



Welcome to the Annual Trustees' Report and Accounts 2021-2022

I am delighted to present our 2021-22 Annual Report and my first as Chair of the Board of Trustees. I would like to thank my predecessor, Professor Colin Dennis, for his time and commitment to the Board and to thank our Vice-Chair, Alyson Greenhalgh-Ball, who is now supporting me in leading the Board of Trustees.

This report covers the return to a new normal following the peaks of the COVID-19 pandemic, as well as new challenges including the ongoing war in Ukraine, rising costs of fuel, utilities and food, and the start of a cost-of-living crisis not seen for a generation.

In what is a period of considerable flux, we have welcomed new colleagues to the Foundation to help lead our new Strategy for the coming five years.

Dr Bernadette Moore, Associate Professor of Obesity, University of Leeds, joined the Board this year and we value her expert contributions to the Scientific Committee as well as to Board discussion and debate. At the beginning of 2022, we welcomed our new Chief Executive Elaine Hindal to the Foundation. Elaine brings a wealth of operational leadership experience from the charity and commercial sectors that will prove invaluable as she continues to help guide the Foundation in its future journey.

With sadness, we said farewell to two long-standing pillars of the Leadership Team as Professor Judy Buttriss retired from her role as Director General and Roy Ballam from the Managing Director role, after 23 and 26 years of service respectively. The Trustees and I would like to thank them both for their many years of contribution and commitment to the Foundation. We are particularly grateful to Roy for a comprehensive handover with Elaine and to Judy for introducing Elaine to key stakeholders and for her continued support as Editor in Chief of the Nutrition Bulletin.

This year, the British Nutrition Foundation began to implement its new brand and website, beginning a journey towards making nutrition science more engaging and accessible to all through greater digital optimisation. This is something I am particularly keen to see develop in the coming years.

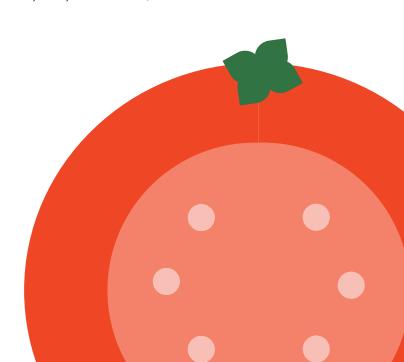
This year has been a year of significant change for the Foundation, but with change comes great opportunity. It is an exciting time to be in the role as Chair and to be working with my fellow Trustees and the whole team at the British Nutrition Foundation to continue to connect people, food and science.



Professor John Mathers
Chair of the Board of Trustees

John Mathers

Professor John MathersChair, Board of Trustees



Chief Executive's Introduction

Two of the most pressing challenges we face today are addressing health and social inequality and tackling climate change. Food brings these issues together.

When I joined the British Nutrition Foundation in January 2022, it felt like an important time for accurate, evidence-based public nutrition education following the COVID-19 pandemic.

Little did we know just how critical access to healthy, sustainable food would become for so many as the cost-of-living began to escalate. Sustainability, health and access to nutritious food are at the heart of the work we do at the British Nutrition Foundation, and it is a privilege to be joining the Foundation at such a critical time.

During my first nine months, I have been deeply impressed by the knowledge, expertise and commitment of the British Nutrition Foundation team. It is a great credit to Professor Judy Buttriss and Roy Ballam, and to the whole team, that the Foundation is so well respected for championing nutrition science and food education, and for its ability to convene stakeholders from across sectors to address the issues that matter to us all.

A particular personal highlight was a visit to a Nottinghamshire primary school in June to see *Healthy Eating Week* in action. It was inspiring to see children engaged in learning about healthy eating using the wealth of resources developed for the classroom. Supporting teachers and helping children learn about food is something we take seriously at the British Nutrition Foundation.

I would like to take this opportunity to thank our supporters and members. We are grateful for their contributions to our work to promote healthy, sustainable diets for all, and for their commitment to changing the food environment towards one that facilitates healthier choices that are better for people and planet. We are honoured to be on the journey with them.

Finally, I would like to offer my thanks to everyone at the British Nutrition Foundation for their warm welcome and support. In the year ahead, facing critical challenges in the cost-of-living and increasing food insecurity, the Board, the team and I are reshaping the Foundation's future as our current strategy period comes to a close. Our 2023-28 Strategy has very solid foundations on which to build, in a future that will be very different from even our recent past.

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Chief Executive

Elaine Hindal Chief Executive

Our purpose and values



Connecting people, food and science for better nutrition and healthier lives

The British Nutrition Foundation is a public-facing charity which exists to give people, educators and organisations access to reliable information on nutrition. Our objects are two-fold:

- (a) to advance the education of the public, and those involved in training and the education of others, in nutrition; and
- (b) to advance the study of and research into nutrition for the public benefit and disseminate and publish the useful results of such research.

Put simply, our vision is that more people eat healthy, sustainable food. Our mission in achieving this is to translate evidence-based nutrition science in engaging and actionable ways - ways that make a difference and can help people make lasting changes.

Our values guide our strategy and behaviours, providing a set of principles that shape our priorities, partnerships and ways of working.

Integrity We are science-led, impartial, open minded, transparent and committed to diversity and sound ethical principles.

Collaboration We amplify our impact via partnership working with a range of stakeholders.

Quality We deliver excellence consistently.

Positivity We are a team of highly qualified experts who care about providing credible nutrition science and are passionate about the positive influence it can have on healthier lives.



2021-22 at a glance



This year has been a year of collaboration, celebration and championing healthy, sustainable diets.

June 2021



Celebrating Healthy Eating Week 2021

With an overarching message to 'Find your healthier you!' our flagship week helped raise awareness of the importance of food to our health and well-being among over 1.5m people, through the almost

6,500

early years settings, schools, universities and workplaces that took part.

"Children found the Be the Chef day the highlight of the week as they were given a chance to be practical and learn a new dish."

2021 participant

August 2021

Advancing nutrition science

Our flagship review, Healthier and more sustainable diets: what changes are needed in high-income countries? was published in the British Nutrition Foundation's international peer-reviewed journal, Nutrition Bulletin. The review highlights the need to consider the nutritional quality of diet alongside environmental benefits, to achieve sustainable diets that benefit both human and planetary health.



September 2021

Food – A Fact of Life 30th Anniversary

Launched in 1991, the Food – A Fact of Life education programme continues to support excellence in food teaching and learning through online resources to support the curricula and qualifications in England, Scotland, Wales and Northern Ireland.



Career starting opportunities

Our Drummond Internship programme promotes careers in nutrition science, by offering each individual a unique opportunity to gain skills, knowledge and experience as part of our Science Team.



"This internship has given me the opportunity to learn, develop and take on a wide variety of tasks that I would have otherwise not experienced. This has really built up my confidence in my abilities, and I know will prove invaluable in my future career."

Sophie Yelland, Junior Nutritionist, Drummond Intern, Sept 2021-Dec 2022

October 2021



Developing the future of food education

Supported by the All Saints
Educational Trust, the British Nutrition
Foundation held a consensus
building event and used insights from
qualitative and quantitative research
to develop new recipes and school
resources to reflect the diversity
of young people in the UK.
The report sets out

recommendations for the future of UK food education

From practical recommendations on ingredient variety to ensuring food and nutrition education is available to all children, the reintroduction of a food A-Level, and teacher recruitment and training, we urge all food education providers to consider and act upon these recommendations.

November 2021



Annual Conference 2021

Our 2021 Annual Conference was attended by the Foundation's Royal Patron, HRH The Princess Royal. The theme of Healthier people on a healthier planet - the perfect outcome for a transformed food system proved popular, with over

1,000 virtual registrants

The conference, with expert presentations and case studies from agricultural, educational/school and food industry settings, set out a compelling case for change towards healthier and more sustainable diets.



Testing and evaluating our resources

As part of work funded by the European Institute of Innovation and Technology (EIT) Food, we evaluated our *Get Portion Wise!* guides with in-home research to explore attitudes and behaviours in relation to the portion size of home-cooked meals.

Our portion size guides have since been revised to improve understanding and use. They remain one of our most downloaded resources.

February 2022

Our flagship projects

We launched two new flagship projects in Feb 2022, each with support from 12 member companies. Our Healthy Sustainable Diets project aims to develop resources to help young people have a healthier and more sustainable diet, and our Ultra-Processed Foods project is bringing together a variety of stakeholders to discuss views on the topic. Both projects will report in 2022-23.

May 2022

Strengthening our toolkit to tackle misinformation



Patient Information Forum

We were pleased to be awarded the Patient Information Forum (PIF) TICK quality mark in May 2022. The PIF TICK is UK's only assessed quality mark for print and online health information and is a quick and easy way for people to be assured that health information is evidence-based, reliable and trustworthy.

The British Nutrition Foundation joins a growing number of NHS organisations and health charities that are certified PIF TICK Members with a commitment to high-quality, clearly communicated, evidence-based information.

Achievements 2021-2022 Public Education



Eat Well Play Well

Marks & Spencer's partnership with the UK Home Nation football teams aims to inspire healthier eating choices through football. The Eat Well Play Well campaign, targeted to families with children, promotes positive healthy eating messages in a relatable way. The Eat Well health seal of approval signals products that meet evidence-based nutritional criteria developed in consultation with the British Nutrition Foundation. Eat Well makes it easier for people to make healthy choices.

Communicating Evidence-Based Nutrition Information

nutrition.org.uk

- More than 1m people used the nutrition.org.uk website with almost 4 million page views
- 203,400 resources were downloaded
- Top 5 information pages viewed: Fibre, 7-day meal plan, Protein, Healthy diet recommendations, Healthy Eating Week
- Top 5 most downloaded resources: 7-day meal plan, Fun way to fibre, Portion size guide, Protein in the diet, Vitamins and minerals in our food

In September 2021, our new website, *nutrition.org.uk*, was launched incorporating a fresh new brand identity. This will give the Foundation a platform from which to strengthen our digital presence and increase the accessibility of our consumer information going forward.

Throughout 2021-22, new content was published based on the Eatwell Guide, including the science of healthier and more sustainable diets,

portion size guides and energy density. The website has also featured blogs on topics including sustainable seafood, and nuts as part of a healthy, balanced diet.

A key element of our work is to make evidence-based nutrition science accessible to all. To this end, we work with the media, publish a range of newsletters and develop content to bring nutrition science to life.

Our media reach

- 2.5 million impressions on our social media platforms
- 48,000 social media followers
- 325,000 views of our online video content
- 36,000 e-newsletter registrants
- 666 pieces of broadcast, online and print media coverage

Healthy Eating Week 2021

Our annual Healthy Eating Week is a key opportunity for the British Nutrition Foundation to celebrate healthy, sustainable diets and to raise awareness of the importance of food to our health and well-being.

Healthy Eating Week 2021 reached more than 1.5m people, through the almost 6,500 early years settings, schools, universities and workplaces that took part.

Feedback indicates that half of those involved were inspired to change how their organisation provides information about healthy lifestyles, and two-thirds reported that they would continue with a health-related activity that they started during *Healthy Eating Week*.



Powering Performance

The British Nutrition
Foundation's partnership with
Sodexo in 2021-22 focused
on developing the nutritional
basis for Sodexo's *Powering Performance* programme.
Sodexo employees
completed nutrition training,
developed and certified
by the British Nutrition
Foundation, enabling them
to bring nutrition science to
life across a menu, introduce
new ingredients to encourage
a varied diet, and share with
students the importance of
nutrition to physical and

Supporting Food Education in Schools

foodafactoflife.org.uk

This year marked the 30th Anniversary of Food, a Fact of Life, our free online programme of teaching guidance and curriculum-compliant resources for schools. We were delighted to continue this programme in 2021-22 in partnership with the Agricultural and Horticultural Development Board.

- 384,000 people used the Food, a Fact of Life website, with 2.4 million page views
- 1.2m educational resources were downloaded

- Top 5 information pages viewed: Recipes, Nutritional analysis, Healthy eating, Food commodities, Hygiene and safety
- Top 5 most downloaded resources: Eatwell Guide, Eatwell Guide presentation, Eatwell Guide worksheet, Nutritional needs throughout life, Eatwell Quiz
- Over 2,500 teachers registered for our educators' events, including the Food, a Fact of Life 30th Anniversary Conference, webinars and online cooking workshops and masterclasses
- Feedback from our teachers' events is overwhelmingly positive, with more than 90% of attendees feeling 'more informed' and 'confident to teach' food as a result



Achievements 2021-2022 Advancing Nutrition Science



Scientific Publication

The British Nutrition Foundation advances the study of nutrition science through our journal *Nutrition Bulletin* and via online training and webinars. Both allow the Foundation to extend our reach in the UK and internationally.

Nutrition Bulletin was available in 11,884 global institutions, with 385,000 copies of papers downloaded from Wiley Online Library in 2021-22. Key publications included a spotlight on sports nutrition, food labelling, healthier and more sustainable diets, and vitamin D. Nutrition Bulletin is indexed in the 2021 Journal of Citation Reports and has an Impact Factor™ of 3.609.

In 2021-22, the Foundation delivered two webinars – *Hungry* or *Full? Responsive feeding in* young children; and *Reformulating*



Hannah Molloy Junior Nutritionist, 2021-22

"My placement at the British Nutrition Foundation gave me invaluable experience of working within the field of nutrition and communicating evidence-based advice to different audiences. Throughout my placement I was provided with numerous opportunities to develop new skills and push myself out of my comfort zone."

for healthy sustainable diets – how could fibre and alternative proteins help? - and 18 online training courses were available.

Our webinars reached a global professional or academic audience of more than 2,600 people, whilst 2,042 people used our online training, where popular topics included workplace nutrition and wellbeing. In addition, the British Nutrition Foundation Student Network continues to thrive and reached over 500 students of nutrition science in 2021-22.

The Importance Of Collaborative Working

The British Nutrition Foundation is a founding member of the Academy of Nutrition Sciences, a joint initiative between us and The Association for Nutrition (AfN), The Nutrition Society and the British Dietetic Association. The Academy's objective is to improve public health and wellbeing by supporting excellence in research, education and associated activities to advance the knowledge and application of evidence-based nutrition science. In 2021-22, the British Nutrition Foundation continued to sponsor the Academy and play an active role in its future development.

In addition, the British Nutrition Foundation extended its expertise to a number of sector-wide initiatives in 2021-22:

- AfN Inter-Professional Working Group on Medical Nutrition Education:
- Medical Research Council (MRC) funded UK Nutrition Research Partnership 'hot-topic' workshops:
- The European Institute of Innovation & Technology (EIT Food) Health Claims Unpacked project;
- EIT Food Portion Size Guide evaluation project;
- UK Research and Innovation (UKRI) Biotechnology and Biological Sciences Research Council (BBSRC) Doctoral Training Partnership, Raising the Pulse;
- Associate Partner of the FoodBioSystems Doctoral Training Partnership;
- External Advisory Board for the BBSRC/MRC funded Food4Years Network; and
- UKRI BBSRC and the Nuffield Council on Bioethics public dialogue programme on genome editing in farmed animals.

Junior Nutritionist Placements

The British Nutrition Foundation continued to support students of nutrition science in 2021-22 with a 12-month work placement in partnership with Marks & Spencer. Our placements provide a unique opportunity for graduates to gain experience in non-profit and commercial settings under the mentorship of an experienced Nutrition Science Manager.



Rosalie Forde Three Ways School, Bath



Sarah Fletcher
The Portsmouth Academy,
Portsmouth



Alison Cavanagh Willoughby Academy, Lincolnshire



Lloyd Henry Ysgol Gyfun Gŵyr, Swansea



Haydn Bettles Armitage CofE Primary School, Manchester

Elizabeth Rothery
The Whitehaven Academy,
Cumbria

The British Nutrition Foundation Drummond Education Awards for excellence in food GCSE/National 5 and Post-16 qualifications.

Due to the COVID-19 pandemic, we were unable to present awards for student achievement in GCSE/National 5 and Post-16 qualifications in 2021-22. Instead, six awards were presented to teachers nominated by their peers for excellence in food and nutrition teaching. The award winners are pictured above.



The British Nutrition
Foundation celebrates the study of nutrition science through a series of annual awards and our Drummond Internship Programme. These are made possible by an endowment of the Drummond Memorial Fund, established in memory of distinguished biochemist Sir Jack Drummond (1891-1952).



The British Nutrition Foundation Early Career Scientist Award, recognising future leaders in nutrition science.

The 2021 winner was Dr Fiona Lavelle, Institute for Global Food Security, Queen's University Belfast. Dr Lavelle was recognised for outstanding work in the field of Behavioural Nutrition with a particular focus on culinary behaviours in children and how they can impact on children's health and wellbeing.



The British Nutrition Foundation Prize, awarded to a person or group for outstanding achievement in an area of nutrition.

The 2021 British Nutrition
Foundation Prize was awarded
to Dr Alison Tedstone, former
Chief Nutritionist, Office of Health
Improvement and Disparities.
Dr Tedstone was nominated for
her distinguished contribution
to public health research and
her work for two decades at the
highest Government level ensuring
that diet, nutrition and obesity
were central in nutrition policy
making.

The British Nutrition Foundation Drummond Pump Priming Award,

awarded to a newly appointed lecturer or research fellow to undertake the pilot work needed to support a substantial grant application in nutrition science.

The Pump Priming Award was not awarded in 2021, due to restrictions around laboratory and human study-based research as a result of the COVID-19 pandemic. The Drummond Pump Priming Award will resume in 2022.



Trustees' Report



For the year ended 31 May 2022

Legal and administrative information

Directors and Trustees

For the purposes of charity law, the directors of the charitable company (the charity) are its Trustees:

Professor John Mathers (Chair)

Professor Colin Dennis CBE (Immediate Past Chair)

Alyson Greenhalgh-Ball (Vice-Chair)

Desiree Irving-Brown (Treasurer)

Michael Bond

Graeme Findlay

Gill Fine

Professor Susan Lanham-New

Dr Bernadette Moore (appointed 2022)

Louise Redmond

David Webster

Professor Christine Williams

OBE (resigned 2021)

Alisdair Wotherspoon

Our Patron

Her Royal Highness The Princess Royal

President

Professor Emeritus Alan Shenkin

Key Management Personnel

Professor Judy Buttriss, Director General (until December 2021)

Roy Ballam, Managing Director (until December 2021)

Elaine Hindal, Chief Executive (from January 2022)

Sara Stanner, Science Director

Company registered

number 00898651

Registered charity number England and Wales 251681

Registered charity number Scotland SC040061

Registered office

New Derwent House, 69-73 Theobalds Road, London, WC1X 8TA

Professional Advisors

Accountants:

Crossley Third Sector, Star House, Star Hill, Rochester, Kent, ME1 1UX

Auditor:

Moore Kingston Smith, 9 Appold Street, London EC2A 2AP

Banker:

Barclays Bank, Barclays Business, 1st Floor, 27 Soho Square, London, W1D 3QR

Investment Management:

Charles Stanley, 25 Luke Street, London, EC2A 4AR

Solicitor:

Reed Smith LLP, Beaufort House, 15 St Botolph Street, London, EC3A 7EE



Trustees' Report



For the year ended 31 May 2022



The British Nutrition Foundation is a company limited by guarantee (company number: 0089651) governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission (charity number: 251681) and its Trustees are also the members of the company.

Purpose

The British Nutrition Foundation delivers evidence-based information on food and nutrition to benefit public health. Its objects are:

- to advance the education of the public, and those involved in training and the education of others, in nutrition; and
- to advance the study of and research into nutrition for the public benefit and disseminate and publish the useful results of such research.

Governing document

Under its Memorandum and Articles of Association, the Board may comprise no more than 12 Trustees. The Nominations Committee conducts the recruitment of Trustees, making recommendations for acceptance by the Board based solely on applicants' abilities to meet the needs of the Foundation.

Trustees are appointed by the Board and serve for a term of three years, with each Trustee able to serve for a maximum of nine years. The Board has the power should it choose to do so to co-opt members to its sub-Committees of the Board to fill specialist roles or to provide independent expert advice.

The Foundation has a formal procedure for inducting Trustees and provides key reference documents to ensure that newly appointed Trustees are fully aware of the Foundations strategy, activities, and their responsibilities. Training is provided at the request of Trustees.

The composition of the Board is weighted towards those from the scientific academic community.

In 2022, the Board established two

sub-Committees covering Finance, Audit & Risk, chaired by the Treasurer (currently Desiree Irving-Brown) and HR & Remuneration chaired by a Trustee (currently Louise Redmond).

The Chief Executive is appointed by the Board of Trustees to manage the day-to-day operations of the Foundation. The Chief Executive has delegated authority for operational matters including finance, employment, communications and consultancy in line with the policies that have been approved by the Board of Trustees. The Chief Executive is appraised annually by the Chair and the Board of Trustees.

Related parties and cooperation with other organisations

No Trustees receive remuneration or other benefit from their work with the Foundation. Any connection between Trustees or senior managers with any member, supplier or partner of the Foundation must be disclosed to the full Board of Trustees and included in the register of interests.

Declarations of interest are invited at each Board meeting and all meetings of the Foundation's advisory Committees and groups.

Risk Management

The Trustees have established a risk management strategy which involves an annual review of the principal risks that the Foundation faces and the policies, systems and procedures in place to mitigate those risks. A risk register is maintained and reviewed regularly by the Finance, Audit & Risk Committee and the HR & Remuneration Committee respectively. The full Board reviews the risk register on an annual basis and considers any significant changes.

Given the uncertainties discussed earlier in this report, several risks have been at the forefront of the Trustees' consideration.

The Trustees consider the following to be the principal risks currently facing the Foundation:



Income diversity

Despite its healthy reserves, with the loss of EU and research funding in recent years, the British Nutrition Foundation has grown increasingly reliant upon corporate membership income in the form of subscriptions, project work and voluntary donations.

Plans to diversify sources of income are in development, but we recognise that competition for charitable income is considerable and that a broad approach to income generation will be required. The Foundation is considering a range of options for income generation. including building upon our scientific partnerships with academic institutions; project funding through trusts and foundations; working in concert with other charities and non-profit organisations and in the longer-term, developing a small but important commercial income stream through our webinars, training and licensed content.

The Trustees continue to monitor the charity's financial position and are content that appropriate financial controls are in place should income continue to be under pressure.

Competition

With growing consumer interest in food and nutrition, and greater demand for plant based foods and more sustainable ways of eating, the British Nutrition Foundation finds itself competing in a highly contested media market for information and engaging content. Much of this content lacks the solid evidence base of that provided by the British Nutrition Foundation, and it is vital that we respond effectively using social media and digital channels to counter misinformation.

The Trustees also recognised the need to invest in our website and communications strategy. There is a risk that we fail to respond in an agile manner to the information provided by unqualified commentators and others. To this end, Trustees have approved the appointment of additional roles in Communications and Digital to raise the profile of the British Nutrition Foundation with journalists, the media and other providers of online content.

Reputation

As a charity funded by corporate donations from organisations operating in the food industry, the Trustees are profoundly aware of the importance of protecting the Foundation from undue industry influence, and the reputational risk of failing to maintain our independence.

We ensure our integrity and independence in a number of ways:

- Trustees are supported by an Advisory Committee the composition of which is also weighted towards academics based in universities and research institutes. The Advisory Committee meets twice annually and is chaired by Professor Janet Cade, Professor of Human Nutrition at the University of Leeds.
- Our Science work programme is informed by an independent Scientific Committee which enjoys a large membership from those who are active in academic nutrition, nutrition science, public health and education. The Scientific Committee is chaired by Science Director, Sara Stanner.
- Specialised scientific support and review is provided by the Editorial Advisory Board of our journal Nutrition Bulletin. The Board comprises more than 30 members, drawn from a range of academic specialisms in nutrition science and represent institutions in the UK, Europe, China, North America and South America.
- The Foundation's work in schools is supported by four Education Working Groups, representing teachers in primary and secondary school settings in England, Wales, Scotland and Northern Ireland. The groups meet quarterly and are chaired by Education Services Manager, Claire Theobald.
- The British Nutrition Foundation has robust procedures in place to sustain the quality and clarity of its public information. In May 2022, the Foundation was awarded the Patient Information Forum TICK, the UK quality mark for trustworthy health information.

 The British Nutrition Foundation does not lobby, does not endorse any products or engage in food advertising campaigns in support of brands.

The Trustees continue to monitor the reputation of the Foundation through regular surveys of stakeholder perceptions and public trust in the independence of the information we provide.

People

Like many organisations in the current climate, the British Nutrition Foundation recognises the importance of developing and retaining our talented staff team.

We are fortunate to have a number of employees in critical roles who have been with the Foundation for many years, but as a small organisation, we cannot offer the opportunities for career advancement that employees earlier in career may be looking for.

The Board has tasked the Chief Executive, with the support of the HR & Remuneration Committee, to develop new ways to support staff retention and has approved investment in professional development for all staff. Given the increased risk of fraud and cyber crime, core training includes cyber security awareness, as well as professional CPD, line management and diversity and inclusion training.

In addition, we recognise the diversity of the British Nutrition Foundation fails to reflect the communities we seek to serve in our governance, advisory groups and staff. This needs to change. The Trustees have invested in training in diversity and inclusion and will be developing an Equity, Diversity and Inclusion (EDI) strategy and plan. Our approach to EDI will also consider our communications strategy as well as how the British Nutrition Foundation can help attract and support people from underrepresented groups to study and work across the breadth of the food industry and in the field of nutrition science.

Trustees' Report



For the year ended 31 May 2022

Financial Review

The statement of the British Nutrition Foundation's financial activities for the year is set out on page 26 of the Annual Report. Total income for 2021-22 was £1.352m (2021: £1.311m). Voluntary income for the year was £849,911 (2021: £748,088). Investment income for the year was £18,432 (2021: £16,883).

There was a modest net surplus for the year of £8,691 (2021: £108,918).

Funding

Of the income received of £1.352m in 2021-22, the British Nutrition Foundation received £171,851 from membership subscriptions (2021:£171,665) and a further £687,060 in donations from corporate members (2021: £576,423). All voluntary income is unrestricted.

In addition, the British Nutrition Foundation generated £453,010 (2021: £522,962) from consultancy projects from a number of corporate members, non-member commercial food organisations and Trusts and Foundations. This income stream remained impacted by the lasting effects of the COVID-19 pandemic and in the latter half of the financial year, by market turmoil arising from the Russia-Ukraine war and the continued pressures on charitable giving by Trusts and Foundations.

The British Nutrition Foundation raised £31,318 (2021: £23,281) from publications, largely due to its journal *Nutrition Bulletin*.

Fundraisina

During 2021-22, the British Nutrition Foundation did not carry out any public fundraising activities, either directly or through other parties, and has no plans to do so in the immediate future. Consequently, the British Nutrition Foundation is not subject to any undertaking to be bound by any voluntary scheme for regulating fundraising. The British Nutrition Foundation received no complaints in the year regarding fundraising activities.

As a charity, however, the British Nutrition Foundation is registered with the Fundraising Regulator and is committed to follow the Code of Fundraising Practice and the Fundraising Promise. Details of our registration can be found on the Fundraising Regulator's website.

Expenditure on charitable activities

Charitable expenditure for the year was £1.235m (2021: £1.192m).

A focus of our expenditure in 2021-22 has been the refresh of our nutrition.org.uk website which will, in the long term, allow the organisation to reach a greater number of people online. In addition, we continued to invest in our *Food – a Fact of Life* programme to support teachers and food education in schools, and in *Nutrition Bulletin*.

Staffing costs

Expenditure on staffing costs for the year was £941,918 (2021: £865,885). This increase is due to the average number of persons employed by The British Nutrition



Foundation increasing during the year including an internship position funded by our designated funds.

Expenditure on raising funds

Support costs are allocated to the cost of raising funds and charitable activities on the basis of staff time. Expenditure on raising funds for the year was £100,460 (2021: £84,416).

Net assets

The total net assets of the Foundation were £1.580m at 31 May 2022 (2021: £1.573m).

Investment policy

In considering the Foundation's investment policy, the Trustees continue to take the view that the preservation of capital is of primary importance in the current climate and our investment strategy remains conservative.

The invested funds held on deposit for the Foundation (excluding those held in the Foundation's current account) achieved income of £18,432 (2021: £16,883) for the year. The British Nutrition Foundation held total cash and investments of £687,886 as at 31 May 2022 (2021: £686,840).

Reserves policy and going concern

It is the intention of the Trustees to maintain sufficient reserves to ensure the ongoing viability of the Foundation notwithstanding a significant shortfall in funding or other unexpected events.

The Foundation's Reserves
Policy was reviewed by the Board
of Trustees in July 2021. It was
agreed that a general reserve level
should be maintained at a minimum
of £600,000 to allow cover for
the cost of closure and limited
running for six months, and that an
amount should be designated for
future strategic development and
investment in digital.

General reserves at 31 May 2022 were £1.396m (31 May 2021: £1.354m), given the continued uncertainty of charitable income and the development of a new Strategy for the charity in 2022. At the time of approving the

accounts, the Trustees have reviewed in detail three-year projections for Income and Expenditure and have a reasonable expectation that the Foundation has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Designated funds

The British Nutrition Foundation continues to manage the Drummond Memorial Fund. In 2021-22, incoming resources into the fund were nil and outgoing expenditure was £20,672. The value of the Fund at 31 May 2022 was £151,327 (2021: £171,999). In addition, the British Nutrition Foundation has the Strategic Contingency Fund to help the foundation increase its impact, profile or capacity and the IT Strategic Fund for the enhancement of the website.

Internal controls

Day-to-day financial management of the British Nutrition Foundation is supported by an independent accountancy firm with considerable experience in the non-profit sector. The Finance, Audit & Risk Committee receive the management accounts in full each month and review them in detail at each Committee meeting. A report of the Committee proceedings is a standing item on the full Board agenda allowing for any issues to be raised.

The Foundation's Financial Policy sets out internal controls to counter the risk of fraudulent or inappropriate use of funds. Training on the Financial Policy is provided annually to managers and directors.

Detailed annual budgets are prepared each year for review by the Finance, Audit & Risk Committee and approval by the Board of Trustees. Quarterly forecasts for income, expenditure and cash flow are prepared for the Committee and reviewed in detail. In 2022 a revised 3-year financial plan was developed and approved.



Trustees' Report



For the year ended 31 May 2022



UK context

Looking ahead, the impact of the Russia-Ukraine war on the global economy and food supply chains, unprecedented food inflation and rising interest rates, means that the future remains challenging. The UK is now experiencing a cost-of-living crisis not seen for a generation. With soaring food prices and utility bills, many people are living with stark choices about how to feed themselves and their families.

Almost 10 million adults, and one in four UK households with children, experienced food insecurity in September 2022. This represents four million children without access to a healthy diet and in the long-term, at risk of diet related ill health, stunted growth and shorter lives (The Food Foundation, Food Insecurity Tracker, Sept 2022).

For many, rising food prices risk making a healthier, more sustainable diet feel 'a unreachable goal' (Food Standards Agency/Food Standards Scotland 2022) with more than half of UK adults feeling priced out of buying healthy food.

We are also beginning to see some evidence of trading-off between affordability and sustainability when it comes to food shopping, as some consumers deprioritise sustainable food choices for cheaper options. For example, Kantar data (Oct 2022) suggests that the proportion of British shoppers who try to buy products with more environmentally friendly packaging has fallen.

Research indicates that while one in four parents have cut back on food quantity, 28% have also reduced the quality of food they buy in order to afford household essentials (The Food Foundation and National Energy Action, Sept 2022). 58% of food insecure households report buying less fruit, and 48% fewer vegetables, in response to rising prices, despite the essential role of fruit and vegetables in a nutritious diet (The Food Foundation, Food Insecurity Tracker, Sept 2022).

The impact of household food insecurity across the UK is disproportionately felt; families with children, those from minority ethnic communities, people with disabilities and people not in work are particularly vulnerable. The Trussell Trust reports that 40% of people claiming Universal Credit skip meals to survive, yet despite accelerating need, its food banks are faced with having to purchase food to supplement what would usually be provided by donations.

Whilst there has long been a strong social gradient to diet-related ill-health, the disparity between those who can and cannot afford a nutritious diet contributes towards even greater health inequalities.

Our food environment plays an important role in shaping what people buy and eat, and this is influenced by what is available, affordable and accessible. Today, the work of the British Nutrition Foundation has never been more important, and we remain committed in our belief that people deserve not only to be food secure, but food and nutrition secure, with healthy, sustainable diets accessible to all.

It is likely however, that the need for accessible information to help educate people about healthier, sustainable and more affordable diets will continue to grow, and expectations on the UK and international food industry to reformulate, renovate and innovate its products towards healthier and more sustainable products will continue to increase.

Our work with industry, our stakeholder engagement efforts to elevate evidence-based nutrition science in public policy and in the media, and our campaigns in public education and content marketing, have never been more relevant.

In 2022, as the Foundation comes to the end of its current strategy period, it is an opportune time to pause and reflect. Our plans for 2023-28 are based on a detailed income forecast, cashflow and expenditure, and focus on delivering three priorities:





Trustees' Report



For the year ended 31 May 2022



Changing the food environment

- We will work with corporate members to help change the food environment through strategic critique, product reformulation, training and advice, and helping corporate nutritionists to make the case for healthier, more sustainable products.
- In collaboration with others, we will advocate to change the food environment in schools and care settings, promoting the importance of nutrition on school attendance and attainment, campaigning for the most vulnerable to have access to free school meals and holiday clubs, and to appropriate nutrition in care homes and in supported living environments.
- Our key measures of success will be built around case studies demonstrating the difference the British Nutrition Foundation has made to the food environment directly and through key stakeholders including government and government agencies.

Educating People:

• We will educate people directly through digital (web, social, in-app content and content marketing), media and social media; schools (reaching parents, teachers and the wider school community) and through our flagship Healthy Eating Week campaign. We will support sector-wide campaigns in collaboration with others, where they are evidencebased. Our key measures of success will be centred on reaching our priority audiences; public engagement; and the impact of our information on consumer knowledge, skills and behavioural intent.

Advocating Science and Building Consensus:

 The reputation of the British Nutrition Foundation is anchored in our scientific expertise and an ability to translate nutrition science for a range of audiences. Our Educating People and Changing the Food Environment pillars are unpinned by a strong foundation of evidence. We will continue to advance the study of and research into nutrition for the public benefit, both in our work with schools and through thought-leading content pieces, rapid evidence reviews, the Nutrition Bulletin and our Awards Programme.

We anticipate some organisational change as we align our people and capacity to the new strategy, both in the staff team and in governance and advisory committees, and we expect to see positive movements in EDI with a new EDI Strategy in place from 2023.

With pressures on income likely to persist for some time, stakeholder engagement will continue to be a critical activity to protect and build relationships with our members and to ensure support from government, research bodies and other financing organisations.

We will explore new sources of income both from industry membership, targeted sectors such as online retailers who have benefited from the growth in direct delivery in recent years, and grants or Foundation income in the fields of health inequalities, food insecurity, and whole school approaches to food.

Statement of Trustees' Responsibilities

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 31 May 2022. The Trustees have adopted the provisions of the 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 issued in July 2014.

The Trustees are responsible for preparing the financial statements in accordance with applicable law regulations. The Trustees have elected to prepare the financial

statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial period that 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
- comply with applicable accounting standards, including FRS 102, subject to any material departures disclosed and explained in the financial statements
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements

- make judgments and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 as amended by The Charities Accounts (Scotland) Amendment (No. 2) Regulations 2014.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware;
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditor Moore Kingston Smith have expressed their willingness to remain in office as auditors of the charitable company. These accounts have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Board of Trustees on 26 January 2023 and signed on its behalf by:

John Mathers

Professor John Mathers Chair, Board of Trustees

Date: 26 Jan 2023



Independent Auditor's Report



For the year ended 31 May 2022

Opinion

We have audited the financial statements of The British Nutrition Foundation for the year ended 31 May 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2022 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 (as amended), regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.



We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities Act 2011 require us to report to you if, in our opinion:

- the charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

 the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, the Companies Act 2006 and Section 151 of the Charities Act 2011 and report to you in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material

misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Independent Auditor's Report



For the year ended 31 May 2022

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 (as amended), regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

 Identify and assess the risks of material misstatement of the financial statements, whether

- due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists
- to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006; and to the charity's Trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, and in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's members and Trustees those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company, the charitable company's members, as a body, and the charity's Trustees, as a body for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith UP

Luke Holt

(Senior Statutory Auditor) for and on behalf of Moore Kingston Smith LLP, Statutory Auditor

9 Appold Street London EC2A 2AP

Date: 14 February 2023

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.





Statement of Financial Activities for the year ended 31 May 2022

| | Note | Unrestricted Fund £ | Restricted Fund £ | Total 2022 £ | Total 2021 £ |
|---|------|---------------------------|-------------------------|--------------------|--------------------|
| Income | | | | | |
| Income from: | | | | | |
| Voluntary income | 2 | 849,911 | - | 849,911 | 748,088 |
| Investment income | 3 | 18,432 | - | 18,432 | 16,883 |
| Charitable activities | 4 | 484,328 | - | 484,328 | 546,243 |
| Total Income | | 1,352,671 | - | 1,352,671 | 1,311,214 |
| Expenditure | | | | | |
| Expenditure on: | 5 | | | | |
| Raising funds | | 100,460 | - | 100,460 | 84,423 |
| Charitable activities | | 1,234,919 | - | 1,234,919 | 1,192,331 |
| Total expenditure | | 1,335,379 | - | 1,335,379 | 1,276,754 |
| Unrealised (losses) / gain on investments | 9 | (13,073) | - | (13,073) | 72,504 |
| Realised gains on investments | | 3,343 | - | 3,343 | 3,147 |
| Net income | | 7,562 | - | 7,562 | 110,111 |
| Other (losses) on foreign exchange | | (871) | - | (871) | (1,193) |
| Net movement in funds | | 6,691 | - | 6,691 | 108,918 |
| Funds as at 1st June 2021 | 15 | 1,566,293 | 6,320 | 1,572,913 | 1,463,995 |
| Funds as at 31st May 2022 | 15 | 1,573,284 | 6,320 | 1,579,604 | 1,572,913 |

The notes on pages 30 to 41 form part of these financial statements.

All of the operations of the Foundation are continuing.



Balance Sheet for the year ended 31 May 2022

| | Note | 2022 | 2022 | 2021 | 2021 |
|--------------------------------------|------|-----------|-----------|---------|-----------|
| Fixed Assets | | £ | £ | £ | £ |
| Intangible Assets | 7 | | 18,636 | | 30,309 |
| Tangible Assets | 8 | | 5,808 | | 11,167 |
| Investments | 9 | | 687,886 | | 686,840 |
| | | | 712,330 | | 728,316 |
| Current Assets | | | | | |
| Debtors | | 126,398 | | 235,731 | |
| Cash at bank and in hand | 10 | 999,737 | | 763,577 | |
| | | 1,126,135 | | 999,308 | |
| Creditors: Amounts falling | | | | | |
| due within one year | 11 | 258,861 | | 154,711 | |
| Net Current Assets | | | 867,274 | | 844,597 |
| Total Net Assets | | | 1,579,604 | | 1,572,913 |
| Funds | | | | | |
| Restricted funds Unrestricted funds: | 13 | | 6,320 | | 6,320 |
| Designated funds | 14 | | 177,231 | | 212,575 |
| General funds | 15 | | 1,396,053 | | 1,354,081 |
| | | | 1,579,604 | | 1,572,913 |

These accounts have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006, relating to small companies. The financial statements on pages 26 to 41 were approved and authorised for issue by the Board of Trustees on

Chairman of the Board of Trustees - Prof John Mathers

Trustee - Ms. D Irving-Brown

Companies House No. 898651



Statement of Cash Flows for the year ended 31 May 2022

| | Note | 2022 | 2021 |
|--|--------------|-----------|-------------|
| Cash flow from operating activities | | £ | £ |
| Net cash provided (used in) / by operating activities | (i) | 234,544 | (103,238) |
| Cash flow from investing activities | | | |
| Bank interest received | | 1,176 | 939 |
| Investment income | | 17,256 | 15,944 |
| Acquisition of fixed asset investments | | (36,160) | (113,095) |
| Proceeds from disposal of fixed asset investments | | 35,829 | 65,460 |
| (Loss)/Profit on Forex | | (871) | (1,193) |
| Purchase of intangible assets | | (3,000) | (22,000) |
| Purchase of tangible fixed assets | | (2,170) | (5,902) |
| Net cash (used in)/provided by investing activities | | 12,060 | (59,847) |
| Change in cash and cash equivalents | | 246,604 | (163,085) |
| Cash and cash equivalents at the beginning of the year | | 790,036 | 953,121 |
| Cash and cash equivalents at the end of the year | (ii) | 1,036,640 | 790,036 |
| | As at | Cash | As at |
| Analysis of changes in net debt | 01 June 2021 | flows | 31 May 2022 |
| | £ | £ | £ |
| Cash at bank and in hand | 461,927 | 182,783 | 644,710 |
| Cash held on deposits and investments | 328,109 | 63,821 | 391,930 |
| | 790,036 | 246,604 | 1,036,640 |



Statement of Cash Flows for the year ended 31 May 2022

| | 2022 £ | 2021 £ |
|---|----------------|----------------|
| (i) Reconciliation of net income to net cash flow from operating activities | | |
| Net income | 6,691 | 108,918 |
| Adjustments for: | | |
| Depreciation charge | 7,527 | 6,190 |
| Amortisation charge | 14,673 | 15,479 |
| Bank interest received | (1,176) | (939) |
| Investment income | (17,256) | (15,944) |
| Loss/(Profit) on Forex differences | 871 | 1,193 |
| (Profit) on sale of investments | (3,343) | (3,147) |
| Revaluation of investments | 13,073 | (72,504) |
| Decrease/(Increase) in debtors | 109,333 | (84,646) |
| Increase/(Decrease) in creditors | 104,151 | (57,838) |
| Net cash provided by/(used in) operating activities | 234,544 | (103,238) |
| (ii) Analysis of Cash and cash equivalents | | |
| | At 31 May 2022 | At 1 June 2021 |
| | £ | £ |
| Cash at bank and in hand | 644,710 | 461,927 |
| Cash held on deposits and investments | 391,930 | 328,109 |
| | 1,036,640 | 790,036 |



Notes to the Financial Statements for the year ended 31 May 2022

1 Principal Accounting Policies

(a) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The British Nutrition Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. After making enquiries the Trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future based on a significant level of reserves and liquid assets in the form of investments which are readily available to convert into cash. For this reason the Trustees continue to adopt the going concern basis in preparing the financial statements.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The British Nutrition Foundation is a private company, limited by guarantee, registered in England and Wales, registration number 898651. The registered office is New Derwent House, 69 - 73 Theobalds Road, London WC1X 8TA. The company is a registered charity, registered in England and Wales, registration number 251681 and in Scotland, registration number SC040061.

(b) Income

Income from member companies (including annual subscriptions) is accounted for on a receivable basis, but on a received basis in the case of donations. Government grants are accounted for on a receivable basis.

Investment income is recognised on a receivable basis.

Interest income is recognised on a receivable basis.

(c) Expenditure Allocation

The directors have allocated office costs and governance costs on the basis of the amount of time spent by each member of staff in each of the six areas of activity of the Foundation. Staff costs have been similarly apportioned.

(d) Cash and cash equivalents

Cash and cash equivalents includes cash in hand and current and fixed term deposits with bank, with a maturity date of less than 90 days.

(e) Governance Costs

Governance costs relate to the direct costs associated with the constitutional and statutory requirements of the Foundation and include the costs of external audit, secretariat and other constitutional related costs.



Notes to the Financial Statements for the year ended 31 May 2022

(f) Depreciation of Tangible Fixed Assets

Depreciation is provided on fixed assets on the straight line method at the following rates:

Fixtures and fittings 20% p.a. Computers and ancillary equipment 33.33% p.a.

Items of expenditure which provide enduring benefit to the Foundation are capitalised as assets if the cost (net of VAT) is more than £500. Expenditure of less than this amount is expensed through the Statement of Financial Activities.

At the end of each reporting period, the residual values and useful lives of assets are reviewed and adjusted if necessary.

(g) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The costs of any material unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(h) Intangible Fixed Assets

Intangible fixed assets comprise of an online training platform and new website. Intangible fixed assets are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised so as to write off the cost or valuation of the assets less their residual values over their useful lives on the following bases:

Online training platform 33.33% p.a. New Website 33.33% p.a.

The capitalisation threshold for intangible fixed assets is £500.

(i) Gifts in Kind

Gifts in kind and donated services and facilities are recognised within incoming resources and expenditure at an estimate of the value to the charity of the donated services or goods.

(j) Impairment of Fixed Assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

(k) Operating Leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

(I) Publications

It is the Foundation's policy not to include as stock the by-products from projects as the use of these is uncertain. When sales are made they are included in the SOFA on a receipts basis. The costs of the Foundation's publications and education material are written off in the year in which they are incurred.



Notes to the Financial Statements for the year ended 31 May 2022

(m) Prizes

Prizes are accounted for when paid.

(n) Pension Scheme Arrangements

The Foundation provides a percentage of employees' salaries which is paid into personal pension plans on behalf of employees. The percentage paid ranges from 4% to 12% of basic salary and is accounted for on an accruals basis.

(o) Funds

Unrestricted Funds – These are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated Funds – These form part of unrestricted funds and represent amounts set aside by the trustees for particular purposes. These funds may be returned to the general unrestricted funds at the trustees' discretion.

Restricted Funds - These are funds which are to be used for specific purposes as laid down by the donor.

(p) Foreign Currencies

Transactions in foreign currencies are recognised at the rate of exchange at the date of the transaction. Monetary assets and liabilities are translated into sterling at the exchange rate on the balance sheet date. Exchange differences are recognized through the statement of financial activities.

(q) Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

With the exceptions of prepayments and deferred income all other debtor and creditor balances are considered to be basic financial instruments under FRS 102. See notes 10 and 11 for the debtor and creditor notes. Other financial assets include investments (note 9) which are initially measured at fair value.

(r) Critical accounting estimates and areas of judgement

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount 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 that are considered to be relevant. Actual results may differ from these estimates.

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

(r) Critical accounting estimates and areas of judgement (continued)

The most significant estimates and assumptions which affect the carrying amount of assets and liabilities in the accounts relate to:



Notes to the Financial Statements for the year ended 31 May 2022

The annual depreciation and amortisation charge for fixed assets are sensitive to change in the estimated useful economic lives and residual value of assets. These are reassessed annually and amended were necessary to reflect current circumstances.

2 Voluntary income

| | 849,911 | 748,088 |
|---------------|---------|---------|
| Subscriptions | 171,851 | 171,665 |
| Donations | 678,060 | 576,423 |
| | £ | 3 |
| | 2022 | 2021 |
| | Total | Total |

All voluntary income received in 2022 and 2021 is unrestricted income.

3 Investment income

| | 2022 | 2021 |
|-------------------|--------|--------|
| | £ | £ |
| Bank interest | 1,176 | 939 |
| Investment income | 17,256 | 15,944 |
| | 18,432 | 16,883 |

All investment income received in 2022 and 2021 is unrestricted income.

4 Income from charitable activities

| | 2022 | 2021 |
|--------------|---------|---------|
| | £ | £ |
| Projects | 453,010 | 522,962 |
| Publications | 31,318 | 23,281 |
| | 484,328 | 546,243 |

All income from charitable activities received in 2022 and 2021 was unrestricted income.



Notes to the Financial Statements for the year ended 31 May 2022

5 Total resources expended

| | Unre | stricted | Res Cost of | tricted | Total | Total |
|---|-----------------------|-------------------------|-----------------------|-------------------------|-----------------|-----------------|
| | raising funds £ | Charitable activities £ | raising funds £ | Charitable activities £ | 2022 £ | 2021 £ |
| Charitable direct costs | ~ | _ | ~ | _ | _ | _ |
| Projects | - | 39,549 | - | - | 39,549 | 50,718 |
| Science and Education services | - | 3,775 | - | - | 3,775 | 14,345 |
| Publications | - | 75 | - | - | 75 | 137 |
| Prizes and Awards | | 3,184 | - | - | 3,184 | 6,191 |
| | | 46,583 | - | - | 46,583 | 71,391 |
| Eundraining direct costs | | | | | | |
| Fundraising direct costs Publications | 5,905 | _ | _ | _ | 5,905 | 4,019 |
| Investment management fees | 5,399 | - - | _ | - | 5,399 | 4,648 |
| Other fundraising costs | 5,788 | - | - | - | 5,788 | 2,109 |
| | 17,092 | - | - | - | 17,092 | 10,776 |
| | | | | | | |
| Support costs | | | | | | |
| Staff costs | 55,052 | 849,116 | - | - | 904,168 | 823,419 |
| General office costs | 9,471 | 223,546 | - | - | 233,017 | 227,115 |
| Depreciation Amortisation | 301 587 | 7,226 14,086 | - | - | 7,527 14,673 | 6,191 15,479 |
| Amortisation | | | | | | |
| | 65,411 | 1,093,974 | - | - | 1,159,385 | 1,072,204 |
| | | | | | | |
| Governance costs | | | | | | |
| Salaries and office costs | - | 45,241 | - | - | 45,241 | 50,211 |
| Annual General Meeting | 17,957 | - | - | - | 17,957 | 2,879 |
| Legal and professional Auditor's fees - current year audit | - | 33,950 6,764 | - | - | 33,950 6,764 | 40,557 7,800 |
| Auditor's fees - other | <u>-</u> | 1,436 | _ | _ | 1,436 | 1,436 |
| Committee Expenses | - | 6,971 | - | - | 6,971 | 19,500 |
| | 17,957 | 94,362 | - | - | 112,319 | 122,383 |
| | | | | | | |
| Total resources expended | 100,460 | 1,234,919 | - | - | 1,335,379 | 1,276,754 |

Support costs are allocated to the cost of raising funds and charitable activities on the basis of staff time. For a breakdown of the prior year comparative please see the next page.



Notes to the Financial Statements for the year ended 31 May 2022

5 Total resources expended (continued)

| | Unre Cost of | stricted | Res Cost of | tricted | |
|--|-------------------------------|---|------------------|-------------------------|---------------------------------------|
| | raising funds | Charitable activities £ | raising funds | Charitable activities £ | 2021 £ |
| Charitable direct costs | | | | | |
| Projects | - | 50,718 | - | - | 50,718 |
| Science and Education services | - | 14,345 | - | - | 14,345 |
| Publications | - | 137 | - | - | 137 |
| Prizes and Awards | - | 6,191 | - | - | 6,191 |
| - | - | 71,391 | - | - | 71,391 |
| Fundraising direct costs | | | | | |
| Publications | 4,019 | - | - | - | 4,019 |
| Investment management fees | 4,648 | - | - | - | 4,648 |
| Other fundraising costs | 2,109 | - | - | - | 2,109 |
| _ | 10,776 | - | - | - | 10,776 |
| Support costs Staff costs General office costs Depreciation Amortisation | 60,163 9,738 248 619 | 763,256 217,377 5,943 14,860 1,001,436 | - - - - | - - - - | 823,419 227,115 6,191 15,479 |
| Governance costs | ,,,,, | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | |
| Salaries and office costs | - | 50,211 | - | _ | 50,211 |
| Annual General Meeting | 2,879 | - | - | - | 2,879 |
| Legal and professional | - | 40,557 | - | - | 40,557 |
| Auditor's fees - current year audit | - | 7,800 | - | - | 7,800 |
| Auditor's fees - other | - | 1,436 | - | - | 1,436 |
| Rebranding | - | 19,500 | | - | 19,500 |
| <u> </u> | 2,879 | 119,504 | | - | 122,383 |
| | | | | | |
| Total resources expended | 84,423 | 1,192,331 | - | - | 1,276,754 |
| | | | | | |



Notes to the Financial Statements for the year ended 31 May 2022

6 Staff costs

| | 2022 | 2021 |
|----------------------------|---------|---------|
| | £ | £ |
| Wages and salaries | 769,241 | 698,539 |
| Employers NI contributions | 80,692 | 69,750 |
| Pension costs | 81,305 | 84,152 |
| Other costs | 10,680 | 13,444 |
| | 941,918 | 865,885 |

Total

2022

Total

2021

This includes the remuneration of interns of £13,468 (2021: £Nil) and employer's NI of £1,020 (2021: £Nil).

The average number of persons employed by the Foundation during the the year was 19 (2021: 16). This includes 1 intern (2021:0).

Average headcount expressed as a full time equivalent during the year was 17 (2021: 16).

The number of employees whose emoluments exceeded £60,000 were:

| | No. | No. |
|--------------------|-----|-----|
| £60,000 - £70,000 | - | 1 |
| £70,001 - £80,000 | 1 | - |
| £80,001 - £90,000 | - | 1 |
| £90,001 - £100,000 | - | 1 |

Pension contributions to the above individuals amounted to £17,747 (2021: £36,372).

Trustees and Key Management Personnel

The trustees received remuneration during the year of £Nil (2021: £Nil). During the year 4 (2021: 0) trustees received reimbursement of travel expenses of £1,228 (2021: £Nil).

The charity incurred professional indemnity insurance of £809 during the year (2021: £599).

Key management personnel consist of the Director General / Chief Executive, the Managing Director, the Science Director, the Nutrition Science Manager, the Nutrition Communication Manager and the Education Service Manager. The total employee benefits of the charity's key management personnel were £473,156 (2021: £518,570).



Notes to the Financial Statements for the year ended 31 May 2022

| 7 | Intangible fixed assets | | | |
|---|---|--|---|---|
| | | Online Training Platform | New Website | Total 2022 |
| | | £ | £ | £ |
| | Cost At 1st June 2021 Additions | 122,754 | 22,000 3,000 | 144,754 3,000 |
| | At 31st May 2022 | 122,754 | 25,000 | 147,754 |
| | Amortisation At 1st June 2021 Charge for the year | 114,445 6,339 | - 8,334 | 114,445 14,673 |
| | At 31st May 2022 | 120,784 | 8,334 | 129,118 |
| | Net Book Value At 31st May 2022 | 1,970 | 16,666 | 18,636 |
| | At 31st May 2021 | 8,309 | 22,000 | 30,309 |
| | | | | |
| 8 | Tangible fixed assets Cost | Furniture and fittings £ | Computers and ancilliary equipment £ | Total 2022 £ |
| 8 | | and fittings | and ancilliary equipment | 2022 |
| 8 | Cost At 1st June 2021 | and fittings £ | and ancilliary equipment £ | 2022 £ 33,911 |
| 8 | Cost At 1st June 2021 Additions Disposals At 31st May 2022 | and fittings £ | and ancilliary equipment £ | 2022 £ 33,911 |
| 8 | Cost At 1st June 2021 Additions Disposals | and fittings £ 6,332 | and ancilliary equipment £ 27,579 2,170 | 2022 £ 33,911 2,170 |
| 8 | Cost At 1st June 2021 Additions Disposals At 31st May 2022 Depreciation At 1st June 2021 Charge for the year | and fittings £ 6,332 6,332 5,065 | and ancilliary equipment £ 27,579 2,170 - 29,749 | 2022 £ 33,911 2,170 - 36,081 |
| 8 | Cost At 1st June 2021 Additions Disposals At 31st May 2022 Depreciation At 1st June 2021 Charge for the year Disposals | and fittings £ 6,332 6,332 5,065 1,267 | and ancilliary equipment £ 27,579 2,170 - 29,749 17,680 6,261 | 2022 £ 33,911 2,170 - 36,081 22,745 7,528 - |
| 8 | Cost At 1st June 2021 Additions Disposals At 31st May 2022 Depreciation At 1st June 2021 Charge for the year Disposals At 31st May 2022 | and fittings £ 6,332 6,332 5,065 1,267 | and ancilliary equipment £ 27,579 2,170 - 29,749 17,680 6,261 | 2022 £ 33,911 2,170 - 36,081 22,745 7,528 - |



Notes to the Financial Statements for the year ended 31 May 2022

9(a) Fixed asset investment

| The movements during the year were as follows: | Total 2022 £ | Total 2021 £ |
|---|--------------------|--------------------|
| Balance at the beginning of the year | 660,381 | 537,095 |
| Additions at cost | 36,160 | 113,095 |
| Disposals at open market value | (32,486) | (62,313) |
| (Proceeds £35,829 (2021 £65,460), gain on disposal £3,343 (2021: £3,147)) | | |
| Add: Cash balances included in investments | 36,904 | 26,459 |
| | 700,959 | 614,336 |
| Unrealised (loss) / gain on valuation | (13,073) | 72,504 |
| Market value as at 31st May 2022 | 687,886 | 686,840 |
|) Analysis of listed investments | Total 2022 £ | Total 2021 £ |

9(b)

| | £ | £ |
|-----------------------|---------|---------|
| UK Equities | 298,480 | 250,158 |
| Overseas Equities | 150,748 | 191,850 |
| Global Fixed Interest | 201,754 | 218.373 |
| Cash | 36,904 | 26,459 |
| | 687.886 | 686.840 |

9(c) As at 31 May 2022 no investment represented more than 5% of the total investments portfolio

- (2021: One Investment respresented more than 5% in Henderson Investment Funds Ltd £37,004)

10 Debtors

| | | 2022 | 2021 |
|--------------------------------|--------|---------|---------|
| | | £ | £ |
| Prepayments and accrued income | 42,662 | 74,153 | |
| Other debtors | | 83,736 | 161,578 |
| | | 126,398 | 235,731 |

Total

Total



Notes to the Financial Statements for the year ended 31 May 2022

| 11 | Creditors | | | | | | |
|----|--|----------|-----------------|-----------|----------|-------------------|------------------|
| | | | | | | Total 2022 | Total 2021 |
| | | | | | | 3 | £ |
| | PAYE & VAT payables | | | | | 63,020 | 27,803 |
| | Accruals and deferred income (note 12) | | | | | 194,148 | 81,682 |
| | Pensions & Other creditors | | | | | 1,693 | 45,226 |
| | | | | | | 258,861 | 154,711 |
| 12 | Deferred Income | | | | | | |
| | | | | | | Total | Total |
| | | | | | | 2022 | 2021 |
| | Deferred income at 1st June | | | | | £ | £ |
| | Project Income received in advance of comple | ation of | work | | | 41,089 111,045 | 46,407 41,089 |
| | Amounts released to the accounts | LIOIT OI | WUIK | | | (41,089) | (46,407) |
| | Deferred income at 31st May | | | | | 111,045 | 41,089 |
| | | | | | | | · |
| | Accruals | | | | | 91,435 | 40,593 |
| | | | | | | 202,480 | 81,682 |
| | | | | | | | |
| 13 | Restricted Funds | | | | | | |
| | | Bala | nce as | | | Transfer | Balance as |
| | | at 1s | t June | Incoming | Outgoing | from/(to) | at 31st May |
| | | | 2021 | Resources | | Unrestricted | 2022 |
| | A-Level Fd Tech prize | | £ 362 | £ | £ | £ | £ 362 |
| | BNF GCSE Fund | | 5,958 | _ | _ | - | 5,958 |
| | DIVI GOOD FUND | + | 6,320 | | | | 6,320 |
| | | _ | 0,320 | | | | 0,320 |
| | | | | | | | |
| | | | nce as | | | Transfer | Balance as |
| | | at 1s | t June | Incoming | Outgoing | from/(to) | at 31st May |
| | | | 2020 | Resources | | Unrestricted | 2021 |
| | A-Level Fd Tech prize | | £ 362 | £ | £ | £ | £ 362 |
| | BNF GCSE Fund | | 5,958 | _ | | | 5,958 |
| | Divi GOOL Fund | _ | <u> </u> | | | | 0,000 |
| | | | 6,320 | | | | 6,320 |

The restricted funds consists of prize schemes (A Level Fd Tech prize and BNF GCSE Fund).



Notes to the Financial Statements for the year ended 31 May 2022

14 Designated Funds

| | | | | trom/(to) | |
|----------------------------|-------------|-----------|-----------|--------------|-------------|
| | Balance as | | | General | Balance as |
| | at 1st June | Incoming | Outgoing | Unrestricted | at 31st May |
| | 2021 | Resources | Resources | Funds | 2022 |
| | £ | £ | £ | £ | £ |
| Strategic contingency fund | 19,663 | - | - | - | 19,663 |
| IT Strategic fund | 20,913 | - | (14,672) | - | 6,241 |
| Drummond fund | 171,999 | - | (20,672) | - | 151,327 |
| | 212,575 | - | (35,344) | - | 177,231 |
| | | | | | |

Transfer

Transfer from/(to)

| | Balance as at 1st June 2020 | Incoming Resources | Outgoing Resources | General Unrestricted Funds | Balance as at 31st May 2021 |
|----------------------------|-----------------------------------|-----------------------|-----------------------|----------------------------------|-----------------------------------|
| | 3 | £ | £ | £ | £ |
| Strategic contingency fund | 39,163 | - | (19,500) | - | 19,663 |
| IT Strategic fund | 20,913 | - | - | - | 20,913 |
| Drummond Fund | 181,190 | - | (9,191) | - | 171,999 |
| Healthy Eating Week 2020 | 33,032 | - | (17,142) | (15,890) | - |
| | 274,298 | - | (45,833) | (15,890) | 212,575 |

The Strategic contingency fund is for the Director General to access for use on carefully considered projects, such as those that would help the Foundation increase its impact, profile or capacity. The intention is that the fund will be used, when needed, over the next 1-3 years to support the British Nutrition Foundation Business Plan and the new strategy.

The IT Strategic Fund will be used to complete Phase 2 of the external IT work, specifically enhancing the consumer engagement element of the British Nutrition Foundation website (www.nutrition.org.uk). This will continue to be spent in the next financial year (22/23).

The Foundation continues with the management of the Drummond Memorial Fund which will be utilised to extend the reach of current British Nutrition Foundation activities: to support and encourage young people in their career development in nutrition and to add value to our existing work: GCSE and A-Level awards, Internships, nutrition related on-line training etc and profile.



Notes to the Financial Statements for the year ended 31 May 2022

15 Analysis of Net Assets between funds

| | | Fixed Assets £ | Investments £ | Current Assets £ | Total 2022 £ |
|--------------------------------------|---------|----------------------|---------------|------------------------|----------------------|
| Restricted funds Unrestricted funds: | Note 13 | - | - | 6,320 | 6,320 |
| Designated funds General funds | Note 14 | 24,443 | - 687,886 | 177,231 683,724 | 177,231 1,396,053 |
| | | 24,443 | 687,886 | 867,275 | 1,579,604 |
| | | Fixed Assets £ | Investments £ | Current Assets | Total 2021 £ |
| Restricted funds Unrestricted funds: | | - | - | 6,320 | 6,320 |
| Designated funds General funds | | 41,475 | 686,840 | 212,575 625,703 | 212,575 1,354,018 |
| | | 41,475 | 686,840 | 844,598 | 1,572,913 |

16 Taxation

The entity is a registered charity and does not undertake non-charitable activities and are entitled to tax exemption by the H M Revenue and Customs.

17 Capital

The Foundation is limited by guarantee. In the event of a winding up of the Foundation the members' liability is restricted to contributing an amount not exceeding £5 each. As at 31st May 2022 there were 46 members (2021: 46 members).

18 Operating Leases

At the reporting end date the charity had the following future minimum lease payments under non-cancellable operating leases which fall due as follows:

| | 271,687 | 20,800 | 384,059 | 28,600 |
|----------|-----------------------|--------|-----------------------|--------|
| years | 159,315 | 13,000 | 271,687 | 20,800 |
| n 1 year | 112,372 | 7,800 | 112,372 | 7,800 |
| | £ | £ | £ | £ |
| | Land and Buildings | Other | Land and Buildings | Other |
| | 2022 | | 2021 | |

19 Related party transactions

No related party transactions were made during 2022 (2021: £Nil)



Appendix

Corporate Members



as of 31 May 2022

Sustaining Corporate Members

Sustaining members provide a donation to the British Nutrition Foundation for at least three years to support our work focussing on consumer education and engagement with the media, government, schools and health professionals.

Agricultural and Horticulture Development Board (AHDB)

Allied Technical Centre (The ABF Grocery Group/Jordans Ryvita)

ASDA Stores Ltd

Coca Cola Great Britain and Ireland

Danone Ltd

International Flavors & Fragrances Inc.

J Sainsbury plc

Kellogg Europe Trading Ltd Marks and Spencer plc

Mondelez International

Nestlé UK Ltd/ Nestlé

Charitable Trust

PepsiCo UK Ltd

Tate & Lyle plc

Tesco plc

Corporate Members

Arla Foods Ltd

British Sugar Plc

Cargill

Costa Coffee

Ferrero

General Mills

Greggs Plc

Innocent Drinks Ltd

Kerry Foods Ltd

KP Snacks Limited

LoSalt

Mars UK Ltd

McDonald's Restaurants Ltd

Mitchells & Butlers

National Farmers' Union Trust

Company Ltd

Nestlé Nutrition

Nomad Foods Ltd

Pladis

Premier Foods

Quorn (Marlow Foods Ltd)

Slimming World Ltd

Sodexo

Starbucks

Tata Consumer Products

The Co-operative Group Plc

UK Flour Millers

Waitrose & Partners

Warburtons Ltd

Weetabix Ltd

Whitbread

Wm Morrison Supermarkets plc

Yakult UK Ltd



Appendix

Financial Support for Activities in 2021/22



as of 31 May 2022

During the year, the following organisations provided financial support for specific activities:

Food - a fact of life

Agriculture & Horticulture Development Board

A modern paradigm for Food Education

All Saints Educational Trust

Healthy Eating Week 2022

AB Mauri UK & Ireland
Agriculture & Horticulture
Development Board
FDF Action on Fibre
General Mills
Innocent Drinks Ltd
Marks and Spencer plc
Quorn Foods
Sodexo

Tesco
UK Flour Millers
Waitrose & Partners

Healthy and Sustainable Diets

Agriculture & Horticulture Development Board

Arla Foods Ltd

Co-operative Group Ltd

Danone Ltd

General Mills

Innocent Drinks Ltd

J Sainsburys Plc

Kellogg Europe Trading Ltd

Mars UK Ltd.

PepsiCo UK Ltd.

Quorn (Marlow Foods Ltd)

Sodexo

Ultra-Processed Foods

Agriculture & Horticulture Development Board

Allied Technical Centre (The ABF Grocery Group/Jordans Ryvita)

Arla Foods Ltd

Coca Cola Great Britain and Ireland

General Mills

Kellogg Europe Trading Ltd

Kerry Foods Ltd

Mars UK Ltd

Nomad Foods Ltd

PepsiCo UK Ltd

Quorn (Marlow Foods Ltd)

Tate & Lyle Plc



Appendix

Honorary Members, Governors Emeritus and Committees



as of 31 May 2022

Honorary Members

Michael Collyer Anne Heughan Professor Robert S Pickard Professor Brian Wharton

Governors Emeritus

lain Ferguson CBE
Paul Hebblethwaite
The Baroness Gloria Hooper
Professor Anne de Looy
Dr WT Little CBE
R McRobert OBE
Professor Tom Sanders
David A Tate
Professor Roger G Whitehead CBE

Finance, Audit & Risk Committee

Desiree Irving-Brown, Trustee (Chair) Michael Bond, Trustee Graeme Findlay, Trustee Prof. John Mathers, Trustee David Webster, Trustee

HR & Remuneration Committee

Louise Redmond, *Trustee* (*Chair*) Alyson Greenhalgh-Ball, *Trustee* Gill Fine, *Trustee* Prof. John Mathers, *Trustee*

Advisory Committee

Prof. Janet Cade

Professor of Nutritional Epidemiology and Public Health, University of Leeds (Chair)

Judith Batchelar OBE

Director, Food Matter International (Vice-Chair)

Prof. John Blundell

Chair of Psychobiology University of Leeds

Prof. Gary Frost

Chair in Nutrition and Dietetics, Imperial College London

Dr Susan Gatenby

Senior Director, Nutrition Europe, PepsiCo UK Ltd

Glynis Henderson

Education Consultant

Katherine Clifford

Head of Public Affairs, Nestlé UK Ltd

Prof. Kevin Whelan

Professor of Dietetics King's College London

Prof. Martin Wiseman

Visiting Professor in Human Nutrition, University of Southampton

Kate Platts

Head of Research and Innovation, Westfield Health

Nominations Committee

Iain Ferguson CBE

Chair of Council at Cranfield University

Caroline Drummond

(deceased, May 2022)

Prof. Christine Williams

Director, Food Agriculture and Health, University of Reading

Prof. John Mathers

Professor of Human Nutrition, University of Newcastle (Chair of the Board of Trustees)

Scientific Committee

Barbara Bray MBE

Independent Registered Nutritionist and Food Safety Consultant

Dr Adrian Brown

University College London

Dr Eirini Dimidi

King's College London

Laura Farrell

Tesco

Nicky Gillet

Allied Bakeries

Emily Jesper-Mir

Wellcome Trust/Sense about Science

Dr Kavita Karnick

Tate & Lvle

Dr Gunter Kuhnle

University of Reading

Prof. Jennie MacDiarmid

University of Aberdeen

Dr Duane Mellor

Aston University

Prof. Lisa Methven

University of Reading

Barbara Monks

Food education consultant

Prof. Eric Robinson

University of Liverpool

Prof. Peter Rogers

University of Bristol

Prof. Tom Sanders

Kings College London

Prof. David Stensel

University of Loughborough

Prof. Emma Stevenson

University of Newcastle

Dr James Stewart

University Hospitals of Leicester

Laura Street

Marks & Spencer

Matt Towner

Impact on Urban Health

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Richmond and Wandsworth Councils

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Brazil

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Teesside University, UK

Dr Clare Leonard

Consultant Nutritionist, UK

Claire Mac Evilly

Airfield Estate, Ireland

Prof. Christophe Matthys

KU Leuven, Belgium

Prof. Anne-Marie Minihane

University of East Anglia, UK

Dr Panagiota Mitrou

World Cancer Research Fund (WCRF)

International, UK

Dr Caoileann Murphy

University College Dublin, Ireland

Dr Anne Nugent

Queens University Belfast, UK and University College Dublin, Ireland

Dr Gerda Pot

Louis Bolk Institute, The Netherlands and King's College London, UK

Prof. Marie Reid

University of Hull, UK

Prof. Hettie Schönfeldt

University of Pretoria, South Africa

Prof. Andrew Sinclair

Deakin University, Australia

Prof. Joanne Slavin, Professor

University of Minnesota, USA

Prof. Gregorio Varela-Moreiras

University of San Pablo-CEU, Spain

Prof. Yingluo Wang

Xi'an Jiaotong University, China

Education Working Groups

England

Louise Attwood

Haydn Bettles

St Chad's CE Primary and Nursery School

Tracey Goodyere

Birmingham City University

Anita Hardy

OCR

Andrew Hartshorn

Finham Park 2

Zoe Lawrence

Petersfield School

Kevin McGuinness

Bramhall High School

Dr Jason O'Rourke

Washingborough Academy

Ms Susanne Parker-Morris

Worcester University

Emma Schneider

Manchester University NHS Foundation Trust

Brianne Turner

PE Specialist

Elizabeth Tydeman

Public Health England

Northern Ireland

Lynne Anderson

Wellington College Belfast

Mairead Davidson

University of Ulster

Shirley Davidson

Omagh Academy

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Laura McGreevy (née Kelly)

St Columbanus' College

Steven Park

University of Ulster

Hannah Somerville

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Wendy Strain

Antrim Grammar School

Dorothee Wagner

CCEA

Scotland

Shirley Beattie

Education Scotland

Emma Creaney

Carluke High School

Jen Eddington

Westhill Academy

Graeme Findlay

Scottish Qualification Authority

Ann Floyd

HM Inspector of Education

Elaine Gardiner

University of Strathclyde

Lara Henderson

St Timothy's Primary School

Megan Johnston

Alexandra Parade Primary

Emma Juskowiak Strathaven Academy

Isla Porteous

St Joseph's College

Wales

Amy Bergiers

Nantgaredig Primary School

Allison Candy

Welsh Joint Education Committee

Mark Campion

Her Majesty's Inspector of Education and Training in Wales

Sue Carbis

Cardiff Council

Lloyd Henry

Ysgol Gyfun Gwyr

Mike Lewis

Gowerton Comprehensive

Nerys Lloyd

Pen Y Cwm Special School

Kathryn Mallows

Cowbridge Comprehensive School

Jo Nicholls

Aberdare Community School

Matt Penny Monmouth Comprehensive School

Meg Taylor

Ysgol Calon Cymru

Nia Rees Williams Conwy County Borough Council





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www.nutrition.org.uk www.foodafactoflife.org.uk

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