

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

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

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

EATING BETTER

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025

	Page
Report of the Trustees	1 to 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Financial Statements	15 to 21

EATING BETTER

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 30th September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

EATING BETTER

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

OBJECTIVES AND ACTIVITIES

Objectives and activities

Governing instrument and objects

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

Eating Better's charitable objects are:

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

About Eating Better

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

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

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

Our mission

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

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

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

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

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

EATING BETTER

REPORT OF THE TRUSTEES

FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025

What we do

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

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

How we are funded

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

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have considered the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set. The Trustees believe that the paragraphs above, and those in the section 'Achievement and Performance', convey in detail the benefits that the Charity provides to the public.

EATING BETTER

REPORT OF THE TRUSTEES

FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025

ACHIEVEMENTS AND PERFORMANCE

Summary of charitable activities

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

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

Delivery of work

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

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

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

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

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

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

Alliance structure and support

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

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

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

EATING BETTER

REPORT OF THE TRUSTEES

FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025

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

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

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

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

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

Public Attitudes Survey

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

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

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

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

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

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

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

EATING BETTER

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

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

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

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

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

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

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

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

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

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

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

EATING BETTER

REPORT OF THE TRUSTEES

FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025

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

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

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

Nourishing Justice

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

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

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

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

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

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

A devolved perspective to our work

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

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

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

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

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

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

Reach and Influence

EATING BETTER

REPORT OF THE TRUSTEES

FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025

New members

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

Events and engagements

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

Speaking engagements:

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

Events and workshops:

We delivered:

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

We attended:

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

Strategic communications, blogs and social media

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

EATING BETTER

REPORT OF THE TRUSTEES

FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025

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

Next steps

During the next year our plans include:

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

FINANCIAL REVIEW

Change of Financial Year

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

EATING BETTER

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

FINANCIAL REVIEW

Reserves policy

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

Organisational structure

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

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09772128 (England and Wales)

Registered Charity number

1175669

Registered office

44 Grand Parade
Brighton
East Sussex
BN2 9QA

EATING BETTER

REPORT OF THE TRUSTEES

FOR THE PERIOD 1 JULY 2024 TO 30 SEPTEMBER 2025

Trustees

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

Company Secretary

Ms S Wakefield

Independent Examiner

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

Bankers

HSBC
153 North Street
Brighton
East Sussex
BN1 1RE

Approved by order of the board of trustees on17.3.26..... and signed on its behalf by:



.....
Ms J K Breatnach - Trustee

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

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

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

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Shona Wardrop

Dr Shona F Wardrop C.A.
The Institute of Chartered Accountants of Scotland

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

18 March 2026
Date:

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

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

The notes form part of these financial statements

BALANCE SHEET
30 SEPTEMBER 2025

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

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

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17.3.26 and were signed on its behalf by:



Ms J K Breatnach - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and on that basis the charity is considered to be a going concern.

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

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

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

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

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

Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the charity is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors considered to be relevant. Actual results may differ from these estimates.

1. ACCOUNTING POLICIES - continued**Judgements and key sources of estimation uncertainty**

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the current and future periods.

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

Financial instruments

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

Financial Assets

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

Financial Liabilities

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

2. DONATIONS AND LEGACIES

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

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

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

EATING BETTER

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

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. NET INCOME/(EXPENDITURE)

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

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

6. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

EATING BETTER

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

7. STAFF COSTS

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

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

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

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

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	43,731	-	43,731

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	1,040	21,200
Prepayments	1,040	-
	2,080	21,200

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

11. MOVEMENT IN FUNDS

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

11. 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	55,853	(150,763)	(94,910)
Tilt Core	27,948	-	27,948
Brian Mercer	40,000	-	40,000
John Ellerman Foundation	30,000	-	30,000
	<u>153,801</u>	<u>(150,763)</u>	<u>3,038</u>
Restricted funds			
Oak Foundation	169,458	(169,458)	-
European Public Health Forum (who is the host of the Healthy Food, Healthy Planet fund)	72,010	(72,103)	(93)
Tilt	54,576	(54,412)	164
	<u>296,044</u>	<u>(295,973)</u>	<u>71</u>
TOTAL FUNDS	<u>449,845</u>	<u>(446,736)</u>	<u>3,109</u>

Comparatives for 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)	-
	<u>41,386</u>	<u>2,345</u>	<u>43,731</u>
TOTAL FUNDS	<u>41,386</u>	<u>2,345</u>	<u>43,731</u>

EATING BETTER

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

11. 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	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>

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

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

12. RELATED PARTY DISCLOSURES

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

13. EMPLOYEE BENEFIT OBLIGATIONS

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