REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2019
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 2019

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EATING BETTER

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2019

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 2019. 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, Simon Billing 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 grant funded from trusts and foundations outside of the alliance and project funding from both members and other organisations.
OBJECTIVES AND ACTIVITIES

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 2019

ACHIEVEMENT AND PERFORMANCE
Charitable activities
2018-2019 was the second year of a 3-year work programme to deliver an engaged and effective civil society movement driving change towards healthy and sustainable diets through shifts in public and business attitudes and behaviours towards less and better meat and dairy and more plant-based eating. We are grateful for the support of the Esmee Fairbairn Foundation for providing 3-year core funding for Eating Better from 2017 to 2020.

During the year we have grown the alliance, conducted and published research, launched a new website and hosted a range of events. During the period we worked with alliance organisations to develop the 'Better by Half: Roadmap' which sets out 24 actions to be taken by government, food retail, investors, food service, producers and processors to achieve by 2030 a 50% reduction in UK meat and dairy consumption and a transition to 'better' as standard. We have grown our communications outreach to civil society, policy makers, food businesses, and the general public.

Key activities during the year included:

Coordinating & expanding opportunities for dialogue
We recruited 10 new influential supporting organisations, predominantly from the farming and health communities. We have had excellent engagement with our alliance organisations this year both in advising on their campaigns and sharing them through our communication channels. We have disseminated and promoted over 46 relevant campaigns from alliance members. Our sustainable diet messages have been adopted by a number of new members, with current members launching new materials that amplify them, for example, the British Dietary Association's sustainable diets toolkit for dieticians.

We led or co-hosted 8 events with alliance members and other organisations. Our annual summer alliance workshop was attended by 20 supporting orgs in July 2018. This celebrated 5 years of Eating Better, shared projects and campaigns, and developed collective priorities to deliver Eating Better's goals.

Research
We commissioned a YouGov survey into public attitudes to meat consumption, our first since 2017. We found some indication that public awareness of livestock's environmental impacts is growing with 23% more people understanding this impact than in 2017.

Our annual business benchmarking surveyed the sandwich range of the top 10 high-street chains. Of the more than 620 sandwiches, we found that plant-based options had grown to 9% of the total, up from 4% in our 2016 survey. However, the survey also showed a lack of commitment to basic labelling, such as origin of meat ingredients and farm welfare standards like RSPCA Assured.

In a major effort across the alliance we developed the Better by Half Roadmap, which is a call for a 50% reduction in meat, and dairy by 2030 and a shortlist of 24 actions to be taken by 5 of the most influential sectors in shaping our diets. Our Roadmap takes a food system view and profiles the work of 17 alliance organisations, working on issues ranging from language across catering through to investor engagement.

Communications
We launched our new website in November 2018, which was the first upgrade since our launch 5 years ago. Positive feedback has particularly noted the website content, functionality and aesthetics.

We explored with partners the best ways to engage new audiences and video content has been particularly successful. We have grown our social media following in the latest year and achieved mainstream and trade press coverage. We also been invited to speak at a range of events, advisory groups and parliamentary committees to inform new audiences on alliance positions.
EATING BETTER

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2019

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 30 June 2019 free reserves were £37,894 (£24,190 at 30 June 2018).

Our free reserves target is £26,000 representing our core operational commitments.

We are £11,894 over this target which is due to be spent in July on our Better by Half Roadmap.

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
The charity is run by the Board comprising of the Trustees who delegate the day to day running to the Executive Director, Simon Billing.

Risk management
The Trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to manage those risks. Risks to funding have led to the 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
REFERENCE AND ADMINISTRATIVE DETAILS

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
Mr S Billing

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
EATING BETTER

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2019

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 19th November 2019 and signed on its behalf by:

[Signature]
Ms C McKenna - 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 2019.

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

[Signature]

Date: 25 November 2019
## EATING BETTER

### STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2019

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME AND ENDOWMENTS FROM</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>113,493</td>
<td>106,027</td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable Activities</td>
<td>7,145</td>
<td>900</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>120,638</td>
<td>106,927</td>
</tr>
</tbody>
</table>

| **EXPENDITURE ON**             |        |        |
| Charitable activities          |        |        |
| Charitable Activities          | 107,918| 89,449 |

| **NET INCOME**                 | 12,720 | 17,478 |

| **RECONCILIATION OF FUNDS**    |        |        |
| Total funds brought forward    | 24,190 | 6,712  |

| **TOTAL FUNDS CARRIED FORWARD**| 36,910 | 24,190 |

The notes form part of these financial statements
EATING BETTER (REGISTERED NUMBER: 09772128)

BALANCE SHEET
AT 30TH JUNE 2019

<table>
<thead>
<tr>
<th>Notes</th>
<th>2019 Unrestricted fund</th>
<th>2018 Unrestricted funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>CURRENT ASSETS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>5</td>
<td>12,520</td>
</tr>
<tr>
<td>Cash at bank</td>
<td></td>
<td>28,173</td>
</tr>
<tr>
<td></td>
<td></td>
<td>40,693</td>
</tr>
<tr>
<td>CREDITORS</td>
<td>6</td>
<td>(3,783)</td>
</tr>
<tr>
<td>Amounts falling due within one year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>NET CURRENT ASSETS</td>
<td></td>
<td>36,910</td>
</tr>
<tr>
<td>TOTAL ASSETS LESS CURRENT LIABILITIES</td>
<td></td>
<td>36,910</td>
</tr>
<tr>
<td>NET ASSETS</td>
<td></td>
<td>36,910</td>
</tr>
<tr>
<td>FUNDS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td>7</td>
<td>36,910</td>
</tr>
<tr>
<td>TOTAL FUNDS</td>
<td></td>
<td>36,910</td>
</tr>
</tbody>
</table>

The notes form part of these financial statements
EATING BETTER (REGISTERED NUMBER: 09772128)

BALANCE SHEET - CONTINUED
AT 30TH JUNE 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2019 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 19th November 2019 and were signed on its behalf by:

Ms C McKenna - 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.

The Trustees consider that there are no material uncertainties about the charity’s ability to continue as a going concern.

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.

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.

2. NET INCOME/(EXPENDITURE)

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

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>984</td>
<td>960</td>
</tr>
</tbody>
</table>

Independent Examination
3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2019 nor for the year ended 30th June 2018.

Trustees' expenses
There were no trustees' expenses paid for the year ended 30th June 2019 nor for the year ended 30th June 2018.

4. STAFF COSTS

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages and salaries</td>
<td>£72,524</td>
<td>£28,918</td>
</tr>
<tr>
<td>Social security costs</td>
<td>£3,681</td>
<td>£598</td>
</tr>
<tr>
<td>Other pension costs</td>
<td>£3,388</td>
<td>£713</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>£79,593</td>
<td>£30,229</td>
</tr>
</tbody>
</table>

Key Management remuneration amounted to £41,475 (2018: £37,616).

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

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>3</td>
<td>3</td>
</tr>
</tbody>
</table>

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project income</td>
<td>£12,520</td>
<td>-</td>
</tr>
</tbody>
</table>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade creditors</td>
<td>£906</td>
<td>-</td>
</tr>
<tr>
<td>Social security and other taxes</td>
<td>£1,427</td>
<td>-</td>
</tr>
<tr>
<td>Other creditors</td>
<td>£466</td>
<td>-</td>
</tr>
<tr>
<td>Accruals and deferred income</td>
<td>£984</td>
<td>£2,350</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>£3,783</td>
<td>£2,350</td>
</tr>
</tbody>
</table>
7. **MOVEMENT IN FUNDS**

<table>
<thead>
<tr>
<th></th>
<th>At 1/7/18</th>
<th>Net movement in funds</th>
<th>At 30/6/19</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Unrestricted funds</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General fund</td>
<td>24,190</td>
<td>12,720</td>
<td>36,910</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td>24,190</td>
<td>12,720</td>
<td>36,910</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Incoming resources £</th>
<th>Resources expended £</th>
<th>Movement in funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted funds</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General fund</td>
<td>120,638</td>
<td>(107,918)</td>
<td>12,720</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td>120,638</td>
<td>(107,918)</td>
<td>12,720</td>
</tr>
</tbody>
</table>

Comparatives for movement in funds

<table>
<thead>
<tr>
<th></th>
<th>At 1/7/17</th>
<th>Net movement in funds</th>
<th>At 30/6/18</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Unrestricted Funds</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General fund</td>
<td>6,712</td>
<td>17,478</td>
<td>24,190</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td>6,712</td>
<td>17,478</td>
<td>24,190</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Incoming resources £</th>
<th>Resources expended £</th>
<th>Movement in funds £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unrestricted funds</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General fund</td>
<td>106,927</td>
<td>(89,449)</td>
<td>17,478</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td>106,927</td>
<td>(89,449)</td>
<td>17,478</td>
</tr>
</tbody>
</table>

8. **RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30th June 2019.