

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

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FOR THE YEAR ENDED 30 JUNE 2024

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EATING BETTER

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

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

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.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

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.

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

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.

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

'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

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

- 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

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

- 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**

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

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

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**

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:

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**

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. 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

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

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

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

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	-
	209,998	164,399

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	<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
	6	5
Total	<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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,000	134,399	164,399
Charitable activities			
Charitable Activities	40,400	-	40,400
Total	70,400	134,399	204,799
EXPENDITURE ON			
Raising funds	12,972	2,814	15,786
Charitable activities			
Charitable Activities	156,692	121,030	277,722
Total	169,664	123,844	293,508
NET INCOME/(EXPENDITURE)	(99,264)	10,555	(88,709)
RECONCILIATION OF FUNDS			
Total funds brought forward	130,095	-	130,095
TOTAL FUNDS CARRIED FORWARD	30,831	10,555	41,386

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	21,200	2,500

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
	£	£	£
Unrestricted funds			
General fund	30,831	12,900	43,731
Restricted funds			
Oak Foundation	10,555	(10,555)	-
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	97,100	(84,200)	12,900
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	130,095	(99,264)	30,831
Restricted funds			
Oak Foundation	-	10,555	10,555
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	70,400	(169,664)	(99,264)
Restricted funds			
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>
TOTAL FUNDS	<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

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).