

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 2020
FOR
EATING BETTER
(A COMPANY LIMITED BY GUARANTEE)

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

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Chartered Accountants
in Good Practice
Brighton
East Sussex
BN1 9DA

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 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Governing instrument and objects

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

Who we are

We are a charity and our work is not for profit. We are an alliance of over 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.

What we do

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

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

How we are funded

Eating Better is grant funded from trusts and foundations outside of the alliance and project funding from member organisations.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2020**

OBJECTIVES AND ACTIVITIES

Public benefit

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

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2019-2020 was the final 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 Esmée Fairbairn Foundation for providing 3-year core funding for Eating Better from 2017 to 2020, and also for the COVID-19 grant in 2020.

During the year we have grown the alliance, conducted and published research, and hosted a range of events. During the period we worked with alliance organisations to increase engagement with our '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. The actions focus is improving the food environment to support people to eat less and better meat. We have worked successfully to successfully engage the alliance in the actions to ensure cohesive delivery and common messaging.

Key activities during the year included:

Coordinating & expanding opportunities for dialogue

We recruited 3 new influential supporting organisations reaching a membership of 64 organisations. 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 led or co-hosted 5 workshops and roundtables with alliance members and other organisations. We hosted a meeting of senior representatives of founding members of Eating Better to discuss future direction and priorities. In response to the COVID-19 pandemic we moved our events online, which has had the positive benefit of attracting participation from a greater diversity of members.

Research

Our first YouGov 11-18 year old survey found that two thirds (63%) said that climate change was one of their most important issues for the country.

Our survey of supermarket Ready Meals demonstrated positive progress on plant-based options from 3% in 2018 to 16% this year. While some large mainstream retailers have increased their range of plant-based options, across the sector the category remains dominated by meat, fish and dairy.

Following a review of the literature carried out by Food Research Collaboration and extensive consultation with members we published 'We Need to Talk About Chicken' highlighting the key arguments against increased chicken consumption in our diets for health or environmental improvements. Several alliance members followed with articles on their own websites.

We began a new alliance project to reach agreement on common metrics for less and better meat and dairy.

Communications

We continued to produce regular new content for our website, newsletter and social media channels with 28 published articles. We increased our social media outreach and achieved mainstream and trade press coverage. We were invited to speak at a range of influential events and to join advisory groups including the Climate Change Committee that developed policy advice for land use change and net zero.

Impact of COVID-19

COVID-19 has put the food sector under real pressure because retailers had to give almost all their attention to maintaining supply to customers whilst the food service sector experienced a dramatic drop in demand. With this backdrop our engagement with retailers and food service has been interrupted as they have less time to devote to longer term planning. However, during the period we have maintained our work programme, adopted virtual working patterns and moved our engagement online. With the economic uncertainty because of COVID-19, we were fortunate to receive a COVID-19 emergency grant from Esmée Fairbairn. We also prioritised funding applications to trusts and foundations to support the diversification of our income streams. We are witnessing greater interest in health and food as a result of the pandemic and see opportunities to strengthen our messaging alongside calls for 'build back better'.

In this period, we developed our forward plans and submitted funding proposals to follow the end of the Esmée core grant, and also to support a further diversification of income streams.

Over the next year we will:

- continue to support and champion nature friendly farming and challenge industrial meat production in the UK - by developing and publishing 'less and better' metrics to support roadmap actions
- engage with emerging policy opportunities such as the National Food Strategy and Government recommendations from the Climate Assembly to support a green recovery with less and better meat and dairy
- track change through survey work on public attitudes and business progress.

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 2020 free reserves were £66,702 (£36,910 at 30 June 2019).

Our reserves target is £34,000 representing our core operational commitments.

We are £32,702 over this target due to the receipt of a £37,109 Esmee Fairbairn COVID-19 grant a few weeks before the year end, which will ensure we can maintain our ongoing commitments in the next financial year whilst we pursue longer term funding.

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.

EATING BETTER

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 30TH JUNE 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 implementation 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
Mr N W Dugdale (appointed 30/10/2019)

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

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH JUNE 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES

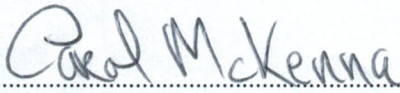
The trustees (who are also the directors of Eating Better for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 14 October 2020 and signed on its behalf by:


.....
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 2020.

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').

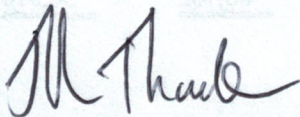
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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: 28 October 2020

EATING BETTER

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH JUNE 2020**

	2020	2019
	Unrestricted fund	Unrestricted funds
Notes	£	£
INCOME AND ENDOWMENTS FROM		
Donations and legacies	111,329	113,493
Charitable activities		
Charitable Activities	25,850	7,145
	<hr/>	<hr/>
Total	137,179	120,638
EXPENDITURE ON		
Charitable activities		
Charitable Activities	107,387	107,918
	<hr/>	<hr/>
NET INCOME	29,792	12,720
RECONCILIATION OF FUNDS		
Total funds brought forward	36,910	24,190
	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>66,702</u>	<u>36,910</u>

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The notes form part of these financial statements

BALANCE SHEET
30TH JUNE 2020

	Notes	2020 Unrestricted fund £	2019 Unrestricted funds £
CURRENT ASSETS			
Debtors	5	-	12,520
Cash at bank		<u>74,495</u>	<u>28,173</u>
		74,495	40,693
CREDITORS			
Amounts falling due within one year	6	(7,793)	(3,783)
		<u>66,702</u>	<u>36,910</u>
NET CURRENT ASSETS			
		<u>66,702</u>	<u>36,910</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>66,702</u>	<u>36,910</u>
NET ASSETS			
		<u>66,702</u>	<u>36,910</u>
FUNDS			
Unrestricted funds	7	<u>66,702</u>	<u>36,910</u>
TOTAL FUNDS			
		<u>66,702</u>	<u>36,910</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2020.

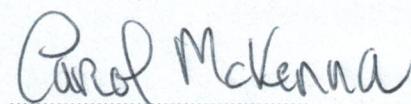
The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2020 in accordance with Section 476 of the Companies Act 2006.

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 and authorised for issue on 14 October 2020 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The 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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2020

2. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Independent Examination	<u>1,020</u>	<u>984</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2020 nor for the year ended 30th June 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th June 2020 nor for the year ended 30th June 2019.

4. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	78,432	72,524
Social security costs	4,314	3,681
Other pension costs	<u>1,777</u>	<u>3,388</u>
	<u>84,523</u>	<u>79,593</u>

Key Management remuneration amounted to £41,251 (2019: £41,475).

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

	2020	2019
Total	<u>3</u>	<u>3</u>

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	<u>-</u>	<u>12,520</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2020

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	741	906
Social security and other taxes	372	1,427
Other creditors	5,659	466
Accruals and deferred income	<u>1,021</u>	<u>984</u>
	<u>7,793</u>	<u>3,783</u>

7. MOVEMENT IN FUNDS

	At 1/7/19	Net movement in funds	At 30/6/20
	£	£	£
Unrestricted funds			
General fund	36,910	29,792	66,702
	<u>36,910</u>	<u>29,792</u>	<u>66,702</u>
TOTAL FUNDS	<u>36,910</u>	<u>29,792</u>	<u>66,702</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	137,179	(107,387)	29,792
	<u>137,179</u>	<u>(107,387)</u>	<u>29,792</u>
TOTAL FUNDS	<u>137,179</u>	<u>(107,387)</u>	<u>29,792</u>

Comparatives for movement in funds

	At 1/7/18	Net movement in funds	At 30/6/19
	£	£	£
Unrestricted funds			
General fund	24,190	12,720	36,910
	<u>24,190</u>	<u>12,720</u>	<u>36,910</u>
TOTAL FUNDS	<u>24,190</u>	<u>12,720</u>	<u>36,910</u>

7. 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	120,638	(107,918)	12,720
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>120,638</u>	<u>(107,918)</u>	<u>12,720</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th June 2020.