

REGISTERED COMPANY NUMBER: 03901671 (England and Wales)  
REGISTERED CHARITY NUMBER: 1101885

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020**  
**FOR**  
**FOOD ETHICS COUNCIL**  
**(A COMPANY LIMITED BY GUARANTEE)**

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

**FOOD ETHICS COUNCIL**

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**FOR THE YEAR ENDED 31ST DECEMBER 2020**

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## **FOOD ETHICS COUNCIL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST DECEMBER 2020**

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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 31st December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

##### **About the Food Ethics Council**

The Food Ethics Council believes that we can have a better, fairer food system: where everyone eats well and global hunger is a distant memory; where farmers and food producers make a decent living, animals are treated humanely, and the environment is respected.

##### **Who we are**

We are a registered charity and our work is not for profit. We are not affiliated to any political party or religious organisation. Our Council members are appointed as individuals. They bring a broad range of expertise to our work, from academic research through to practical knowledge of food, farming, business and policy. Our members lead our work in a voluntary capacity and our staff supports them through research, analysis and advocacy.

##### **What we do**

We work as an independent think-and-do tank, whose purpose is to bring ethics to the centre of the food system. We bring expertise together - providing ethical tools and space for honest, meaningful dialogue. We challenge the status quo and accepted ways of thinking. We also promote ethical approaches and considered solutions. This is all in line with our mission: to accelerate the shift to fair and resilient food systems that respect people, animals and the planet. We provide a safe space for those in the food and farming sector wanting to be part of that shift. We help create an enabling environment, overcome barriers and design fair ways to move forward together.

##### **Our Objects**

1. To promote education for the public benefit in issues of ethics, economic and social studies, politics, science and public policy, as they relate to food and agriculture.
2. To promote for the public benefit research in any of the above fields of education and to publish the useful results of that research.

##### **What we work on**

Our work spans ethical concerns in food and farming, from animal welfare to social justice, from health & nutrition to environmental concerns (including the climate and biodiversity crises). Our work is UK-focussed, but within a globally ethical framework.

##### **How we are funded**

The Food Ethics Council is funded by a mixture of grant funding, selective consultancy, Business Forum membership and individual donations. The directors only accept funds that will not compromise the charity's independence.

##### **Public benefit**

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

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

## **FOOD ETHICS COUNCIL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST DECEMBER 2020**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Overview of the year**

##### **A turbulent year for all**

2020 was a year like no other in our collective living memory. The year began with hope - that we were entering a new decade of transformation, towards achieving the Sustainable Development Goals by 2030. It soon became a year of contradictions: a year of radical change whilst many were cooped up and unable to do much at all, a year of staying apart yet coming together.

In late 2019, we decided - with our #FoodTalks partners - to make our 2020 theme 'We are all emergency respondents now'. Little did we realise how apt that theme would be. It was originally intended to emphasise the importance of coming together to address the multiple emergencies we face - including the climate, biodiversity and obesity crises. The COVID-19 pandemic, and the ensuing global public health emergency and economic decline, highlighted and exacerbated existing inequalities and injustices. Food and farming sectors worked hard to keep supplies going, but some parts were shut down for much of the year, with foodservice and hospitality being particularly hard hit. In the UK, there was huge uncertainty over what would happen to trade deals after the transition period post-Brexit. This has made it a turbulent year for everyone.

##### **Hope in adversity**

However, the past year has seen immense support for local food and local producers, a surge in mutual aid efforts and collective care. What we've seen consistently are efforts to identify, bolster and build more resilient food systems, ones in which food citizens are empowered to shape the food systems they want and need, ensure everyone is fed and look after one another. The Food Ethics Council has been heart-warmed to see these initiatives build capacity and expand.

Organisationally we have weathered the storm well to date -, growing the team, building up our financial reserves, adapting how we work to fit the 'temporary new normal' and focusing our strategy on three critical areas going forward: building community (food) resilience, helping dairy farmers transition to sustainable farming and transforming the food and farming research agenda.

The Food Ethics Council's work in 2020 has been wide-ranging, but has focused on bringing ethics to the centre of the food system. Below we have captured highlights from our work this year.

##### **We are further strengthening the food citizenship movement**

When it comes to food, our role as individuals is generally limited to that of the consumer, choosing between products and using our wallets to vote on where and how our food is produced and processed. However, this story about ourselves and our agency in shaping these food systems is, at best, incomplete. Since 2016, the Food Ethics Council has been exploring what an alternative to consumerism could, and indeed already does, look like in the UK food and farming sector. We call this food citizenship. Food citizenship is based on three key principles:

- We are naturally disposed to care, and we need a deeper sense of purpose in our lives.
- We need to have meaningful power in order to sustain that care and purpose.
- We need the support of a community to thrive.

During 2020, we have continued celebrating individuals and organisations embracing food citizenship, supported them with our food citizenship communications toolkit, shared their experiences and vision, and continued building the wider food citizenship movement.

Food citizenship gives us a framework to explore some of the key challenges we face in our food systems and is a tool to change the language we use to tackle them. One of these challenges is household food insecurity in the UK, and this has been a particular focus for us this year.

##### **We are building community food resilience**

Our vision is of the UK no longer relying on emergency food aid, and redirecting resources and assets to build resilient food systems, so that everyone has access to good food that respects people, animals and planet. We want to accelerate the transition from consumers who can't afford food, to citizens who form resilient food communities and whose food needs are met. Through ongoing engagement with community food organisations, we are developing an ethical strategy to move away from the current emergency model of food provision and identifying how we can build community food resilience.

In 2020, we hosted four (online) workshops with community food organisations in Sheffield, in probably one of the hardest years for them to date. Together we explored the unique challenges in their experience, all exacerbated by the pandemic, and began to identify where and how food citizenship could be nurtured to build resilience. We have already identified key shifts needed in our language and interventions to build community resilience, and are working with others to bring these to life. We will build on this in 2021.

This is a two-year project, kindly funded by Joseph Rowntree Charitable Trust and the A Team Foundation.

**We are working to address injustices in the food system**

A key feature of 2020 was the Black Lives Matter uprising, which has rightly raised the need to urgently address racial injustices. These manifest themselves in multiple ways in the food system, from the struggle of Black people to access land to farm, to how household food insecurity disproportionately affects BAME households. We - like others in the food NGO sector - take these issues very seriously. We acknowledge that we have not done enough in the past and are committed to doing better. We put out a statement, which is available on our website here. We also put a spotlight on racial injustice as part of our 'On the road to food justice' publication, where we reflected 10 years on from our original Food and Fairness Inquiry and introduced a strengthened fairness framework to help others navigate injustices relating to food.

**We are nourishing a space for changemakers via #FoodTalks**

Responding to the pandemic, we quickly changed our usual quarterly in-person event series to an online #FoodTalks community that we brought together regularly throughout the year - to provide a space for those with an active interest in food and farming to come together. This worked very well, engaging over 700 participants over a series of six online events exploring how we can best address the multiple emergencies facing our food systems. Whilst our main focus was UK food systems, the switch to online allowed us to reach an international audience, with people joining from as far afield as the United States, Pakistan, Sweden and Ghana. We were inspired by an incredible set of speakers - from community food organisations, academia, NGOs, food businesses and more. Feedback from participants was some of the best we've ever had - people appreciated the opportunity to be inspired, share insights on the rapidly-changing situation and take glimmers of hope amidst the gloom. We have also shared recordings of these online, so that thousands more can listen back too.

**We are starting a new project working with livestock farmers**

Building on work we have done in the past and on previous scoping work, we secured funding from Esmée Fairbairn Foundation for a three-year project that started in late 2020. We will be working with dairy farmers to help the transition to sustainable farming. We have recruited a new part-time project manager to lead this work. We look forward to the project taking off more publicly in 2021.

**We are nurturing a space for business leaders in our Business Forum community**

We have continued to provide a safe space for leaders from food and farming businesses to come together and learn from expert speakers and peers. We held two in-person Business Forum dinner meetings (before 'lockdown') on veganism and on regenerative agriculture. During the pandemic, we switched online and have held sessions on 'embracing ethics at a time of crisis', 'when is British really best?', 'recession bites' and 'meat and dairy imports'. These were well attended and well received. We have published non-attributed write-ups from these discussions, in order that others can benefit from these insights. We have an exciting programme for 2021, including the opportunity for more peer-to-peer learning.

**We are exploring bold policy ideas and advocating for policy change**

We continue to run our innovative Food Policy on Trial series, where we critically explore bold policy ideas with the help of expert witnesses, a 'jury' of members of the Food Ethics Council and a wider audience. This year, we put 'Universal Basic Income' in the dock, with the jury finding that it would be a powerful tool to address household food insecurity (whilst not being a panacea). We are following this up with a workshop in early 2021 with interested parties to dive deeper into its potential to make a difference in the food system (and beyond). We were pleased to receive further funding from Polden Puckham Charitable Foundation in order to continue this series into 2021 and 2022.

## **FOOD ETHICS COUNCIL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST DECEMBER 2020**

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We have continued to do advocacy work, including joining with others to urge the UK government to protect and further strengthen standards of environment protection, animal welfare, workers' rights and food safety, particularly in relation to trade deals being negotiated post-Brexit. We have worked with a number of alliances - including the UK Food Poverty Alliance, Eating Better, Sustain's farming working group and more - to effect wider change. We have also responded to numerous consultations and policy announcements.

In the first part of the year, we published a review of food-related promises in party political manifestos for the December 2019 General Election. This has enabled us to highlight positive shifts in the last few years and how our work has contributed to that - but also to seek to hold the UK Government to account on the promises made in the Conservative party manifesto.

#### **We are bringing our food ethics insights to bear**

We have worked with public dialogue specialists to help with the content and framing of the public dialogue series for the National Food Strategy for England. We have also developed new tools, including the Fairness Framework, Food Citizenship communications toolkit, the food policy barometer and food policy compass, which we hope empower other organisations to incorporate ethical frameworks and decision-making into their own work. We intend to further strengthen these tools and encourage others to use these more widely in 2021 and beyond.

Through speaking platforms, in the media, in blogs, on social media and in meetings and workshops, we continue to push for a food system that is fair and resilient for people, planet and animals - with ethics at its centre.

#### **Thank you to all those that have supported us**

We would like to thank everyone that has been part of our collective mission this year. We particularly want to thank our funders for being so supportive in challenging times. These include Joseph Rowntree Charitable Trust, Esmée Fairbairn Foundation, A Team Foundation, Polden Puckham Charitable Foundation and sankalpa. We also want to thank the staff team, Council members and all those that have interacted with us in 2020 to help us deliver the wide-ranging impacts that we have.

## **FINANCIAL REVIEW**

### **Financial position**

The total net incoming resources for the year amounted to £39,747 (2019: outgoing: £53,128). Net incomings of £6,899, (2019: outgoings £2,530) arose on restricted projects which now total £13,269 (2019: £6,370). There is a net surplus for the year of £32,848 (2019: net deficit £50,598) on unrestricted general reserves which now stand at £39,221 (2019: £6,373).

### **Reserves policy**

The Food Ethics Council's reserves policy is that the unrestricted reserve level at the balance sheet date should normally be equal to four to six months of the anticipated expenditure from unrestricted funds for the following year. Unrestricted reserves at the end of 2019 did not fall within the terms of the policy. However, we kept this under close scrutiny, with the strong likelihood of additional funds being received in early 2020, which were confirmed in late 2019. During 2020, we have built up our reserves and we are working with the staff team to further strengthen our longer-term financial security. The Food Ethics Council recognises that it may be appropriate to allow the reserve to fluctuate as a result of short-term cash inflows and outflows.

## FOOD ETHICS COUNCIL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST DECEMBER 2020

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#### **FINANCIAL REVIEW**

##### **Risk Review**

The Trustees have concluded their own review of the major risks to which the charity is exposed and systems have been established to manage those risks. Significant external risks to funding have led to the development of a strategic plan, which will allow for the continued diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

##### **Impacts of COVID-19**

COVID-19 has had huge impacts across the world, and has increased risks for many charities. We have reviewed the situation regularly at Board meetings and have shared our responses to COVID-19 with our major funders. We have taken steps to mitigate the impacts of the pandemic and have demonstrated considerable resilience and adaptability, which have put us in a stronger position than some other organisations to not just 'get through' the pandemic, but to increase our impact, at a time when our work has never been more needed.

#### **FUTURE PLANS**

##### **Looking ahead**

There are more challenging times ahead. There is a clear mandate for change in the food systems, an undeniable urgency to act and a growing consensus on what we need to see more of in our food systems in order to improve them. Through our work, we will bring clarity on HOW to make a just transition happen. We will use our expertise in systemic strategy, food ethics and framing (i.e. food citizenship) to help identify HOW the transition to fair, resilient, healthy, humane and environmentally sustainable food systems will happen.

We will continue to target our work in three key focus areas: (i) working with livestock farmers to help them transition to sustainable farming (ii) working with community food organisations to build community (food) resilience and shift away from sticking plaster food bank models and (iii) working with those in the research community to transform the publicly-funded food and farming research agenda.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Status**

The organisation is a charitable company limited by guarantee, incorporated on 4 January 2000 and registered as a charity on 3 February 2004.

The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. Under those articles, one-third of the Trustees (those who have been longest in office since their last appointment) must retire from office at the Annual General Meeting.

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

##### **Charity constitution**

The Food Ethics Council was established in 1998. The company was previously called the Independent Council for Ethical Standards in Food and Agriculture Limited. The company name was changed to the Food Ethics Council by special resolution at a meeting on 4 November 2003. By special resolution at the same meeting the Memorandum and Articles of Association were amended.

## **FOOD ETHICS COUNCIL**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST DECEMBER 2020**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Membership**

The council consists of up to twenty members at any time, including scientists, philosophers, farmers and civil society leaders. The members elect trustees (directors) who are responsible for managing the charity. These are listed in page 6. We have operated a rotating Chair model since 2016, whereby a different trustee takes over the role of Chair for a defined period on a rotating basis. This proved successful in involving trustees even more deeply in our work, so we have continued this in 2020 and into 2021. At the end of 2020, there were 18 Council members:

Jon Alexander: Founder of the New Citizenship Project  
Julian Baggini: Freelance writer/ philosopher  
Helen Browning OBE: Organic farmer; Chief Executive of the Soil Association  
David Croft: Global Director, Sustainability, Environment and Human Rights, Reckitt Benckiser  
Chloe Donovan, Founder, Hundred River Farm CIC  
Dr Nigel Dower, Honorary Senior Lecturer in Philosophy, University of Aberdeen (Chair 2021)  
Professor Elizabeth Dowler: Emeritus Professor of Food and Social Policy, University of Warwick  
Ralph Early: Independent Food Scientist and Food Ethicist  
Cathryn Higgs: Head of Food Policy at the Co-operative Food  
Ruth Layton: Founder and Director, Sankalpa  
Joanna Lewis: Policy and Strategy Director, Soil Association  
Patrick Mulvany: Agriculturalist; Director, Kamayoq; Hon. Research Fellow, Centre for Agroecology, Water and Resilience (CAWR), Coventry University  
Pete Ritchie: Director of Nourish Scotland; organic farmer  
Geoff Tansey: Curator, Food Systems Academy  
Albert Tucker: Independent consultant, advisor and social entrepreneur  
Patti Whaley: Retired, Non-Executive Director (Chair 2020)  
Deirdre (Dee) Woods: Co-founder Granville Community Kitchen; member GLA London Food Board

Two Council members resigned during the year:  
Professor David Pink, Emeritus Professor of Crop Improvement at Harper Adams University  
Dr Kate Rawles, Outdoor philosopher, author and activist

##### **Organisational structure**

The charity is run by the Board comprising the Trustees who delegate the day to day running to the Principal Officer, Dan Crossley.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03901671 (England and Wales)

##### **Registered Charity number**

1101885

##### **Registered office**

Kings Cross Hub  
34b York Way  
London  
N1 9AB

##### **Trustees**

Mr J Alexander (resigned 21/4/2020)  
Ms R Layton  
Ms J Lewis  
Ms P Whaley (chair 2020)  
Professor R Early  
Dr N Dower (chair 2021)  
Ms C Donovan (appointed 21/4/2020)



**FOOD ETHICS COUNCIL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Secretary**

Mr D Crossley

**Independent Examiner**

P J Thacker FCA DChA

Chariot House Limited

Chartered Accountants

44 Grand Parade

Brighton

East Sussex

BN2 9QA

**Bankers**

Triodos Bank

Deanery Road

Bristol

BS1 5AS

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

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

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 6th May 2021..... and signed on its behalf by:

*Nigel Dower*

.....  
Dr N Dower - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
FOOD ETHICS COUNCIL**

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**Independent examiner's report to the trustees of Food Ethics Council ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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



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

Date: 13 June 2021

**FOOD ETHICS COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-	-	-	25,000
<b>Charitable activities</b>					
Subscriptions and other primary purpose trading	4	17,661	10,100	27,761	19,647
Charitable grants		100,000	32,750	132,750	58,000
Investment income	3	15	-	15	32
<b>Total</b>		<b>117,676</b>	<b>42,850</b>	<b>160,526</b>	<b>102,679</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		84,828	35,951	120,779	155,807
<b>NET INCOME/(EXPENDITURE)</b>		<b>32,848</b>	<b>6,899</b>	<b>39,747</b>	<b>(53,128)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		6,373	6,370	12,743	65,871
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>39,221</b>	<b>13,269</b>	<b>52,490</b>	<b>12,743</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**FOOD ETHICS COUNCIL (REGISTERED NUMBER: 03901671)****BALANCE SHEET**  
**31ST DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	11	2,968	-	2,968	6,042
Cash at bank		<u>40,814</u>	<u>13,269</u>	<u>54,083</u>	<u>10,360</u>
		43,782	13,269	57,051	16,402
<b>CREDITORS</b>					
Amounts falling due within one year	12	(4,561)	-	(4,561)	(3,659)
<b>NET CURRENT ASSETS</b>		<u>39,221</u>	<u>13,269</u>	<u>52,490</u>	<u>12,743</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>39,221</u>	<u>13,269</u>	<u>52,490</u>	<u>12,743</u>
<b>NET ASSETS</b>		<u>39,221</u>	<u>13,269</u>	<u>52,490</u>	<u>12,743</u>
<b>FUNDS</b>	13				
Unrestricted funds:					
General fund				38,500	6,373
JRCT Unleashing Food Citizenship				<u>721</u>	-
Restricted funds				39,221	6,373
				<u>13,269</u>	<u>6,370</u>
<b>TOTAL FUNDS</b>				<u>52,490</u>	<u>12,743</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

**BALANCE SHEET - continued**  
**31ST DECEMBER 2020**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 6th May 2021 and were signed on its behalf by:

*Nigel Dower*

.....  
Dr N Dower - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Accounting basis and standards**

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

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, including taking into account any potential impact of the Covid-19 pandemic, and on that basis the charity is considered to be a going concern.

**Income**

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

**Expenditure**

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

**Taxation**

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

**Funds**

Unrestricted Funds 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 are unrestricted funds of the charity which have been set aside by the Trustees to fund particular future activities.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

**Pension costs and other post-retirement benefits**

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

**Fixed assets**

Recognition and measurement

Fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated on a straight line method. Depreciation is provided to write down the cost less estimated residual values of tangible fixed assets over their estimated lives at annual rates of:

Fixtures, Fittings and Equipment 25% per annum

**FOOD ETHICS COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

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**1. ACCOUNTING POLICIES - continued**

**Fixed assets**

The company capitalises fixed assets with a value in excess of £500.

**2. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Donations	<u>-</u>	<u>25,000</u>

	2020	2019
	£	£
<b>Donations</b>		
Jam Today	<u>-</u>	<u>25,000</u>

**3. INVESTMENT INCOME**

	2020	2019
	£	£
Interest receivable - trading	<u>15</u>	<u>32</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2020	2019
	£	£
<b>Grants</b>		
Joseph Rowntree Charitable Trust	39,950	35,000
AW.60	-	500
Esmée Fairbairn Foundation	52,800	-
The A Team Foundation	15,000	-
Polden Puckham Charitable Foundation	10,000	7,500
Oursankalpa CIC	<u>15,000</u>	<u>15,000</u>
	<u>132,750</u>	<u>58,000</u>

**FOOD ETHICS COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

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**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2020	2019
	£	£
Staff costs	100,612	98,894
Other Costs	1,105	1,690
Activity Costs	9,266	36,954
Premises Costs	8,196	16,692
Accountancy	<u>1,600</u>	<u>1,577</u>
	<u>120,779</u>	<u>155,807</u>

**6. NET INCOME/(EXPENDITURE)**

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

	2020	2019
	£	£
Independent Examiner's fee	<u>1,272</u>	<u>1,248</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

**Trustees' expenses**

Travel and subsistence costs amounting to £0 (2019: £282) were reimbursed to Trustees (2019: 2 Trustees)

**8. STAFF COSTS**

	2020	2019
	£	£
Wages and salaries	94,446	91,923
Social security costs	4,084	5,333
Other pension costs	<u>2,082</u>	<u>1,638</u>
	<u>100,612</u>	<u>98,894</u>

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

Key Management emoluments amounted to £44,948 (2019: £53,435)

The Average Number of Employees on a Full Time Equivalent basis is 2.7 (2019: 2.5)

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

	2020	2019
Total	<u>4</u>	<u>4</u>



**FOOD ETHICS COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	25,000	-	25,000
<b>Charitable activities</b>			
Subscriptions and other primary purpose trading	17,287	2,360	19,647
Charitable Grant	15,500	42,500	58,000
Investment income	32	-	32
<b>Total</b>	<b>57,819</b>	<b>44,860</b>	<b>102,679</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	108,417	47,390	155,807
<b>NET INCOME/(EXPENDITURE)</b>	<b>(50,598)</b>	<b>(2,530)</b>	<b>(53,128)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	56,971	8,900	65,871
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>6,373</u></b>	<b><u>6,370</u></b>	<b><u>12,743</u></b>

**FOOD ETHICS COUNCIL****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2020****10. TANGIBLE FIXED ASSETS**Fixtures  
and  
fittings  
£**COST**At 1st January 2020 and  
31st December 202010,910**DEPRECIATION**At 1st January 2020 and  
31st December 202010,910**NET BOOK VALUE**

At 31st December 2020

-

At 31st December 2019

-**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Trade debtors	<u>2,968</u>	<u>6,042</u>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Social security and other taxes	2,879	2,200
Accruals and deferred income	<u>1,682</u>	<u>1,459</u>
	<u>4,561</u>	<u>3,659</u>

**13. MOVEMENT IN FUNDS**

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
<b>Unrestricted funds</b>			
General fund	6,373	32,127	38,500
JRCT Unleashing Food Citizenship	<u>-</u>	<u>721</u>	<u>721</u>
	6,373	32,848	39,221
<b>Restricted funds</b>			
Polden Puckham Charitable Foundation	6,370	2,930	9,300
The A Team Foundation	<u>-</u>	<u>3,969</u>	<u>3,969</u>
	<u>6,370</u>	<u>6,899</u>	<u>13,269</u>
<b>TOTAL FUNDS</b>	<u>12,743</u>	<u>39,747</u>	<u>52,490</u>

**FOOD ETHICS COUNCIL****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2020****13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	82,676	(50,549)	32,127
JRCT Unleashing Food Citizenship	<u>35,000</u>	<u>(34,279)</u>	<u>721</u>
	117,676	(84,828)	32,848
<b>Restricted funds</b>			
Polden Puckham Charitable Foundation	10,000	(7,070)	2,930
National Food Strategy- Public Dialogue - HVM	10,100	(10,100)	-
JRCT Food Justice	4,950	(4,950)	-
The A Team Foundation	15,000	(11,031)	3,969
Esmée Fairbairn Foundation - Food Talks	<u>2,800</u>	<u>(2,800)</u>	<u>-</u>
	<u>42,850</u>	<u>(35,951)</u>	<u>6,899</u>
<b>TOTAL FUNDS</b>	<u>160,526</u>	<u>(120,779)</u>	<u>39,747</u>

**Comparatives for movement in funds**

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
<b>Unrestricted funds</b>			
General fund	56,971	(50,598)	6,373
<b>Restricted funds</b>			
Farm Animal Welfare Forum	182	(182)	-
WWF Livestock Dialogues 2 Scoping	244	(244)	-
Polden Puckham Charitable Foundation	7,075	(705)	6,370
JRCT Food Citizenship	<u>1,399</u>	<u>(1,399)</u>	<u>-</u>
	<u>8,900</u>	<u>(2,530)</u>	<u>6,370</u>
<b>TOTAL FUNDS</b>	<u>65,871</u>	<u>(53,128)</u>	<u>12,743</u>

**FOOD ETHICS COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

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**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	57,819	(108,417)	(50,598)
<b>Restricted funds</b>			
Farm Animal Welfare Forum	-	(182)	(182)
WWF Livestock Dialogues 2 Scoping	-	(244)	(244)
Polden Puckham Charitable Foundation	7,500	(8,205)	(705)
JRCT Food Citizenship	35,000	(36,399)	(1,399)
National Food Strategy- Public Dialogue - HVM	<u>2,360</u>	<u>(2,360)</u>	<u>-</u>
	<u>44,860</u>	<u>(47,390)</u>	<u>(2,530)</u>
<b>TOTAL FUNDS</b>	<u>102,679</u>	<u>(155,807)</u>	<u>(53,128)</u>

**14. RELATED PARTY DISCLOSURES**

A grant of £15,000 was received from a CIC of which Ms R Layton, a Trustee of the charity, is a director.