<b>Transfers between funds</b>	11	<u>71</u>	<u>(71)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		3,109	-	3,109	2,345
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		43,731	-	43,731	41,386
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>46,840</u></u>	<u><u>-</u></u>	<u><u>46,840</u></u>	<u><u>43,731</u></u>

The notes form part of these financial statements

**EATING BETTER (REGISTERED NUMBER: 09772128)**

**BALANCE SHEET**  
**30 SEPTEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	9	2,080	-	2,080	21,200
Cash at bank		254,594	-	254,594	87,323
		<u>256,674</u>	<u>-</u>	<u>256,674</u>	<u>108,523</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(209,834)	-	(209,834)	(64,792)
		<u>46,840</u>	<u>-</u>	<u>46,840</u>	<u>43,731</u>
<b>NET CURRENT ASSETS</b>					
		<u>46,840</u>	<u>-</u>	<u>46,840</u>	<u>43,731</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>46,840</u>	<u>-</u>	<u>46,840</u>	<u>43,731</u>
<b>NET ASSETS</b>		<u>46,840</u>	<u>-</u>	<u>46,840</u>	<u>43,731</u>
<b>FUNDS</b>	11				
Unrestricted funds				<u>46,840</u>	<u>43,731</u>
<b>TOTAL FUNDS</b>				<u>46,840</u>	<u>43,731</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2025 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.

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 .....17.3.26..... and were signed on its behalf by:



.....  
Ms J K Breatnach - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

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

The charity meets the definition of a public benefit entity as defined by FRS102

**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 costs 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.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**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.

**Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the charity is required to make judgements, 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.

## **EATING BETTER**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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#### **1. ACCOUNTING POLICIES - continued**

##### **Judgements and key sources of estimation uncertainty**

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**

	period 1/7/24 to 30/9/25 £	year ended 30/6/24 £
Grants	386,512	209,998

Grants received, included in the above, are as follows:

	period 1/7/24 to 30/9/25 £	year ended 30/6/24 £
Oak Foundation	169,458	126,711
European Public Health Forum (who is the host of the Healthy Food, Heathy Planet fund)	64,530	43,187
John Ellerman Foundation	30,000	30,000
Julia Davies	-	10,100
Tilt Collective	82,524	-
Brian Mercer	40,000	-
	<u>386,512</u>	<u>209,998</u>

**EATING BETTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

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**3. INVESTMENT INCOME**

	period 1/7/24 to 30/9/25 £	year ended 30/6/24 £
Deposit account interest	1,753	-

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	period 1/7/24 to 30/9/25 £	year ended 30/6/24 £
Charitable services	Charitable Activities	508	1,100
Project income	Charitable Activities	31,480	27,000
Memberships	Charitable Activities	29,592	28,900
		<u>61,580</u>	<u>57,000</u>

**5. NET INCOME/(EXPENDITURE)**

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

	period 1/7/24 to 30/9/25 £	year ended 30/6/24 £
Independent Examination	3,300	-
Audit	-	5,000

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 30 September 2025 nor for the year ended 30 June 2024.

**Trustees' expenses**

£722 reimbursed for travel to 2 Trustees (2024: £325)

## **EATING BETTER**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025**

#### **7. STAFF COSTS**

	period 1/7/24 to 30/9/25 £	year ended 30/6/24 £
Wages and salaries	232,779	191,758
Social security costs	22,947	9,028
Other pension costs	11,039	7,630
	<u>266,765</u>	<u>208,416</u>

Key Management, comprising the Executive Director remuneration amounted to £63,575 (2024: £57,128) being gross salary, employers' national insurance and employers' pension.

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

	period 1/7/24 to 30/9/25	year ended 30/6/24
Total	<u>6</u>	<u>6</u>

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

#### **8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	40,100	169,898	209,998
<b>Charitable activities</b>			
Charitable Activities	<u>57,000</u>	<u>-</u>	<u>57,000</u>
<b>Total</b>	<u>97,100</u>	<u>169,898</u>	<u>266,998</u>
<b>EXPENDITURE ON</b>			
Raising funds	20,562	1,011	21,573
<b>Charitable activities</b>			
Charitable Activities	<u>63,638</u>	<u>179,442</u>	<u>243,080</u>
<b>Total</b>	<u>84,200</u>	<u>180,453</u>	<u>264,653</u>
<b>NET INCOME/(EXPENDITURE)</b>	12,900	(10,555)	2,345
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	30,831	10,555	41,386

**EATING BETTER****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025****8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	43,731	-	43,731

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade debtors	1,040	21,200
Prepayments	1,040	-
	<u>2,080</u>	<u>21,200</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade creditors	2,074	1,610
Social security and other taxes	8,119	1,978
Other creditors	-	1,351
Accruals and deferred income	194,391	59,853
Accrued expenses	5,250	-
	<u>209,834</u>	<u>64,792</u>

**11. MOVEMENT IN FUNDS**

	At 1/7/24 £	Net movement in funds £	Transfers between funds £	At 30/9/25 £
<b>Unrestricted funds</b>				
General fund	43,731	(94,910)	71	(51,108)
Tilt Core	-	27,948	-	27,948
Brian Mercer	-	40,000	-	40,000
John Ellerman Foundation	-	30,000	-	30,000
	<u>43,731</u>	<u>3,038</u>	<u>71</u>	<u>46,840</u>
<b>Restricted funds</b>				
European Public Health Forum (who is the host of the Healthy Food, Healthy Planet fund)	-	(93)	93	-
Tilt	-	164	(164)	-
	<u>-</u>	<u>71</u>	<u>(71)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>43,731</u>	<u>3,109</u>	<u>-</u>	<u>46,840</u>

**EATING BETTER****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025****11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	55,853	(150,763)	(94,910)
Tilt Core	27,948	-	27,948
Brian Mercer	40,000	-	40,000
John Ellerman Foundation	30,000	-	30,000
	<u>153,801</u>	<u>(150,763)</u>	<u>3,038</u>
<b>Restricted funds</b>			
Oak Foundation	169,458	(169,458)	-
European Public Health Forum (who is the host of the Healthy Food, Healthy Planet fund)	72,010	(72,103)	(93)
Tilt	54,576	(54,412)	164
	<u>296,044</u>	<u>(295,973)</u>	<u>71</u>
<b>TOTAL FUNDS</b>	<u><u>449,845</u></u>	<u><u>(446,736)</u></u>	<u><u>3,109</u></u>

**Comparatives for movement in funds**

	At 1/7/23 £	Net movement in funds £	At 30/6/24 £
<b>Unrestricted funds</b>			
General fund	30,831	12,900	43,731
<b>Restricted funds</b>			
Oak Foundation	10,555	(10,555)	-
<b>TOTAL FUNDS</b>	<u><u>41,386</u></u>	<u><u>2,345</u></u>	<u><u>43,731</u></u>

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	97,100	(84,200)	12,900
<b>Restricted funds</b>			
Oak Foundation	126,711	(137,266)	(10,555)
European Public Health Forum (who is the host of the Healthy Food, Healthy Planet fund)	43,187	(43,187)	-
	<u>169,898</u>	<u>(180,453)</u>	<u>(10,555)</u>
<b>TOTAL FUNDS</b>	<u>266,998</u>	<u>(264,653)</u>	<u>2,345</u>

Oak Foundation is funding a proportion of our organisational spending over a three-year period to help the organisation to grow a stronger and more inclusive movement around healthy and sustainable diets in the UK.

European Public Health Forum is funding a position in the organisation and has agreed to another year of funding.

**12. RELATED PARTY DISCLOSURES**

Related party transactions for the year ended 30th September 2025 related to reimbursement of travel costs to two Trustees for a total of £722 (2024: £325)

**13. EMPLOYEE BENEFIT OBLIGATIONS**

The charitable company operates a defined contribution pension scheme with contributions being made by both employer and employees at variable rates. Total pension costs in the current year amounted to £11,039 (2024: £7,630). At 30th September 2025 £nil was due to the provider (2024 £nil).

**EATING BETTER**

England & Wales - Charity number 1175669

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# Accounts

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**REGISTERED COMPANY NUMBER: 09772128 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1175669**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**  
**FOR**  
**EATING BETTER**  
**(A COMPANY LIMITED BY GUARANTEE)**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**EATING BETTER**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

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**EATING BETTER**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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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 30th June 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).

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 JUNE 2024**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and activities**

##### **Governing instrument and objects**

The Eating Better alliance was launched on 1st July 2013. It became a company limited by guarantee on 10th September 2015 and was registered as a charity on 9th November 2017.

Eating Better's charitable objects are:

1. To advance the education of the public in matters relating to healthy, sustainable and fair food systems and to undertake research into the impact of eating patterns on health and the environment, the useful results of which will be published for the public benefit.
2. The preservation and protection of good health for the public benefit by promoting the consumption of healthier diets that contain more plant-based foods and less and better meat and dairy produce.
3. To protect, preserve and improve the physical and natural environment through the promotion of sustainable agricultural methods and animal welfare practices.

##### **About Eating Better**

Eating Better is an alliance of 68 civil society organisations, formed in response to growing evidence of the need for sustainable diets containing less and better meat and dairy. This shift is crucial for people's health, the health of the planet and for a fairer food system.

We have a small core staff team that is led by our Executive Director, Sarah Wakefield who joined us in November 2024, succeeding Simon Billing, who left in January 2024. We are grateful to Simon for all his work and support of Eating Better. We are also led by a Board of Trustees, who represent themselves rather than their organisations.

##### **Our mission**

We are tackling one of the most important issues facing the planet's long-term health - food. Our current, over-intensified, food system (from production to consumption) is the single greatest contributor to climate change, representing roughly a third of total global Greenhouse Gas (GHG) emissions. It is the main cause of soil degradation and biodiversity loss, and the single largest cause of non-communicable disease in the UK and around the world. It also greatly amplifies racial and social injustice, with those least represented and most vulnerable being impacted the most from the ravages of climate change.

Our vision is to create the right food environment for a just transition to a healthier, fairer and more sustainable food system for people, animals and our planet. We act as a catalyst and coordinator for civil society. We play a leadership role, accelerating and coordinating the alliance's action on meat and dairy through our Better by Half Roadmap.

##### **What we do**

Our activities reflect the goals established in collaboration with the alliance to:

- Mobilise - We build common ground that supports our members to increase their impact around shared goals and advocacy
- Lead - We produce resources and generate action which progresses our shared goals
- Establish accountability - We track sector progress, celebrating progress and demanding more of those lagging behind
- Communicate - We highlight solutions, positive messaging and produce shared resources
- Seek justice - We look to nourish food justice in the alliance and make our work relevant in the nations

##### **How we are funded**

Eating Better receives grant support from trusts and foundations outside of the alliance, as well as membership and project funding from member organisations. We are a not for profit organisation and do not accept direct funding from commercial sources.

**EATING BETTER**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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**OBJECTIVES AND ACTIVITIES**

**Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have considered 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.

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 JUNE 2024**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Summary of charitable activities**

Having reached our 10 year anniversary in 2023, this year we embarked on a fresh chapter: to maximise the use of our strengths through experienced convening and collaboration, in order to accelerate the adoption of the cross-sectoral actions outlined in our Better by Half Roadmap strategy.

We have done this by intensifying our work with members with regular policy and communications sub group meetings, alongside our annual in person event, and by establishing three long term projects (**Winning the Narrative, We Need to Talk About Industrial Farming** and **Nourishing Justice**) that are supported and directed by member steering groups or through collaboration with members.

We have continued to strengthen and diversify our numbers, welcoming 8 new organisations to the alliance.

We ran the second version of our wide-reaching online campaign highlighting the benefits of pulses for our health, our pockets and our planet.

We also published new resources to:

- educate on the health and sustainability co-benefits of eating less and better meat and dairy
- explore the current status of sustainable and healthy diet policy action across the the UK, including devolved nations
- shine a light on the attitudes of citizens across the UK on less and better meat and dairy, and make recommendations based on the results

We are grateful for the financial support we have received from the Oak Foundation, the John Ellerman Foundation, We Have the Power, Healthy Food Healthy Planet, Agri-Food Network (AFN+) and our members.

#### **Food system understanding and research**

##### **Promotion of sustainable diets for health**

Our resource 'It's time to act on processed meat' was published in September 2023 following research and consultation with the alliance. It forms agreement on the definition of processed meat, the extent of its health risks and opportunities for action. This was primarily directed at health organisations who we are encouraging to take more public positions. It received interest from Bowel Cancer Research UK, the Guts Charity, and the UKHACC, the latter sharing it with their membership. The UKHACC has since joined the alliance.

This year saw the launch of one of three projects that saw significant alliance member collaboration - **Winning the Narrative**. The member steering group supporting and funding the project included WWF, Soil Association, Good Food Institute, Compassion in World Farming, Food Foundation and the Faculty for Public Health, with extra funding received from the Agri-Food Network (AFN+).

A series of 6 internal workshops took place to collate and distil alliance perspectives on barriers and solutions to influencing the five Roadmap actors (Governments, food retail and manufacturers, food service, producers and financial institutions and investors), plus the health sector, on moving towards less and better meat and dairy. The aim was to reach a common set of recommendations for action. These workshops engaged 31 members of the alliance and had 71 attendees.

Phase 2 of the project will begin at the end of 2024 and include a prioritisation of recommendations to take forward.

##### **A devolved perspective**

Seeking to ensure that the work to promote sustainable diets is relevant and informed across the UK, we have focused on establishing deeper connections with and understanding the current situation in Wales, Scotland and Northern Ireland. In March 2024 we published our policy review of food and farming legislative practice across all four nations of the UK. The work was translated into Welsh, a practice we intend to continue for all our key outputs.

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 JUNE 2024**

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'Eating Better in the Nations' was designed as a tool for those working in food policy, and reviews government policy against 6 of the Better by Half Roadmap's key action areas. The review concluded that more joined up thinking is needed both within, and between, each of the UK's four nations and that food policy was behind where it needed to be across the UK.

Following on from this work, we increased our engagement with stakeholders in the devolved nations and attended a number of policy events in Scotland and Wales (see Reach and Influence section). As part of the **Winning the Narrative** project we have planned two further workshops to be held in October 2024 in Wales, in partnership with Food Sense Wales, and November 2024 with the Good Food Nation Living Lab team based at the University of Edinburgh.

To further support our work and that of our members, our recent Public Attitudes Survey sample audience was split across all devolved nations. This allowed for a deeper understanding of trends in attitudes to food across the UK.

#### Better meat and dairy

Our efforts to promote sustainable agricultural methods and animal welfare practices continued this year with a breakfast workshop with members from the farming sector at this year's Oxford Real Farming Conference. Insights from this were used to inform both our **Winning the Narrative**, as well as our **We Need to Talk About Industrial Farming** projects.

**We Need to Talk About Industrial Farming**, launched this year, aims to clarify the definition of, and call for an end to, unsustainable and harmful industrial farming systems. This project is supported and funded by a steering group including Compassion in World Farming, World Animal Protection, Faculty of Public Health and RSPCA Assured.

The project will result in the co-creation of a toolkit for transition focused on industry and policy action and is intended to complement the Wildlife and Countryside Link's current work on the permitting of industrial farming systems. The toolkit will be based on a common set of principles for industrial farming which will be incorporated into our existing Sourcing Better Framework, making them an actionable and practical tool that can be used for retailer engagement and beyond.

Alongside calling for an end to unsustainable practices, we have in the past and will continue to showcase positive examples of sustainable agriculture. This year, we produced a short film on the Pentrefelin farm in North Wales, which produces pasture fed beef and dairy for the local community.

#### **Reach and Influence**

##### New members

We were delighted to welcome 8 diverse new members to the alliance. They range from across the health, farming, social justice and education sectors and are the UKHACC, the Sustainable Food Trust, Food Cycle, Better Food Traders, Food Matters, Diverse Nutrition Association, NUS Charity and Children's Alliance.

##### Events and engagements

In the last year we were invited to attend and speak at several events, workshops and conferences:

##### Speaking engagements:

- The FFCC's Food Conversation (5 occasions)
- The Glasgow Food Policy Partnership webinar
- Nourish Fish+ in a Good Food Nation Conference
- Eating Better Executive director Sarah Wakefield joined the Food Foundation in co-facilitating an NGO workshop with a number of funders, in order to explore attracting new funding into the sector and identify opportunities for collective NGO activity.
- We hosted a private breakfast for members and farmers at the Oxford Real Farming Conference.

##### Events and workshops

- Nourish Public Diners: Infrastructure for a Good Food Nation
- Scottish Food Coalition's Good Food Nation strategy day
- Plant-Based Universities (PBU) and SOS-UK's special leaders' gathering

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 JUNE 2024**

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- The Institute for European Environmental Policy UK Spring Reception
- RACE Summit: Racial Action on the Climate Emergency
- UKRI project on Cultured Meat
- The Good Food Nation conference
- The Which? Food Policy Roundtable
- Food Shocks event in Cardiff
- Alliance to Save Our Antibiotics parliamentary event 27th February 2024
- AFN Big Tent Event 2024
- Oxford Real Farming Conference
- Groundswell - Regenerative Farming Festival

#### **Member support on advocacy**

The 2024 general election provided an opportune moment for civil society to convene and join up their asks and/or presence with regards to policymakers. Eating Better provided a briefing for members in advance of the election, based on 3 key asks co-designed with our policy subgroup. We also helped join-up members engaging at the 2024 party political conferences and provided resources for their parliamentary engagement, such as our recently published Public Attitudes Survey.

#### **Campaigns and social media**

Aiming to highlight healthy, sustainable and affordable plant-based food through culturally appropriate cuisines, in December 2023 we launched a joyful holiday campaign celebrating food, culture and heritage, taking culinary inspiration from dishes made for Diwali, Hanukkah, Christmas and more. The campaign showcased local food initiatives and community chefs sharing their projects and food stories.

Following the success of our first Anything Is Pulse-able online campaign in 2022-23, we ran a second version in May 2024 and supported it with three blogs promoting the benefits of pulses by members Made In Hackney and First Steps Nutrition, as well as chef and cookbook author Lina Saad.

In March we continued our video case studies with a short film telling the story of Huw Foulkes and his small dairy farm in North Wales, Pentrefelin. With over 900 views between publication and the end of the reporting year, this is by far our most popular video to date.

While newsletter followers remain consistent, we have changed the newsletter to be more concise, highlighting work from Eating Better and alliance members. We have also created more visual blocks to highlight podcasts, books and other media focused on food systems transformation.

As the social media landscape has changed over the past year, with X (formerly Twitter) changing rapidly, our main social media outlet is LinkedIn. We have grown by 1200 followers and are utilising the platform to share Eating Better projects, work from across the alliance, news stories that are relevant to our goals and as a way to connect with individuals across the alliance and beyond.

#### **Diversity, Equity and Inclusion**

We are continuing our journey to improve our diversity, equity and inclusion (DEI). In collaboration with our funder Healthy Food, Healthy Planet we extended the contract for the Community Mobiliser role within our team. We have participated in the Race Report 2023 and co-created the Food and Racial Justice Group with our alliance member Sustain.

Parallel to this, in association with Sustain and part funded by the Agri-Food Network (AFN+) we have launched the **Nourishing Justice** project, which aims to build an inclusive movement of diverse voices, utilising the expertise and insights of an array of food system stakeholders working on Equality, Diversity and Inclusion and anti-racism. Through the project we are aiming to discuss, collate and highlight work that individuals and organisations are carrying out in the UK on issues such as social justice, food justice, food sovereignty, and nutritional security.

Outputs of the project will include:

- a resource guide providing a detailed overview of the development of food justice collaborations and racial justice initiatives across the UK

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30 JUNE 2024**

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- a Food Justice webpage
- a Food Symposium that will be held in 2025

#### **Next steps**

During the next year our plans include:

- Catalysing action on the co-designed recommendations from the first phase of the Winning the Narrative project. This will involve close collaboration especially with health, farming and environment members in utilising their reach to focus the combined asks of the alliance.
- Embarking on the second phase of the We Need to Talk About Industrial Farming project, including the incorporation of newly collectively agreed farming standards to the Sourcing Better guide and launching state of play reporting and engagement with retail and industry
- Delivering the Nourishing Justice project toolkit, website and Food Symposium, and looking to identify ways to embed DEI principles and learnings across our wider work
- Mapping work being undertaken on sustainable diets across the alliance, and using it to track progress against the Better By Half recommendations for action
- Embarking on further internal longer term DEI training with the support of a specialist consultancy

## **FINANCIAL REVIEW**

### **Reserves policy**

Eating Better's policy is to invest its funds to drive change towards healthy and sustainable diets.

We aim to retain sufficient free reserves to enable us to meet our commitments and continue to operate efficiently. Our level of free reserves is largely dependent on the timing of annual grant funding, which we receive in the first quarter of our financial year. We manage our reserves over this funding cycle by monitoring our working capital and by generating funds from charitable services and project income throughout the year.

We consider our income portfolio, our expenditure commitments and working capital.

At 30th June 2024 reserves were £43,731 (£41,386 at 30th June 2023).

Our reserves policy is to hold three months of salary costs. Our reserves balance at the end of the year is slightly below that level due to timings of activities. The Board of Trustees are confident the reserves level is adequate and will be restored above our target by the end of 2024.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. The members have guaranteed to contribute a maximum of £10 each in the event of the company being wound up.

### **Recruitment and appointment of new trustees**

The directors are charity trustees as defined by section 177 of the Charities Act 2011. Trustees are appointed by ordinary resolution by the present trustees or at the Annual General Meeting.

### **Organisational structure**

The charity is run by the Board comprising the trustees who delegate the day to day running to the Executive Director, Sarah Wakefield.

### **Risk management**

The trustees have conducted their own review of the major risks to which the charity is exposed, and systems have been established to manage those risks. Lack of diversity of funding sources and the dependence on one or two funders for core funding is the most significant. Internal risks are minimised by ensuring good communication and consultation within the alliance. These procedures are kept under regular review to ensure that they still meet the needs of the charity.

**EATING BETTER**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

09772128 (England and Wales)

**Registered Charity number**

1175669

**Registered office**

44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Trustees**

Ms J C Landon (resigned 18/4/2024)  
Ms C McKenna  
Ms C E Oxborrow  
Mr D Williamson  
Mr N W Dugdale  
Ms V Hird (resigned 19/7/2023)  
Ms K Bash (appointed 19/7/2023)  
Ms S Meelu (appointed 17/7/2023)  
Ms E Gadd (appointed 17/7/2023)  
Ms J K Breatnach (appointed 20/1/2024)

**Company Secretary**

Ms S Wakefield

**Senior Statutory Auditor**

Dr Shona Wardrop CA

**Auditors**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**Bankers**

HSBC  
153 North Street  
Brighton  
East Sussex  
BN1 1RE

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Eating Better 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).

**EATING BETTER**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

08 October 2024

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

*Julia Breatnach*

.....  
Ms J K Breatnach - Trustee

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF EATING BETTER**

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### **Opinion**

We have audited the financial statements of Eating Better (the 'charitable company') for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
EATING BETTER**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF EATING BETTER**

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### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

### **Capability of the audit in detecting irregularities, including fraud - our procedures**

Based on our understanding of the charity and its activities, and through discussion with the trustees and management, we identified the principal risks of material misstatement both at the financial statement level and at the assertion level.

We considered these risks in the light of various factors including the level of complexity, subjectivity, uncertainty, potential management bias, fraud, materiality and any other relevant factors. We considered the extent to which these would have a material impact on the financial statements and designed our audit work accordingly.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud, and reviewed significant or unusual transactions to identify their underlying supporting rationale
- We inspected the minutes of meetings of those charged with governance, and made direct enquiries of management and the board of trustees concerning the charity's policies and procedures relating to:
  - o Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - o The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates were indicative of a potential bias and tested significant transactions that were unusual or those outside the normal course of business.

We also

- discussed and reviewed the charity's business model and forward planning to assess going concern
- communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- carried out substantive testing on income and expenditure
- re-performed reconciliations of control accounts, and recalculated items such as depreciation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
EATING BETTER**

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This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Shona Wardrop*

Dr Shona Wardrop CA (Senior Statutory Auditor)  
for and on behalf of Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

08 October 2024

Date: .....

**EATING BETTER****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	40,100	169,898	209,998	164,399
<b>Charitable activities</b>					
Charitable Activities	3	57,000	-	57,000	40,400
<b>Total</b>		<u>97,100</u>	<u>169,898</u>	<u>266,998</u>	<u>204,799</u>
<b>EXPENDITURE ON</b>					
Raising funds		20,562	1,011	21,573	15,786
<b>Charitable activities</b>					
Charitable Activities		63,638	179,442	243,080	277,722
<b>Total</b>		<u>84,200</u>	<u>180,453</u>	<u>264,653</u>	<u>293,508</u>
<b>NET INCOME/(EXPENDITURE)</b>		12,900	(10,555)	2,345	(88,709)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		30,831	10,555	41,386	130,095
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>43,731</u></u>	<u><u>-</u></u>	<u><u>43,731</u></u>	<u><u>41,386</u></u>

The notes form part of these financial statements

**EATING BETTER (REGISTERED NUMBER: 09772128)****BALANCE SHEET****30 JUNE 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	21,200	-	21,200	2,500
Cash at bank		87,323	-	87,323	100,146
		<u>108,523</u>	<u>-</u>	<u>108,523</u>	<u>102,646</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(64,792)	-	(64,792)	(61,260)
		<u>43,731</u>	<u>-</u>	<u>43,731</u>	<u>41,386</u>
<b>NET CURRENT ASSETS</b>					
		<u>43,731</u>	<u>-</u>	<u>43,731</u>	<u>41,386</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>43,731</u>	<u>-</u>	<u>43,731</u>	<u>41,386</u>
<b>NET ASSETS</b>					
		<u>43,731</u>	<u>-</u>	<u>43,731</u>	<u>41,386</u>
<b>FUNDS</b>					
	10				
Unrestricted funds				43,731	30,831
Restricted funds				-	10,555
<b>TOTAL FUNDS</b>					
				<u>43,731</u>	<u>41,386</u>

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 08 October 2024..... and were signed on its behalf by:

*Julia Breatnach*

.....  
Ms J K Breatnach - Trustee

The notes form part of these financial statements

**EATING BETTER****NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2024****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

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

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

The charity meets the definition of a public benefit entity as defined by FRS102

**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 costs 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.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**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.

**Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the charity is required to make judgements, 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.

**EATING BETTER****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024****1. ACCOUNTING POLICIES - continued****Judgements and key sources of estimation uncertainty**

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
	£	£
Grants	209,998	164,399
	<u>209,998</u>	<u>164,399</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Oak Foundation	126,711	112,586
European Public Health Forum (who is the host of the Healthy Food, Heathy Planet fund)	43,187	21,813
John Ellerman Foundation	30,000	30,000
Julia Davies	10,100	-
	<u>209,998</u>	<u>164,399</u>

**EATING BETTER****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024****3. INCOME FROM CHARITABLE ACTIVITIES**

		2024	2023
	Activity	£	£
Charitable services	Charitable Activities	1,100	4,500
Project income	Charitable Activities	27,000	25,000
Memberships	Charitable Activities	28,900	10,900
		<u>57,000</u>	<u>40,400</u>

**4. NET INCOME/(EXPENDITURE)**

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

	2024	2023
	£	£
Audit	5,000	4,200
	<u>5,000</u>	<u>4,200</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

**Trustees' expenses**

£325 reimbursed for travel to 2 Trustees (2023: NIL)

**6. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	191,758	142,391
Social security costs	9,028	14,059
Other pension costs	7,630	5,461
	<u>208,416</u>	<u>161,911</u>

Key Management, comprising the trustees and the Executive Director, remuneration amounted to £57,128 (2023: £61,093) being gross salary, employers' national insurance and employers' pension.

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

	2024	2023
Total	6	5
	<u>6</u>	<u>5</u>

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

**EATING BETTER****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024****7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	30,000	134,399	164,399
<b>Charitable activities</b>			
Charitable Activities	40,400	-	40,400
<b>Total</b>	<u>70,400</u>	<u>134,399</u>	<u>204,799</u>
<b>EXPENDITURE ON</b>			
Raising funds	12,972	2,814	15,786
<b>Charitable activities</b>			
Charitable Activities	156,692	121,030	277,722
<b>Total</b>	<u>169,664</u>	<u>123,844</u>	<u>293,508</u>
<b>NET INCOME/(EXPENDITURE)</b>	(99,264)	10,555	(88,709)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	130,095	-	130,095
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>30,831</u></u>	<u><u>10,555</u></u>	<u><u>41,386</u></u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	21,200	2,500
	<u><u>21,200</u></u>	<u><u>2,500</u></u>

**EATING BETTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	1,610	3,046
Social security and other taxes	1,978	2,584
Other creditors	1,351	2,369
Accruals and deferred income	59,853	53,261
	<u>64,792</u>	<u>61,260</u>

**10. MOVEMENT IN FUNDS**

	At 1/7/23	Net movement in funds	At 30/6/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	30,831	12,900	43,731
<b>Restricted funds</b>			
Oak Foundation	10,555	(10,555)	-
	<u>41,386</u>	<u>2,345</u>	<u>43,731</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	97,100	(84,200)	12,900
<b>Restricted funds</b>			
Oak Foundation	126,711	(137,266)	(10,555)
European Public Health Forum (who is the host of the Healthy Food, Healthy Planet fund)	43,187	(43,187)	-
	<u>169,898</u>	<u>(180,453)</u>	<u>(10,555)</u>
<b>TOTAL FUNDS</b>	<u>266,998</u>	<u>(264,653)</u>	<u>2,345</u>

**EATING BETTER****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2024****10. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1/7/22 £	Net movement in funds £	At 30/6/23 £
<b>Unrestricted funds</b>			
General fund	130,095	(99,264)	30,831
<b>Restricted funds</b>			
Oak Foundation	-	10,555	10,555
<b>TOTAL FUNDS</b>	<u>130,095</u>	<u>(88,709)</u>	<u>41,386</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	70,400	(169,664)	(99,264)
<b>Restricted funds</b>			
Oak Foundation	112,586	(102,031)	10,555
European Public Health Forum (who is the host of the Healthy Food, Healthy Planet fund)	21,813	(21,813)	-
	<u>134,399</u>	<u>(123,844)</u>	<u>10,555</u>
<b>TOTAL FUNDS</b>	<u>204,799</u>	<u>(293,508)</u>	<u>(88,709)</u>

Oak Foundation is funding a proportion of our organisational spending over a three-year period to help the organisation to grow a stronger and more inclusive movement around healthy and sustainable diets in the UK.

European Public Health Forum is funding a position in the organisation and has agreed to another year of funding.

**EATING BETTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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**11. RELATED PARTY DISCLOSURES**

Related party transactions for the year ended 30th June 2024 related to reimbursement of travel costs to two Trustees for a total of £325.

**12. EMPLOYEE BENEFIT OBLIGATIONS**

The charitable company operates a defined contribution pension scheme with contributions being made by both employer and employees at variable rates. Total pension costs in the current year amounted to £7,630 (2023: £5,461). At 30th June 2024 £nil was due to the provider (2023 £nil).

**EATING BETTER**

England & Wales - Charity number 1175669

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# Accounts

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**REGISTERED COMPANY NUMBER: 09772128 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1175669**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2023**

**FOR**

**EATING BETTER**  
**(A COMPANY LIMITED BY GUARANTEE)**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**EATING BETTER**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2023**

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## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2023**

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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 30th June 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**

##### **Governing instrument and objects**

The Eating Better alliance was launched on 1st July 2013. It became a company limited by guarantee on 10th September 2015 and was registered as a charity on 9th November 2017. Eating Better's objects are:

1. To advance the education of the public in matters relating to healthy, sustainable and fair food systems and to undertake research into the impact of eating patterns on health and the environment, the useful results of which will be published for the public benefit.
2. The preservation and protection of good health for the public benefit by promoting the consumption of healthier diets that contain more plant-based foods and less and better meat and dairy produce.
3. To protect, preserve and improve the physical and natural environment through the promotion of sustainable agricultural methods and animal welfare practices.

##### **About Eating Better**

Eating Better is an alliance of civil society organisations launched in 2013, in response to growing evidence of the need for sustainable diets with less & better meat for people's health, the health of the planet and feeding the world more fairly. Our long-term ambition is to see dietary patterns shift towards being healthy and sustainable.

##### **Who we are**

We are a charity and our work is not for profit. We are an alliance of over 60 civil society organisations spanning a breadth of expertise and interests including the environment, climate change, animal welfare, social justice, public health, research, professional and producer interests. We have a small core staff team that has been led by our Executive Director, Simon Billing and a Board of Trustees.

##### **What we do**

Our activities reflect the shared goals established by the alliance to:

- Build and demonstrate coherent cross-sectoral leadership and collaboration on less & better meat consumption and more plant-based eating as part of healthy, sustainable diets.
- To make change happen at the level of government policy, business practice and behaviour change, by developing 'asks', generating advocacy support and encouraging practical initiatives.
- Stimulate long-term cultural shifts by devising new ways of framing the 'eat less meat' message that are compelling and inclusive.

##### **How we are funded**

Eating Better is grant funded from trusts and foundations outside of the alliance and project funding from member organisations.

**EATING BETTER**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30TH JUNE 2023**

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**OBJECTIVES AND ACTIVITIES**

**Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have considered 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.

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2023**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Our work continues to focus on influencing five key audiences - Government, food retail and food service, producers and investors - to influence policy, the food environment, procurement and investment strategies. These priorities were identified in our Better by Half Roadmap, our consensus-based strategy for the main actors to achieve less and better meat and dairy consumption.

In the face of the challenging backdrop of high inflation and the cost-of-living crisis, we developed our first campaign on pulses, which proved to be hugely successful, galvanising support from a wide range of stakeholders. We also launched new resources to promote wider cross-sectoral civil society collaboration, to engage health professionals as advocates for healthy and sustainable diets, and to promote sustainable farming practices.

We have continued to strengthen the alliance to support a more impactful and coordinated cross-sectoral civil society campaign for change. We welcomed a new influential member to our alliance that is now over 60-strong. The Woodland Trust is the UK's largest woodland conservation charity with 500,000 members. It cares for 1,000 woods across the UK, fighting to protect ancient woodland and wildlife habitats and restore the ecological condition of existing woods, as well as create new ones.

We are grateful for the support we have received from the Oak Foundation, the John Ellerman Foundation, We Have the Power and our members.

##### **Membership**

We hosted our annual alliance event, which focussed on identifying pathways for greater momentum on healthy and sustainable diets in a challenging economic and political environment. A key theme that emerged was how to promote our message of 'less and better' meat and dairy within the cost-of-living crisis. The alliance identified the opportunity of greater focus on promoting the consumption of more affordable plant proteins.

We are grateful for the support and active engagement of alliance members, who renewed their commitment to our mission and identified further opportunities for collaboration.

##### **Understanding our food system**

We published 'Sourcing Better Checked Out', our first assessment of retailers against our Sourcing Better framework, a guide for retailers on the best sourcing practices across meat and dairy. Our framework recognises that a holistic approach is necessary to raise standards across production, while at the same time, significantly lowering the volume of meat produced. The survey reviewed the publicly available policies of 10 major retailers against 12 outcomes. These included animal feed and rearing, limiting the use of antibiotics, tackling greenhouse gas emissions and nature loss, minimising pollution, water scarcity and run-off, and improving soil health. Our review found no evidence that retailers are working beyond addressing single issues, that transparency is poor, and that progress across the different impact areas is uneven. The Eating Better alliance is asking retailers to adopt a holistic approach, to develop a plan to address all issue areas and publish progress against targets.

##### **Growing our influence**

2023 marks the 10-year anniversary of the establishment of Eating Better. We are pleased to report that we are receiving increasing recognition as a successful model of cross-sectoral collaboration for effective advocacy. We commissioned research and interviews with alliances across Europe to compile the ingredients for successful food system change. We published 'Recipes for Success', a guide for civil society collaboration on healthy and sustainable diets that has been translated into several languages.

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2023**

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Our model is increasingly recognised on the international stage. Eating Better was proud to be a partner in the international Extinction or Regeneration Conference hosted by Compassion in World Farming. We organised a parallel session at the conference inviting representatives from seven countries to share experiences on food system transformation from across Europe.

Given the UK's changing political and economic context, we set about building a greater depth of understanding of the influential centre-right public. We commissioned qualitative research to understand values, engagement on climate and food issues, and effective messaging alignment. The outcomes of the research have been incorporated within our own messaging and that of members of the alliance.

We have been exploring ways to engage health professionals more actively in promoting healthy and sustainable diets. In partnership with the Faculty of Public Health and the UK Health Alliance for Climate Change, we surveyed health organisations. The findings showed a strong appetite to work on sustainable diets but over a third (66%) had no food policy or position. The outcomes of this work have informed our decision to focus on processed meat, where reduction benefits both human health and the environment. This issue also offers a clear role for health organisations in developing policies and advice to support a reduction in processed meat consumption.

We have embarked on a journey to improve our diversity, equity and inclusion (DEI). Working with an external consultancy, Collaborative Future, we have begun to understand and embed practices that will expand the team's knowledge of diversity and inclusion. We published our first statement on DEI and wellbeing, which is informing new practices in recruitment and communications.

We recruited a community mobiliser to increase our engagement with under-represented voices. In the context of food justice, we are taking steps to critically examine the role we play in the transformation towards healthy, just and sustainable food systems. Celebrating the wide variety of food cultures in the UK is an important aspect of this work offering us the opportunity to involve new and emerging voices. For example, we explored the history of Caribbean food in the UK for a piece on Windrush Day and delved into the politics of kitchari.

#### **Reach**

In January we launched a new coordinated campaign entitled 'Anything is Pulseable' to promote the health, sustainability and affordability of pulses. We shared recipes from different cultures showcasing the use of pulses as the unsung heroes of the kitchen. We promoted the campaign across social media platforms. Alliance members produced content and posted about the campaign on their platforms, boosting the visibility of pulses. Across Instagram posts using the hashtag #AnythingIsPulseable during the campaign period, there were 4.5K likes, and combined follower reach of around 320,000.

#### **Looking to the year ahead**

During the next year our plans include:

- We will work in the four UK nations to build greater momentum and greater support with new actors for healthy and sustainable diets.
- We will continue to develop our promotion of pulses as part of a sustainable, affordable and nutritious diet, whilst highlighting recipes from across different cultures.
- We will continue our journey to embed DEI principles into our work, by continuing our training, learning from others and continuing to engage diverse voices across the food system change movement.
- We will continue to champion our holistic approach to better production whilst showcasing nature friendly farming.

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2023**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

Eating Better's policy is to invest its funds to drive change towards healthy and sustainable diets.

We aim to retain sufficient free reserves to enable us to meet our commitments and continue to operate efficiently. Our level of free reserves is largely dependent on the timing of annual grant funding, which we receive in the first quarter of our financial year. We manage our reserves over this funding cycle by monitoring our working capital and by generating funds from charitable services and project income throughout the year.

We consider our income portfolio, our expenditure commitments and working capital.

At 30th June 2023 reserves were £41,386 (£130,095 at 30th June 2022).

Our reserves policy is to hold three months of salary costs. Our reserves balance at the end of the year is slightly below that level due to timings of activities. The Trustees are confident the reserves level is adequate and will be restored in the first quarter.

The trustees have approved a budget that meets our reserve target by 30 June 2024.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a company limited by guarantee, incorporated on 10th September 2015 and registered as a charity on 9th November 2017.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association.

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

##### **Recruitment and appointment of new trustees**

The directors are charity trustees as defined by section 177 of the Charities Act 2011. Trustees are appointed by ordinary resolution by the present trustees or at the Annual General Meeting.

##### **Organisational structure**

The charity is run by the Board comprising of the trustees who delegate the day to day running to the Executive Director, Simon Billing.

##### **Risk management**

The trustees have conducted their own review of the major risks to which the charity is exposed, and systems have been established to manage those risks. Lack of diversity of funding sources and the dependence on a single funder for core funding is the most significant. Internal risks are minimised by ensuring good communication and consultation within the alliance. These procedures are kept under regular review to ensure that they still meet the needs of the charity.

**EATING BETTER**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30TH JUNE 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

09772128 (England and Wales)

**Registered Charity number**

1175669

**Registered office**

44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

**Trustees**

Ms J C Landon  
Ms C McKenna  
Ms C E Oxborrow  
Mr D Williamson  
Mr N W Dugdale  
Ms V Hird (resigned 19/7/2023)  
Ms K Bash (appointed 19/7/2023)  
Ms S Meelu (appointed 17/7/2023)  
Ms E Gadd (appointed 17/7/2023)

**Company Secretary**

Mr S Billing

**Senior Statutory Auditor**

Shona Wardrop CA

**Auditors**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**Bankers**

HSBC  
153 North Street  
Brighton  
East Sussex  
BN1 1RE

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2023**

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#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Eating Better 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### **AUDITORS**

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 7<sup>th</sup> November 2023 and signed on its behalf by:

Mr D Williamson - Trustee

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF EATING BETTER**

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### **Opinion**

We have audited the financial statements of Eating Better (the 'charitable company') for the year ended 30th June 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30th June 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
EATING BETTER**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF EATING BETTER**

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### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates, and considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. We identified that the following laws and regulations are central to the charitable company:

- Companies Act 2006
- Charities Act 2011
- Charities SORP 2019
- Health & safety regulations

We did not find any instances of non-compliance or breaches of the legislation framework applicable to the charitable company.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We identified that the following areas were of high risk:

- Completeness of income. We performed various audit tests to ensure that income was not materially understated in the financial statements.
- Management override of controls. We performed various audit tests to ensure there was no material management override of controls

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, UK tax legislation, Charities Act 2011 and Charities SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel when considered necessary. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of management bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
EATING BETTER**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Shona Wardrop CA (Senior Statutory Auditor)  
for and on behalf of Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

Date: 7<sup>th</sup> November 2023

**EATING BETTER****STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30TH JUNE 2023**

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		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies	2	30,000	134,399	164,399	240,539
<b>Charitable activities</b>	3				
Charitable Activities		<u>40,400</u>	<u>-</u>	<u>40,400</u>	<u>28,657</u>
<b>Total</b>		<u>70,400</u>	<u>134,399</u>	<u>204,799</u>	<u>269,196</u>
<b>EXPENDITURE ON</b>					
Raising funds		12,972	2,814	15,786	21,585
<b>Charitable activities</b>					
Charitable Activities		<u>156,692</u>	<u>121,030</u>	<u>277,722</u>	<u>238,228</u>
<b>Total</b>		<u>169,664</u>	<u>123,844</u>	<u>293,508</u>	<u>259,813</u>
<b>NET INCOME/(EXPENDITURE)</b>		(99,264)	10,555	(88,709)	9,383
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		130,095	-	130,095	120,712
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>30,831</u>	<u>10,555</u>	<u>41,386</u>	<u>130,095</u>

The notes form part of these financial statements

**EATING BETTER (REGISTERED NUMBER: 09772128)**

**BALANCE SHEET**  
**30TH JUNE 2023**

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	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	2,500	-	2,500	-
Cash at bank		<u>40,500</u>	<u>59,646</u>	<u>100,146</u>	<u>203,788</u>
		43,000	59,646	102,646	203,788
<b>CREDITORS</b>					
Amounts falling due within one year	9	(12,169)	(49,091)	(61,260)	(73,693)
<b>NET CURRENT ASSETS</b>					
		<u>30,831</u>	<u>10,555</u>	<u>41,386</u>	<u>130,095</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>30,831</u>	<u>10,555</u>	<u>41,386</u>	<u>130,095</u>
<b>NET ASSETS</b>					
		<u>30,831</u>	<u>10,555</u>	<u>41,386</u>	<u>130,095</u>
<b>FUNDS</b>					
	10				
Unrestricted funds				30,831	130,095
Restricted funds				<u>10,555</u>	<u>-</u>
<b>TOTAL FUNDS</b>					
				<u>41,386</u>	<u>130,095</u>

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 7<sup>th</sup> November 2023 and were signed on its behalf by:

Mr D Williamson - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

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

The charity meets the definition of a public benefit entity as defined by FRS102

**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 costs 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.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**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.

**1. ACCOUNTING POLICIES - continued**

**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**

	2023	2022
	£	£
Donations	-	12,093
Grants	<u>164,399</u>	<u>228,446</u>
	<u>164,399</u>	<u>240,539</u>

**EATING BETTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH JUNE 2023**

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**2. DONATIONS AND LEGACIES - continued**

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Esmee Fairbairn Foundation	-	88,000
Oak Foundation	112,586	125,746
Farming the Future	-	14,700
European Public Health Forum (who is the host of the Healthy Food, Heathy Planet fund)	21,813	-
John Ellerman Foundation	<u>30,000</u>	<u>-</u>
	<u>164,399</u>	<u>228,446</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2023	2022
		£	£
Charitable services	Charitable Activities	4,500	-
Project income	Charitable Activities	25,000	28,657
Memberships	Charitable Activities	<u>10,900</u>	<u>-</u>
		<u>40,400</u>	<u>28,657</u>

**4. NET INCOME/(EXPENDITURE)**

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

	2023	2022
	£	£
Audit	<u>4,200</u>	<u>3,000</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th June 2023 nor for the year ended 30th June 2022.

**EATING BETTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH JUNE 2023**

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**5. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

No expenses were reimbursed in the year (2022: £33 reimbursement of travel to 1 Trustee)

**6. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	142,391	116,844
Social security costs	14,059	12,206
Other pension costs	<u>5,461</u>	<u>4,752</u>
	<u>161,911</u>	<u>133,802</u>

Key Management, comprising the trustees and the Executive Director, remuneration amounted to £61,093 (2022: £58,757) being gross salary, employers' national insurance and employers' pension.

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

	2023	2022
Total	<u>5</u>	<u>3</u>

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

**EATING BETTER****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH JUNE 2023****7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	100,093	140,446	240,539
<b>Charitable activities</b>			
Charitable Activities	<u>28,657</u>	<u>-</u>	<u>28,657</u>
<b>Total</b>	<u>128,750</u>	<u>140,446</u>	<u>269,196</u>
<b>EXPENDITURE ON</b>			
Raising funds	5,586	15,999	21,585
<b>Charitable activities</b>			
Charitable Activities	<u>90,439</u>	<u>147,789</u>	<u>238,228</u>
<b>Total</b>	<u>96,025</u>	<u>163,788</u>	<u>259,813</u>
<b>NET INCOME/(EXPENDITURE)</b>	32,725	(23,342)	9,383
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	97,370	23,342	120,712
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>130,095</u>	<u>-</u>	<u>130,095</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	<u>2,500</u>	<u>-</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	3,046	25,868
Social security and other taxes	2,584	558
Other creditors	2,369	2,135
Accruals and deferred income	<u>53,261</u>	<u>45,132</u>
	<u>61,260</u>	<u>73,693</u>

**EATING BETTER****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30TH JUNE 2023****10. MOVEMENT IN FUNDS**

	At 1/7/22 £	Net movement in funds £	At 30/6/23 £
<b>Unrestricted funds</b>			
General fund	130,095	(99,264)	30,831
<b>Restricted funds</b>			
Oak Foundation	-	10,555	10,555
	<u>130,095</u>	<u>(88,709)</u>	<u>41,386</u>
<b>TOTAL FUNDS</b>	<u>130,095</u>	<u>(88,709)</u>	<u>41,386</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	70,400	(169,664)	(99,264)
<b>Restricted funds</b>			
Oak Foundation	112,586	(102,031)	10,555
European Public Health Forum (who is the host of the Healthy Food, Healthy Planet fund)	<u>21,813</u>	<u>(21,813)</u>	<u>-</u>
	<u>134,399</u>	<u>(123,844)</u>	<u>10,555</u>
<b>TOTAL FUNDS</b>	<u>204,799</u>	<u>(293,508)</u>	<u>(88,709)</u>

**Comparatives for movement in funds**

	At 1/7/21 £	Net movement in funds £	At 30/6/22 £
<b>Unrestricted funds</b>			
General fund	97,370	32,725	130,095
<b>Restricted funds</b>			
Oak Foundation	23,342	(23,342)	-
	<u>120,712</u>	<u>9,383</u>	<u>130,095</u>
<b>TOTAL FUNDS</b>	<u>120,712</u>	<u>9,383</u>	<u>130,095</u>

## **EATING BETTER**

### **NOTES TO THE FINANCIAL STATEMENTS - continued** **FOR THE YEAR ENDED 30TH JUNE 2023**

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#### **10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	128,750	(96,025)	32,725
<b>Restricted funds</b>			
Oak Foundation	125,746	(149,088)	(23,342)
Farming the Future	<u>14,700</u>	<u>(14,700)</u>	<u>-</u>
	<u>140,446</u>	<u>(163,788)</u>	<u>(23,342)</u>
<b>TOTAL FUNDS</b>	<u>269,196</u>	<u>(259,813)</u>	<u>9,383</u>

Oak Foundation is funding a proportion of our organisational spending over a three-year period to help the organisation to grow a stronger and more inclusive movement around healthy and sustainable diets in the UK.

European Public Health Forum is funding a position in the organisation and has agreed to another year of funding.

#### **11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30th June 2023.

#### **12. EMPLOYEE BENEFIT OBLIGATIONS**

The charitable company operates a defined contribution pension scheme with contributions being made by both employer and employees at variable rates. Total pension costs in the current year amounted to £5,461 (2022: £4,752). At 30th June 2023, £nil was due to the provider (2022: £nil).

**EATING BETTER**

England & Wales - Charity number 1175669

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# Accounts

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**REGISTERED COMPANY NUMBER: 09772128 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1175669**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2022**

**FOR**

**EATING BETTER**  
**(A COMPANY LIMITED BY GUARANTEE)**

Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

**EATING BETTER**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2022**

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## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2022**

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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 30th June 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**

##### **Governing instrument and objects**

The Eating Better alliance was launched on 1st July 2013. It became a company limited by guarantee on 10th September 2015 and was registered as a charity on 9th November 2017. Eating Better's objects are:

1. To advance the education of the public in matters relating to healthy, sustainable and fair food systems and to undertake research into the impact of eating patterns on health and the environment, the useful results of which will be published for the public benefit.
2. The preservation and protection of good health for the public benefit by promoting the consumption of healthier diets that contain more plant-based foods and less and better meat and dairy produce.
3. To protect, preserve and improve the physical and natural environment through the promotion of sustainable agricultural methods and animal welfare practices.

##### **About Eating Better**

Eating Better is an alliance of civil society organisations launched in 2013, in response to growing evidence of the need for sustainable diets with less & better meat for people's health, the health of the planet and feeding the world more fairly. Our long-term ambition is to see dietary patterns shift towards being healthy and sustainable.

##### **Who we are**

We are a charity and our work is not for profit. We are an alliance of over 60 civil society organisations spanning a breadth of expertise and interests including the environment, climate change, animal welfare, social justice, resource use, public health, research, professional and producer interests. We have a small core staff team that has been led by our Executive Director, Simon Billing and a Board of Trustees.

##### **What we do**

Our activities reflect the shared goals established by the alliance to:

- Build and demonstrate coherent cross-sectoral leadership and collaboration on less & better meat consumption and more plant-based eating as part of healthy, sustainable diets.
- To make change happen at the level of government policy, business practice and behaviour change, by developing 'asks', generating advocacy support and encouraging practical initiatives.
- Stimulate long-term cultural shifts by devising new ways of framing the 'eat less meat' message that are compelling and inclusive.

##### **How we are funded**

Eating Better is grant funded from trusts and foundations outside of the alliance and project funding from member organisations.

**EATING BETTER**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30TH JUNE 2022**

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**OBJECTIVES AND ACTIVITIES**

**Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have considered 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.

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2022**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

This year, we focused on our 'Better by Half: Roadmap,' influencing government, food retail, investors, food service, and producers to achieve, by 2030, a 50% reduction in UK meat and dairy consumption and transition to 'better' as standard.

As well as aiming to influence business practices through our work, we showcased positive practices in producing and serving more plants and 'less and better meat' and dairy.

And while the government's National Food Strategy underdelivered, we adapted by shifting our focus from advocating to new opportunities, such as improving public food procurement, the launch of the Food Data Transparency Partnership and a consultation on implementing mandatory food reporting for large companies.

With a challenging backdrop of increasing food prices, we have seen increasing pressure on the food system. The cost of living crisis means we are reflecting with members on how to communicate our 'less and better' meat message sensitively and effectively.

Nevertheless, we have continued to grow the alliance, and publish research that aims to support a more impactful and coordinated civil society campaign for change.

We are grateful for the continued support from the Esmée Fairbairn Foundation, the Oak Foundation, Farming the Future, and from our members.

##### **Key activities over the year:**

##### **Making connections**

We have had excellent engagement with our alliance organisations this year, and welcomed four new influential members: BiteBack 2030, Made in Hackney, eat:festivals and Kids Kitchen.

Bringing young voices into the movement has been an aim for us over the last year, because this will help us expand our influence and help us to encourage sustainable changes for the future. We recognise that young people are very well placed to help drive the messages underpinning our movement.

##### **Research**

We conducted a survey of the meat promotions tactics of the UK's four largest supermarkets: Tesco, Sainsbury's, Morrisons and Asda, which shed light on a highly influential sector of the food system. We found that the supermarkets all used promotions to sell more meat, despite pledging to promote sustainable eating.

Our findings offer unique and valuable insight about how the Big Four are balancing climate commitments with commercial interests - and our accompanying communications work put pressure on them to step up. Our findings gained an exclusive in March this year on page five of the Saturday Guardian.

We also looked at the sandwich offer in the British high street. Revealing a sandwich market that is still too meat-based, and where plant-based sandwiches are too expensive, our survey of 430 sandwiches highlighted a disappointing lack of progress, and illuminated the scale of ambition still required to make meaningful change.

We have built on our work from last year, when we put together our Sourcing Better Framework. This year, we began to assess retailers against the framework, and aim to publish our findings soon.

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2022**

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#### **Influence**

Over the past year we have led and contributed to several important, national conversations, including The Oxford Real Farming Conference, where our panel talked about driving demand for better meat and dairy and establishing better local connections between producers and the public sector.

We also chaired a panel discussion on plant-based catering for the public sector Plant Based week with representatives from Nottingham Hospitals Trust and alliance member Humane Society International, as well as Andy Jones, the then-outgoing chair of Public Sector Catering 100.

More than fifty guests joined us in Glasgow during the first week of COP26 to support Eating Better alliance member Nourish Scotland's 'Recipes for Resilience' programme. We plugged the gap missing in the official conference agenda, as it was widely agreed that food as a solution to the climate crisis was not given the attention it needs. We organised a panel, chaired by our executive director, Simon Billing, which discussed ways of growing demand for organic farming, and how we can use the public sector's purchasing power to source from small, local producers.

A significant focus over the past year has been supporting locally-led action, where huge impacts can be achieved through small changes. We drew on our expertise across the alliance to produce 'Serving better: better menus make better choices', a step-by-step guide for the public sector that aims to support caterers to redesign their menus to serve less meat, less dairy and more plant proteins and vegetables. It also encourages local authorities to commit to deliver a 25% reduction in the volume of meat and dairy served in council-controlled settings by 2025, and ensure that 25% of meat and dairy served meets 'better' animal welfare and environmental standards by 2025.

We also produced a 'Serving Better' film to support our engagement with local authorities and schools. It features Mandeville Primary School in Hackney, which prioritises two meat-free days and uses local growers and suppliers. A second film features the University of Winchester; an exemplar of how a plant-filled menu can help staff and students eat more sustainably.

This video series concludes with 'Buying Better' which explores retail's crucial role in helping us to eat "less and better". The film features Cathryn Higgs, head of food policy at Co-op, who describes how the retailer moved its own-brand fresh pork to 100% British, outdoor-bred from RSPCA-assured farms in 2018. It also recently launched its plant-based range of products and prioritised making the price accessible for customers.

#### **Reach**

We have significantly grown our digital engagement. We have increased our media activity by 300% in the last six months, with more than 150 pieces of media coverage and three broadcast interviews. As a result, visits to our website have increased by 86%, and over the last six months, engagement with our Twitter and LinkedIn content increased by 165% and 1474% respectively.

We also featured in BBC Radio Four's new book, '39 Ways to Save the Planet', which was written by Countryfile's Tom Heap and included a foreword by Arnold Schwarzenegger. In the chapter on meat, Simon Billing outlines the vital role public procurement plays in normalising sustainable eating with more plants on menus and much less meat and dairy.

As part of our commitment to share knowledge and grow the alliance's influence, we refreshed our website to make our resources on healthy and sustainable food systems more accessible.

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2022**

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#### **Impact of COVID-19**

Covid-19 continued to impact on our ability to hold in person events and networking opportunities as well as meet new members and funders. However, we have successfully adapted to a virtual way of working with new team members delivering on an ambitious work programme.

#### **Looking to the next year**

Over the next year we have some exciting plans to:

- improve our diversity, equity and inclusiveness. We are recruiting a community mobiliser to increase our engagement with under-represented voices, and are looking to engage more health and farming organisations.
- explore the intersection of meat's effects on health and climate. Our new project, will help us to develop a strategy to challenge the growth of processed meat in the food environment.
- publish findings from our research with retailers. We have set out a framework for better sourcing with retailers, and, for the first time, we have assessed retailers against this framework based on publicly available information.
- develop our core narrative amid the changing political and economic environment, and test our framing and messaging with centre-right audiences.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

Eating Better's policy is to invest its funds to drive change towards healthy and sustainable diets.

We aim to retain sufficient free reserves to enable us to meet our commitments and continue to operate efficiently. Our level of free reserves is largely dependent on the timing of annual grant funding, which we receive in the first quarter of our financial year. We manage our reserves over this funding cycle by monitoring our working capital and by generating funds from charitable services and project income throughout the year.

We consider our income portfolio, our expenditure commitments and working capital.

At 30th June 2022 reserves were £130,095 (£97,370 at 30th June 2021).

Our reserves target is £60,000 representing our core operational commitments.

We are significantly over this target due to the timing of grants and activities. We will spend down the majority of this with our commitments in the first quarter of the next financial year.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a company limited by guarantee, incorporated on 10th September 2015 and registered as a charity on 9th November 2017.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association.

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

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2022**

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

##### **Recruitment and appointment of new trustees**

The Directors are Charity Trustees as defined by section 177 of the Charities Act 2011. Trustees are appointed by ordinary resolution by the present trustees or at the Annual General Meeting.

##### **Organisational structure**

The charity is run by the Board comprising of the Trustees who delegate the day to day running to the Executive Director, Simon Billing.

##### **Risk management**

The Trustees have conducted their own review of the major risks to which the charity is exposed, and systems have been established to manage those risks. In terms of the funding risk, we are implementing a new fundraising strategy and are actively seeking new multi-year funding opportunities. Internal risks are minimised by ensuring good communication and consultation within the alliance. These procedures are kept under regular review to ensure that they still meet the needs of the charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

09772128 (England and Wales)

##### **Registered Charity number**

1175669

##### **Registered office**

44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

##### **Trustees**

Ms J C Landon  
Ms C McKenna  
Ms C E Oxborrow  
Mr D Williamson  
Mr N W Dugdale  
Ms V Hird

##### **Company Secretary**

Mr S Billing

##### **Auditors**

John Thacker FCA DChA  
Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2022**

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#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Bankers**

HSBC  
153 North Street  
Brighton  
East Sussex  
BN1 1RE

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Eating Better 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### **AUDITORS**

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 10<sup>th</sup> November 2022 and signed on its behalf by:

Ms J C Landon - Trustee

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF EATING BETTER**

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### **Opinion**

We have audited the financial statements of Eating Better (the 'charitable company') for the year ended 30th June 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30th June 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
EATING BETTER**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF EATING BETTER**

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### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates, and considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. We identified that the following laws and regulations are central to the charitable company:

- Companies Act 2006
- Charities Act 2011
- Charities SORP 2019
- Health & safety regulations

We did not find any instances of non-compliance or breaches of the legislation framework applicable to the charitable company.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We identified that the following areas were of high risk:

- Completeness of income. We performed various audit tests to ensure that income was not materially understated in the financial statements.
- Management override of controls. We performed various audit tests to ensure there was no material management override of controls.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, UK tax legislation, Charities Act 2011 and Charities SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel when considered necessary. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of management bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
EATING BETTER**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

J Thacker FCA DChA (Senior Statutory Auditor)  
for and on behalf of Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
BN2 9QA

Date: 15<sup>th</sup> November 2022

**EATING BETTER**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30TH JUNE 2022**

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	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	100,093	140,446	240,539	196,200
<b>Charitable activities</b>					
Charitable Activities		<u>28,657</u>	<u>-</u>	<u>28,657</u>	<u>13,007</u>
<b>Total</b>		<u>128,750</u>	<u>140,446</u>	<u>269,196</u>	<u>209,207</u>
 <b>EXPENDITURE ON</b>					
Raising funds		5,586	15,999	21,585	8,120
<b>Charitable activities</b>					
Charitable Activities		<u>90,439</u>	<u>147,789</u>	<u>238,228</u>	<u>147,077</u>
<b>Total</b>		<u>96,025</u>	<u>163,788</u>	<u>259,813</u>	<u>155,197</u>
<b>NET INCOME/(EXPENDITURE)</b>		32,725	(23,342)	9,383	54,010
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>97,370</u>	<u>23,342</u>	<u>120,712</u>	<u>66,702</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>130,095</u>	<u>-</u>	<u>130,095</u>	<u>120,712</u>

The notes form part of these financial statements

**EATING BETTER (REGISTERED NUMBER: 09772128)**

**BALANCE SHEET**  
**30TH JUNE 2022**

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	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	7	-	-	-	1,694
Cash at bank		<u>203,788</u>	<u>-</u>	<u>203,788</u>	<u>191,320</u>
		203,788	-	203,788	193,014
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>(73,693)</u>	<u>-</u>	<u>(73,693)</u>	<u>(72,302)</u>
<b>NET CURRENT ASSETS</b>					
		<u>130,095</u>	<u>-</u>	<u>130,095</u>	<u>120,712</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>130,095</u>	<u>-</u>	<u>130,095</u>	<u>120,712</u>
<b>NET ASSETS</b>					
		<u>130,095</u>	<u>-</u>	<u>130,095</u>	<u>120,712</u>
<b>FUNDS</b>					
	9				
Unrestricted funds				130,095	97,370
Restricted funds				<u>-</u>	<u>23,342</u>
<b>TOTAL FUNDS</b>					
				<u>130,095</u>	<u>120,712</u>

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 10<sup>th</sup> November 2022 and were signed on its behalf by:

Ms J C Landon - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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 charity has prepared these accounts on a going concern basis, however there are material uncertainties in respect of COVID-19 and management have taken into consideration the existing and potential effects of coronavirus on the activities of the charity in the future.

**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 costs 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.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**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.

**EATING BETTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH JUNE 2022**

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**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	12,093	-
Grants	<u>228,446</u>	<u>196,200</u>
	<u>240,539</u>	<u>196,200</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Esmée Fairbairn Foundation	88,000	110,000
Oak Foundation	125,746	71,500
Farming the Future – Engaging Local Authorities on Less and Better	<u>14,700</u>	<u>14,700</u>
	<u>228,446</u>	<u>196,200</u>

**3. NET INCOME/(EXPENDITURE)**

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

	2022	2021
	£	£
Audit	<u>3,000</u>	<u>3,000</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30th June 2022 nor for the year ended 30th June 2021.

**Trustees' expenses**

Travel expenses of £33 were reimbursed to 1 Trustee in the year (2021: no reimbursements)

**EATING BETTER****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH JUNE 2022****5. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	116,844	89,061
Social security costs	12,206	6,808
Other pension costs	<u>4,752</u>	<u>3,183</u>
	<u>133,802</u>	<u>99,052</u>

Key Management remuneration amounted to £58,757 (2021: £52,326).

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

	2022	2021
Total	<u>3</u>	<u>3</u>

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	110,000	86,200	196,200
<b>Charitable activities</b>			
Charitable Activities	<u>13,007</u>	<u>-</u>	<u>13,007</u>
<b>Total</b>	<u>123,007</u>	<u>86,200</u>	<u>209,207</u>
<b>EXPENDITURE ON</b>			
Raising funds	6,720	1,400	8,120
<b>Charitable activities</b>			
Charitable Activities	<u>85,619</u>	<u>61,458</u>	<u>147,077</u>
<b>Total</b>	<u>92,339</u>	<u>62,858</u>	<u>155,197</u>
<b>NET INCOME</b>	30,668	23,342	54,010
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	66,702	-	66,702

**EATING BETTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH JUNE 2022**

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**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>97,370</u>	<u>23,342</u>	<u>120,712</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	-	1,000
Other debtors	-	694
	<u>-</u>	<u>1,694</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	25,868	17,556
Social security and other taxes	558	-
Other creditors	2,135	383
Accruals and deferred income	<u>45,132</u>	<u>54,363</u>
	<u>73,693</u>	<u>72,302</u>

**9. MOVEMENT IN FUNDS**

	At 1/7/21 £	Net movement in funds £	At 30/6/22 £
<b>Unrestricted funds</b>			
General fund	97,370	32,725	130,095
<b>Restricted funds</b>			
Oak Foundation	23,342	(23,342)	-
	<u>120,712</u>	<u>9,383</u>	<u>130,095</u>

**EATING BETTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH JUNE 2022**

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**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	128,750	(96,025)	32,725
<b>Restricted funds</b>			
Oak Foundation	125,746	(149,088)	(23,342)
Farming the Future	<u>14,700</u>	<u>(14,700)</u>	<u>-</u>
	<u>140,446</u>	<u>(163,788)</u>	<u>(23,342)</u>
<b>TOTAL FUNDS</b>	<u>269,196</u>	<u>(259,813)</u>	<u>9,383</u>

**Comparatives for movement in funds**

	At 1/7/20 £	Net movement in funds £	At 30/6/21 £
<b>Unrestricted funds</b>			
General fund	66,702	30,668	97,370
<b>Restricted funds</b>			
Oak Foundation	-	23,342	23,342
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>66,702</u>	<u>54,010</u>	<u>120,712</u>

**EATING BETTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH JUNE 2022**

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**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	123,007	(92,339)	30,668
<b>Restricted funds</b>			
Oak Foundation	71,500	(48,158)	23,342
Farming the Future	<u>14,700</u>	<u>(14,700)</u>	<u>-</u>
	<u>86,200</u>	<u>(62,858)</u>	<u>23,342</u>
<b>TOTAL FUNDS</b>	<u>209,207</u>	<u>(155,197)</u>	<u>54,010</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30th June 2022.

**EATING BETTER**

England & Wales - Charity number 1175669

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# Accounts

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REGISTERED COMPANY NUMBER: 09772128 (England and Wales)  
REGISTERED CHARITY NUMBER: 1175669

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2021**  
**FOR**  
**EATING BETTER**  
**(A COMPANY LIMITED BY GUARANTEE)**

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

**EATING BETTER**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

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## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2021**

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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 30th June 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**

##### **Governing instrument and objects**

The Eating Better alliance was launched on 1st July 2013. It became a company limited by guarantee on 10th September 2015 and was registered as a charity on 9th November 2017. Eating Better's objects are:

1. To advance the education of the public in matters relating to healthy, sustainable and fair food systems and to undertake research into the impact of eating patterns on health and the environment, the useful results of which will be published for the public benefit.
2. The preservation and protection of good health for the public benefit by promoting the consumption of healthier diets that contain more plant-based foods and less and better meat and dairy produce.
3. To protect, preserve and improve the physical and natural environment through the promotion of sustainable agricultural methods and animal welfare practices.

##### **About Eating Better**

Eating Better is an alliance of civil society organisations launched in 2013, in response to growing evidence of the need for sustainable diets with less & better meat for people's health, the health of the planet and feeding the world more fairly. Our long-term ambition is to see dietary patterns shift towards being healthy and sustainable.

##### **Who we are**

We are a charity and our work is not for profit. We are an alliance of over 60 civil society organisations spanning a breadth of expertise and interests including the environment, climate change, animal welfare, social justice, resource use, public health, research, professional and producer interests. We have a small core staff team that has been led by our Executive Director, Simon Billing and a Board of Trustees.

##### **What we do**

Our activities reflect the shared goals established by the alliance to:

- Build and demonstrate coherent cross-sectoral leadership and collaboration on less & better meat consumption and more plant-based eating as part of healthy, sustainable diets.
- To make change happen at the level of government policy, business practice and behaviour change, by developing 'asks', generating advocacy support and encouraging practical initiatives.
- Stimulate long-term cultural shifts by devising new ways of framing the 'eat less meat' message that are compelling and inclusive.

##### **How we are funded**

Eating Better is grant funded from trusts and foundations outside of the alliance and project funding from member organisations.

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2021**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Public benefit**

In shaping our objectives and planning our activities for the year, the Trustees have considered 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.

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2021**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

2020-2021 began with a focus on delivery of our 'Better by Half: Roadmap' that established 24 actions to be taken by government, food retail, investors, food service, producers and processors in order to achieve by 2030 a 50% reduction in UK meat and dairy consumption and a transition to 'better' as standard. Key aims for the year were to influence the business practices of retailers and food service; to engage with public sector catering and to strengthen our positive narrative for a move towards more plant-based diets and less and better meat and dairy.

We are grateful for renewed support from the Esmée Fairbairn Foundation, and from our new funders, the Oak Foundation and Farming the Future.

The Covid-19 pandemic brought renewed interest in the food and farming system. The year saw us continuing to grow the alliance, conduct and publish new research to support a more impactful and coordinated civil society campaign for change.

##### **Key activities during the year included:**

##### **Coordinating & expanding opportunities for dialogue**

We recruited 3 new influential supporting organisations - The Good Food Institute, School Food Matters and The Wildlife Trusts. We have had excellent engagement with our alliance organisations this year both offering advice on their own activities and campaigns and sharing their campaigns on our own communication channels.

We produced our first 'Sourcing Better' guide to help retailers and restaurants source climate and nature-friendly meat. Our guide offers a vision of farming that benefits climate, nature and the health and welfare of farm animals, while ensuring profitability of farmers. It has been the first time the alliance has come together to produce a clear pathway to the sourcing of better meat, harnessing the breadth of experience and expertise across the alliance. Several supermarkets have cited using the guide to inform their strategy.

We held an annual alliance event to draw together the opportunities arising from Covid-19 and identify common priorities for the alliance.

##### **Research**

Our latest UK public attitudes survey with Populus shows overwhelming public support for less and better meat. It shows many of us have been trying to eat less meat, and strong support for farmers with high animal welfare and environmental standards.

We published our 2021 Ready Meals report surveying our largest sample of 2,743 ready meals across 10 UK supermarkets. The results show an increase by 50% in the range of vegetarian and plant-based meals since 2018. Four supermarkets greatly increased their plant-based range; Aldi by 175% and Tesco by 103%, while the Co-op and Morrisons are both up by more than 60%. This year's analysis shows that plant-based ready meals are also more affordable in line with our calls for retailers to encourage sales of plant-based meals by pricing them more competitively against meat, fish and vegetarian dishes.

We carried out our first survey of public sector caterers to establish progress since they launched a commitment to 20% less meat. The results of the survey show progress towards serving less meat in public sector meals. Nearly 80% of those polled had decided to reduce meat content across menus, and 83% have increased beans and pulses in dishes by up to a fifth.

We continued to build on our publication of 'We Need to Talk About Chicken' that challenged the impact of a dietary switch to intensively produced chicken. We were pleased to see that the Climate Change Committee adapted their advice in their Sixth Carbon Budget this year to reduce consumption of all meat.

We began a new alliance project to develop the less and better meat and dairy proposition for local authorities after declaring a Climate and Nature Emergency.

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2021**

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#### **Communications**

We made a significant investment in communications this year with the recruitment of dedicated media and digital expertise to increase our engagement in the public debate on less and better meat and dairy.

As a result, we have increased our media activity by 300% in the last 6 months with more than 150 pieces of media coverage and 3 broadcast interviews. At the same time visits to our website increased by 86%, which we attribute to increasing visibility in the media. In the last six months engagement with our Twitter and LinkedIn content increased by 165% and 1474% respectively.

We produced 28 articles for our website. For the first time we have created video content for our social media channels with farmer diaries in support of less and better meat and dairy. We are currently producing our first series of brand films, in which we engage with stakeholders across our key target audiences, including food retailers, producers and the public sector.

We spoke at several influential events, including the Northern Ireland Nature and Farming Conference and Public Sector Plant-based week.

We were invited to be an independent expert in the citizen dialogues on sustainable diets for the National Food Strategy and gave input to the development of the review. We have supported the launch of the National Food Strategy through coordination with members and engagement in the media.

#### **Impact of COVID-19**

COVID-19 has put the food sector under strain. With this pandemic backdrop our engagement with retailers and food service has been interrupted. We continued our engagement with retailers from the autumn of 2020, but have faced difficulties with the food service sector, which has found it difficult to plan in view of the dramatic drop in demand it has experienced. Additionally, the lack of in-person events and networking opportunities has inhibited our opportunities to meet new potential members and funders. However, with renewed funding, alongside support from new funders, we have expanded our team, and successfully adopted virtual working both as a team and in our project work with our alliance members. The pandemic has caused greater interest in health and food and increasing opportunities to strengthen our public message of 'less and better'.

Over the next year we will:

- support the calls of the National Food Strategy in the White Paper that is expected and pursue other emerging policy opportunities, such as the review of the Government Buying Standards.
- continue to support and champion nature-friendly farming and challenge industrial meat production in the UK with retailers and food service providers.
- influence public sector procurement catering in schools through local authorities.
- build more coordinated messaging across the alliance to support positive dietary change.
- track change through survey work on public attitudes and business progress.
- build our storytelling through engagement with key stakeholders to raise awareness of the need for a 'less and better' approach.

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2021**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

Eating Better's policy is to invest its funds to drive change towards healthy and sustainable diets.

We aim to retain sufficient free reserves to enable us to meet our commitments and continue to operate efficiently. Our level of free reserves is largely dependent on the timing of annual grant funding, which we receive in the first quarter of our financial year. We manage our reserves over this funding cycle by monitoring our working capital and by generating funds from charitable services and project income throughout the year.

We consider our income portfolio, our expenditure commitments and working capital.

At 30th June 2021 reserves were £97,370 (£66,702 at 30th June 2020).

Our reserves target is £43,100 representing our core operational commitments.

We are £54,270 over this target due to the timing of grants. We expect to spend down this with our commitments in the next financial year.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a company limited by guarantee, incorporated on 10th September 2015 and registered as a charity on 9th November 2017.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association.

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

##### **Recruitment and appointment of new trustees**

The Directors are Charity Trustees as defined by section 177 of the Charities Act 2011. Trustees are appointed by ordinary resolution by the present trustees or at the Annual General Meeting.

##### **Organisational structure**

The charity is run by the Board comprising of the Trustees who delegate the day to day running to the Executive Director, Simon Billing.

##### **Risk management**

The Trustees have conducted their own review of the major risks to which the charity is exposed, and systems have been established to manage those risks. Risks to funding have led to the implementation of a fundraising strategy to allow for the diversification of funding. Internal risks are minimised by ensuring good communication and consultation within the alliance. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

09772128 (England and Wales)

##### **Registered Charity number**

1175669

## **EATING BETTER**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 30TH JUNE 2021**

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#### **Registered office**

44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

#### **Trustees**

Ms J C Landon  
Ms C McKenna  
Ms C E Oxborrow  
Ms S C Parente (resigned 14/10/2020)  
Mr D Williamson  
Mr N W Dugdale  
Ms V Hird (appointed 14/10/2020)

#### **Company Secretary**

Mr S Billing

#### **Auditors**

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

#### **Bankers**

HSBC  
153 North Street  
Brighton  
East Sussex  
BN1 1RE

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also the directors of Eating Better 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.

**EATING BETTER**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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.

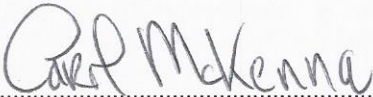
In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Chariot House Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of Trustees on 23rd October 2021 and signed on its behalf by:



.....  
Ms C McKenna – Chair of Trustees

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF EATING BETTER**

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### **Opinion**

We have audited the financial statements of Eating Better (the 'charitable company') for the year ended 30th June 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30th June 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
EATING BETTER**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF EATING BETTER**

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### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates, and considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. We identified that the following laws and regulations are central to the charitable company:

- Companies Act 2006
- Charities Act 2011
- Charities SORP 2019
- Health & safety regulations

We did not find any instances of non-compliance or breaches of the legislation framework applicable to the charitable company.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We identified that the following areas were of high risk:

- Completeness of income. We performed various audit tests to ensure that income was not materially understated in the financial statements.
- Management override of controls. We performed various audit tests to ensure there was no material management override of controls

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006, UK tax legislation, Charities Act 2011 and Charities SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of legal counsel when considered necessary. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of management bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
EATING BETTER**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



J Thacker FCA DChA (Senior Statutory Auditor)  
for and on behalf of Chariot House Limited  
Chartered Accountants and Statutory Auditor  
44 Grand Parade  
Brighton  
East Sussex  
BN2 9QA

Date: .....

26 October 2021

**EATING BETTER****STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30TH JUNE 2021**

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		Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	Notes 2	110,000	86,200	196,200	111,329
<b>Charitable activities</b>					
Charitable Activities		13,007	-	13,007	25,850
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		123,007	86,200	209,207	137,179
<b>EXPENDITURE ON</b>					
Raising funds		6,720	1,400	8,120	-
<b>Charitable activities</b>					
Charitable Activities		85,619	61,458	147,077	107,387
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		92,339	62,858	155,197	107,387
<b>NET INCOME</b>		30,668	23,342	54,010	29,792
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		66,702	-	66,702	36,910
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>97,370</u>	<u>23,342</u>	<u>120,712</u>	<u>66,702</u>

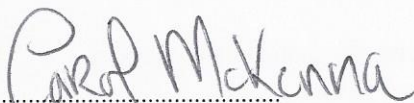
The notes form part of these financial statements

**BALANCE SHEET**  
**30TH JUNE 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Unrestricted funds £
<b>CURRENT ASSETS</b>					
Debtors	6	1,694	-	1,694	-
Cash at bank		<u>129,278</u>	<u>62,042</u>	<u>191,320</u>	<u>74,495</u>
		130,972	62,042	193,014	74,495
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>(33,602)</u>	<u>(38,700)</u>	<u>(72,302)</u>	<u>(7,793)</u>
<b>NET CURRENT ASSETS</b>		<u>97,370</u>	<u>23,342</u>	<u>120,712</u>	<u>66,702</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>97,370</u>	<u>23,342</u>	<u>120,712</u>	<u>66,702</u>
<b>NET ASSETS</b>		<u>97,370</u>	<u>23,342</u>	<u>120,712</u>	<u>66,702</u>
<b>FUNDS</b>					
	8			97,370	66,702
Unrestricted funds				<u>23,342</u>	-
Restricted funds					
<b>TOTAL FUNDS</b>				<u>120,712</u>	<u>66,702</u>

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 23rd October 2021 and were signed on its behalf by:

  
.....  
Ms C McKenna – Chair of Trustees

The notes form part of these financial statements

## **EATING BETTER**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 30TH JUNE 2021**

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#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

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 charity has prepared these accounts on a going concern basis, however there are material uncertainties in respect of COVID-19 and management have taken into consideration the existing and potential effects of coronavirus on the activities of the charity in the future.

##### **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 costs 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.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **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.

## EATING BETTER

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2021

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#### 2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Grants	<u>196,200</u>	<u>111,329</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Esmee Fairbairn Foundation	110,000	111,329
Oak Foundation – Less and Better Animal Production	71,500	-
Farming the Future – Engaging Local Authorities on Less and Better	<u>14,700</u>	<u>-</u>
	<u>196,200</u>	<u>111,329</u>

#### 3. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Independent Examination	-	1,020
Audit	<u>3,000</u>	<u>-</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 30th June 2021 nor for the year ended 30th June 2020.

##### Trustees' expenses

There were no Trustees' expenses paid for the year ended 30th June 2021 nor for the year ended 30th June 2020.

#### 5. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	89,061	78,432
Social security costs	6,808	4,314
Other pension costs	<u>3,183</u>	<u>1,777</u>
	<u>99,052</u>	<u>84,523</u>

Key Management remuneration amounted to £52,326 (2020: £41,251).

## EATING BETTER

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30TH JUNE 2021

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#### 5. STAFF COSTS - continued

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

	2021	2020
Total	<u>3</u>	<u>3</u>

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

#### 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	1,000	-
Other debtors	<u>694</u>	<u>-</u>
	<u>1,694</u>	<u>-</u>

#### 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	17,556	741
Social security and other taxes	-	372
Other creditors	383	5,659
Accruals and deferred income	<u>54,363</u>	<u>1,021</u>
	<u>72,302</u>	<u>7,793</u>

#### 8. MOVEMENT IN FUNDS

	At 1/7/20	Net movement in funds	At 30/6/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	66,702	30,668	97,370
<b>Restricted funds</b>			
Oak Foundation	-	23,342	23,342
	<u>66,702</u>	<u>54,010</u>	<u>120,712</u>

**EATING BETTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

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**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	123,007	(92,339)	30,668
<b>Restricted funds</b>			
Oak Foundation	71,500	(48,158)	23,342
Farming the Future	<u>14,700</u>	<u>(14,700)</u>	<u>-</u>
	<u>86,200</u>	<u>(62,858)</u>	<u>23,342</u>
<b>TOTAL FUNDS</b>	<u>209,207</u>	<u>(155,197)</u>	<u>54,010</u>

**Comparatives for movement in funds**

	At 1/7/19 £	Net movement in funds £	At 30/6/20 £
<b>Unrestricted funds</b>			
General fund	36,910	29,792	66,702
	<u>36,910</u>	<u>29,792</u>	<u>66,702</u>
<b>TOTAL FUNDS</b>	<u>36,910</u>	<u>29,792</u>	<u>66,702</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	137,179	(107,387)	29,792
	<u>137,179</u>	<u>(107,387)</u>	<u>29,792</u>
<b>TOTAL FUNDS</b>	<u>137,179</u>	<u>(107,387)</u>	<u>29,792</u>

**EATING BETTER**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH JUNE 2021**

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**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30th June 2021.