

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**

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**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.

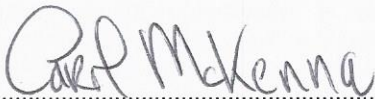
In so far as the Trustees are aware:

- 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 2011

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

		Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Unrestricted funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	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
		<hr/>	<hr/>	<hr/>	<hr/>
<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

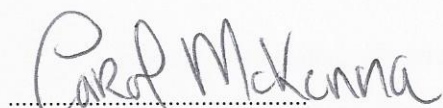


**BALANCE SHEET**  
**30TH JUNE 2021**

	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				
Unrestricted funds				97,370	66,702
Restricted funds				<u>23,342</u>	<u>-</u>
<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**

#### **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**

#### **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>        </u>	<u>        </u>	<u>        </u>
<b>TOTAL FUNDS</b>	<u>66,702</u>	<u>54,010</u>	<u>120,712</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30TH JUNE 2021****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	14,700	(14,700)	-
	<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.