

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

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2018
FOR
EATING BETTER
(A COMPANY LIMITED BY GUARANTEE)

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

EATING BETTER

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FOR THE YEAR ENDED 30TH JUNE 2018

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EATING BETTER

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH JUNE 2018**

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 2018. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Governing instrument and objects

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

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

About Eating Better

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

Who we are

We are a charity and our work is not for profit. We are an alliance of over 50 civil society organisations spanning a breadth of expertise and interests including the environment, climate change, animal welfare, social justice, resource use, public health, research, professional and producer interests. We have a small core staff team that has been led by our Executive Director, Sue Dibb and a Board of Trustees drawn from Eating Better founding organisations.

What we do

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

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

How we are funded

Eating Better is funded by grant funding.

Public benefit

In shaping our objectives and planning our activities for the year, the Trustees have given consideration to the duties set out in Section 17(5) of the Charities Act 2011 to have due regard to public benefit. In particular, the Trustees have considered how the planned activities will contribute to the overall aims and objectives that they have set.

The Trustees believe that the paragraphs above, and those in the section 'Achievement and Performance', convey in detail the benefits that the Charity provides to the public.

EATING BETTER

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH JUNE 2018**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2017-2018 was the first year of a new three-year work programme to deliver an engaged and effective civil society movement that is driving change for healthy and sustainable diets through shifts in public and business attitudes and behaviours towards less and better meat and more plant-based eating. We are grateful for the support of the Esmee Fairbairn Foundation providing 3 year core funding for Eating Better from 2017 to 2020.

During the year we have grown the alliance to 53 organisations, have conducted research and published three major publications. All our publications are available via our website (www.eating-better.org) and can be downloaded free of charge. We have also organised 5 roundtable events, including Eating Better's Annual Event. We have grown our communications reach with policy makers, food businesses, civil society and the general public.

Key activities during the year include:

Coordinating & expanding opportunities for dialogue:

A new development has been to convene roundtable events on 'tricky' issues to bring together Eating Better organisations and other expertise to develop knowledge and shared understanding and navigate ways through complexities. In line with our target, we have held 3 events this year:

- The Climate Impacts of Pasture Farming (November 2017)
- Transforming the Way Livestock Are Fed (May 2018)
- Leveraging Healthy and Sustainable Diets through Agricultural Policy Reform (June 2018)

In addition, our Summer Workshop (July 2017) to share activities, network and build the alliance, demonstrated the momentum building towards Eating Better's goals. Eating Better's Business Working Group met in January 2018.

Research

With Brexit providing the policy focus our *Beyond the CAP: Policies to support better UK meat and dairy production post-Brexit* briefing paper (July 2017) was well timed. We shared our recommendations with Government ministers, parliamentarians and civil servants.

In May 2018 we published Eating Better's *Principles for Eating Meat and Dairy More Sustainably: the 'less and better' approach* including practical advice to help policy makers, food companies and the public put this approach into practice.

This year we have developed our work to drive competitive action with key players particularly food businesses. Our research, *Are Ready Meals Ready for the Future?* (July 2018) created media and public interest highlighting the poor availability of healthier vegetarian and plant based options and higher animal welfare standards. In 2018-19 we shall be developing our Benchmarking Project to drive further change.

Communications:

The strength of the Eating Better alliance communication work comes from our willingness and ability to work closely with other organisations to raise awareness, amplify messages, promote involvement and drive dietary change. We have increased our communications impact, sharing our and our partners campaigns through our website, social media and our work with the press. In 2018-19 we shall be developing our public facing communications as well as upgrading Eating Better's website.

FINANCIAL REVIEW

Reserves policy

Eating Better reserves policy is that the unrestricted reserve level at the balance sheet date should normally be equal to three to six months of the anticipated expenditure from unrestricted funds for the following year. Unrestricted reserves at the end of the financial year did fall within the terms of the policy. Eating Better recognises that it may be appropriate to allow the reserve to fluctuate as a result of short term cash inflows and outflows.

EATING BETTER

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH JUNE 2018**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

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

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

Recruitment and appointment of new trustees

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

Organisational structure

During the year we grew our core staff team to three and saw some changes. We appointed a Campaign Officer in September 2017, and recruited maternity cover for our Campaign and Communications Manager from February 2018. We also successfully recruited Simon Billing as our Executive Director to replace Sue Dibb who led Eating Better since its inception and retired in summer 2018. We also employed two interns during the year to assist with research. We also established office space in London from September 2017.

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09772128 (England and Wales)

Registered Charity number

1175669

Registered office

The Grayston Centre
Charles Square
London
N1 6HT

Trustees

Ms J C Landon
Ms C McKenna
Ms C E Oxborrow
Ms S C Parente
Mr D Williamson

Company Secretary

Ms S Dibb (to 17th July 2018)
Mr S Billing (from 17th July 2018)

EATING BETTER

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

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

Bankers

HSBC
153 North Street
Brighton
East Sussex
BN1 1RE

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Eating Better for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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.

Approved by order of the board of trustees on 11th September 2018 and signed on its behalf by:

.....
Ms C E Oxborrow - 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 year ended 30th June 2018.

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

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

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

Date:

EATING BETTER

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2018

	Notes	2018 Unrestricted fund £	2017 Unrestricted funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>106,927</u>	<u>92,137</u>
Total		106,927	92,137
EXPENDITURE ON			
Charitable activities			
Charitable Activities		<u>89,449</u>	<u>86,370</u>
NET INCOME		17,478	5,767
RECONCILIATION OF FUNDS			
Total funds brought forward		6,712	945
TOTAL FUNDS CARRIED FORWARD		<u><u>24,190</u></u>	<u><u>6,712</u></u>

The notes form part of these financial statements

EATING BETTER (REGISTERED NUMBER: 09772128)

BALANCE SHEET
AT 30TH JUNE 2018

	Notes	2018 Unrestricted fund £	2017 Unrestricted funds £
CURRENT ASSETS			
Cash at bank		26,540	11,920
CREDITORS			
Amounts falling due within one year	5	(2,350)	(5,208)
NET CURRENT ASSETS			
		<u>24,190</u>	<u>6,712</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>24,190</u>	<u>6,712</u>
NET ASSETS			
		<u>24,190</u>	<u>6,712</u>
FUNDS			
Unrestricted funds	6	<u>24,190</u>	<u>6,712</u>
TOTAL FUNDS			
		<u>24,190</u>	<u>6,712</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

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

.....
Ms C E Oxborrow -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 2015)', 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.

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 cost 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.

2. NET INCOME/(EXPENDITURE)

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

	2018	2017
	£	£
Independent Examination	<u>960</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2018 nor for the year ended 30th June 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th June 2018 nor for the year ended 30th June 2017.

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30TH JUNE 2018

4. STAFF COSTS

	2018 £	2017 £
Wages and salaries	28,918	-
Social security	598	-
Pension	<u>713</u>	<u>-</u>
	<u>30,229</u>	<u>-</u>

The average number of staff during the year was 3.

£37,616 was paid to Key management personnel.

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Accruals and deferred income	<u>2,350</u>	<u>5,208</u>

6. MOVEMENT IN FUNDS

	At 1/7/17 £	Net movement in funds £	At 30/6/18 £
Unrestricted funds			
General fund	6,712	17,478	24,190
	<u>6,712</u>	<u>17,478</u>	<u>24,190</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	106,927	(89,449)	17,478
	<u>106,927</u>	<u>(89,449)</u>	<u>17,478</u>

Comparatives for movement in funds

	At 1/7/16 £	Net movement in funds £	At 30/6/17 £
Unrestricted Funds			
General fund	945	5,767	6,712
	<u>945</u>	<u>5,767</u>	<u>6,712</u>

EATING BETTER

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 30TH JUNE 2018

6. 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	92,137	(86,370)	5,767
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>92,137</u>	<u>(86,370)</u>	<u>5,767</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2018.

EATING BETTER**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 30TH JUNE 2018

	2018	2017
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	<u>106,927</u>	<u>92,137</u>
Total incoming resources	106,927	92,137
EXPENDITURE		
Charitable activities		
Project costs	400	27,899
Meeting expenses	1,230	506
Travel & Subsistence	1,862	1,308
Publications	1,233	204
Computer costs	4,409	815
Office costs	3,028	18
Accountancy	960	900
Core team costs	74,627	53,720
Professional fees	<u>1,700</u>	<u>1,000</u>
	<u>89,449</u>	<u>86,370</u>
Total resources expended	89,449	86,370
	_____	_____
Net income	<u><u>17,478</u></u>	<u><u>5,767</u></u>

This page does not form part of the statutory financial statements