

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

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FOR THE YEAR ENDED 30TH JUNE 2022

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EATING BETTER

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 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**

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**

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.

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

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**

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**

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**

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 10th November 2022 and signed on its behalf by:

Ms J C Landon - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF EATING BETTER

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

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

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. This description forms part of our Report of the Independent Auditors.

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

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: 15th November 2022

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

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

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
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
CREDITORS					
Amounts falling due within one year	8	<u>(73,693)</u>	<u>-</u>	<u>(73,693)</u>	<u>(72,302)</u>
NET CURRENT ASSETS		<u>130,095</u>	<u>-</u>	<u>130,095</u>	<u>120,712</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>130,095</u>	<u>-</u>	<u>130,095</u>	<u>120,712</u>
NET ASSETS		<u>130,095</u>	<u>-</u>	<u>130,095</u>	<u>120,712</u>
FUNDS	9				
Unrestricted funds				130,095	97,370
Restricted funds				<u>-</u>	<u>23,342</u>
TOTAL FUNDS				<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 10th 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**

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
	<u>3</u>	<u>3</u>
Total		

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

EATING BETTER**NOTES TO THE FINANCIAL STATEMENTS - continued**
FOR THE YEAR ENDED 30TH JUNE 2022**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<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 £
Unrestricted funds			
General fund	97,370	32,725	130,095
Restricted funds			
Oak Foundation	23,342	(23,342)	-
TOTAL FUNDS	<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**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	128,750	(96,025)	32,725
Restricted funds			
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>
TOTAL FUNDS	<u><u>269,196</u></u>	<u><u>(259,813)</u></u>	<u><u>9,383</u></u>

Comparatives for movement in funds

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

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

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	123,007	(92,339)	30,668
Restricted funds			
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>
TOTAL FUNDS	<u><u>209,207</u></u>	<u><u>(155,197)</u></u>	<u><u>54,010</u></u>

10. RELATED PARTY DISCLOSURES

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