

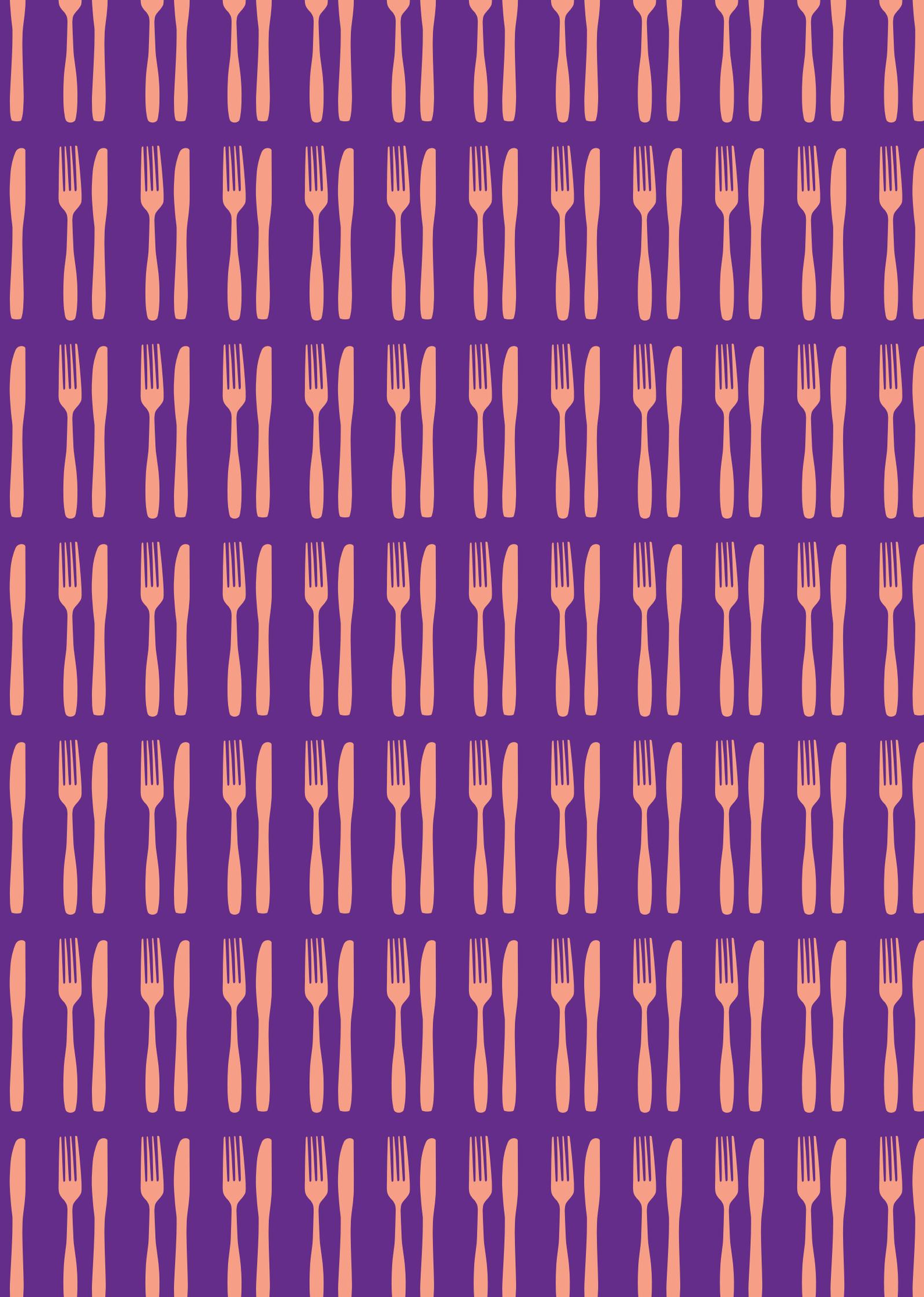
# ANNUAL REPORT 2009





# REPORT CONTENTS

Mission Statement	<b>3</b>
Chief Executive's Statement	<b>4</b>
Scientific Activities	<b>8</b>
Marketing & Communications	<b>16</b>
Corporate Operations	<b>22</b>
Financial Statements	<b>25</b>



Mission Statement

**To protect and improve public health, by fostering and maintaining confidence in the food supply on the island of Ireland in partnership with others.**

# CHIEF EXECUTIVE'S STATEMENT



The food environment is both dynamic and complex. Increased globalisation and an ever-extending food chain creates challenges for regulators, health professionals and for those who provide food; be they producers, manufacturers, distributors, retailers or caterers. Food remains a high interest area for the media and consequently consumer interest in food-related stories is a constant. Tackling obesity, which is one of the greatest public health challenges facing the developed world, requires a multi-disciplinary and long-term approach, with initiatives aimed at all life stages.



## **safefood's key and priority function is to promote food safety and healthy eating.**

The current economic environment and, in particular, the pressures on public finances represent a further challenge. We must therefore constantly evaluate our activities to ensure efficiency and effectiveness. Through its four directorates - Human Health and Nutrition; Food Science; Marketing and Communications and Corporate Operations, **safefood** continues to reassure and support consumers in adopting good hygiene and healthy eating practices. Our in-house expertise is supplemented by our advisory structures - the Advisory Board and the Scientific Advisory Committee as well as a wide range of partnerships with other organisations and with health professionals.

**safefood's** key and priority function is to promote food safety and healthy eating. To promote in a credible fashion we must base all of our activities on sound science. As well as relying on the body of international scientific evidence, **safefood** also commissions research to complement the existing body of evidence and to address specific knowledge gaps.

In 2009 a number of research projects were completed across a broad range of topics including microbiology, toxicology and medical General Practice (GP). The project outcomes will enhance our understanding of the potential hazards in the production of food, and the measures needed to minimise or eliminate these hazards. The GP project comprised a survey of practices across the island on the symptoms of gastroenteritis presenting at surgeries.

2009 also saw the commissioning of a series of new research initiatives. This series reflects **safefood's** shift towards commissioning projects which are more of an applied nature. Surveys of practices in the retail and catering sectors will inform our future communications in both the food safety and healthy eating arenas. Research into consumer behaviour will also assist us in understanding the decision making process around food choice, portion sizes and food advertising. In the area of targeting social need, we have commissioned work to assist in reaching vulnerable groups and those with particular communication needs.



The development of a number of community food initiatives across the island was a significant milestone for the organisation. The projects, selected by the food poverty network Healthy Food For All and funded by **safefood**, use a community development approach to promote greater access to healthy food, including community gardens, cookery clubs and cafes.

Supporting food safety professionals and promoting scientific co-operation has always been a key element of **safefood**'s promotional role. Initiatives in this area include the provision of mobility and training networks for laboratory staff and nutritionists and, during 2009, the development of a range of topic-specific networks aimed at broadening co-operation across disciplines.

The organisation has continued to support our sponsor departments in the implementation of established health policy, particularly in the area of tackling obesity. **safefood** is represented on the inter-departmental steering groups in both jurisdictions. Through the Obesity Action Forum, facilitated by **safefood**, a platform for collaboration has been established with support from a wide range of statutory agencies, voluntary and professional bodies, and academics.

Three major multi-media consumer campaigns were conducted in 2009. "Don't Take Risks" was the title of a food safety campaign which highlighted good hygiene practice in handling and cooking food. The campaign was informed by research which shows that there is still a way to go in instilling good practice in the home.

“Little Steps” is an obesity awareness initiative aimed at parents of young children. Developed jointly with the Health Service Executive and the Health Promotion Agency Northern Ireland, it uses a variety of media to demonstrate simple changes to lifestyle that can have long term beneficial effects.

“Speak Out” encouraged customers in catering establishments to have the confidence to voice concerns direct to the business operator. There is no doubt that the business operators prefer to hear about any difficulties immediately, as there is clear evidence that unhappy customers simply do not return.

In addition to the multi-media campaigns, **safefood** engaged in a number of more targeted initiatives in the workplace for example, using seasonal opportunities like Christmas to give specific advice. Attendance at key events like the Balmoral Show and the National Ploughing Championships allows us to engage with large numbers of consumers on a more intimate basis.

On behalf of my colleagues at **safefood**, I wish to express thanks to all those who have helped the organisation to meet its challenges, and I look forward to continued partnership in maintaining and improving public health on the island of Ireland.



MARTIN HIGGINS  
CHIEF EXECUTIVE

# SCIENTIFIC ACTIVITIES

The Food Science and Human Health and Nutrition Directorates provide the scientific foundation for the food safety, hygiene, and nutrition messages. In 2009, campaigns supported included “Don’t Take Risks, Little Steps, Speak-Out, Weigh-2-Live, Shake the Salt Habit, Get Your Life in Gear” as well as two Consumer Focused Reviews.

## FOOD SCIENCE

### **safefood** KNOWLEDGE NETWORKS

In 2004, **safefood** established a number of research networks on specific food safety topics to facilitate an integrated approach to food safety research and establish a network of food safety professionals across the island. Following the five year term and an evaluation of the networks, **safefood** issued a call for applications for Knowledge Network Facilitators for *Verocytotoxigenic E.coli*, *Cryptosporidium*, chemical residues, biotoxins, *Salmonella*, *Campylobacter*, *Listeria* and Food behaviour in October 2009. The new networks which shall maximise and broaden participation across disciplines and sectors of the food chain on the island will be up and running in 2010.

### RESEARCH

Research is a continuous process for both the Food Science and Human Health and Nutrition Directorates and consequently some new research projects commissioned by **safefood** in 2009 will not begin until 2010. These projects are included in the round of research commissioned this year, which include: -

#### Chemical safety

- A Gluten Survey to ascertain the need for measures to increase the level of awareness of the issue of food hypersensitivity in the catering industry

#### Microbiology

- Assessment of the Microbiology of Hand Contact Surfaces in the Retail Environment
- Precursors to effecting food safety behavioural change using a social marketing approach

#### Targeting Social Need

- Using qualitative approaches to identify and develop accessible information to help targeted vulnerable, hard-to-reach groups manage food safety issues
- Food Poverty in 4 Household Groupings

### Nutrition

- A determination of the salt levels in soup in catering establishments
- Early School Leavers: a needs assessment from a nutrition perspective
- Effect of Salt on our Tastebuds - salt sensory analysis research initiative

### Healthy Eating

- Consumers understanding of food portion sizes
- Men's Weight Loss Research Initiative
- Family Eating Out Events "outside the home"
- Health professionals attitudes to monitoring height and weight or screening for obesity
- Food marketing and the preschool child
- Good days and bad days: an investigation of the habits of shoppers when they do or don't buy healthy food.

### The following research projects were completed in 2009:

- Identification and characterisation of antibiotic resistance genes in poultry meat (University of Ulster);
- Investigation of the presence of anti-nutritional and toxic compounds in health foods (Teagasc);
- Profiling for Abuse of Anabolic Agents in Meat Production (Queens University Belfast);
- Extension to the collaborative General Practitioners research project on Acute Gastroenteritis in Ireland and Northern Ireland - "Gastroenteritis symptoms in Ireland - a survey of general practitioners" (Royal College of General Practitioners /Queens University Belfast/The Irish College of General Practitioners);
- Development of a Prototype Assay for Azaspiracid Detection in Shellfish (Queens University Belfast/Dublin City University/Cork Institute of Technology);
- Occurrence of *Salmonella* on pork and an assessment of the risk factors contributing to its transmission (Teagasc/ University of Ulster/Queens University Belfast/University College Dublin);

- Control of *Campylobacter* in poultry; development of a dissemination programme for lessons for farmers (Queens University Belfast);
- Assessment of the Critical Control Points during Domestic Food Preparation (University College Dublin/University of Ulster).

### HEALTH FOODS AND HERBAL PRODUCTS

A workshop on the safety of health foods and herbal products was held in Teagasc, Ashtown Food Research Centre, County Cork, in September 2009. The workshop concluded a **safefood**-funded research project on this topic. Researchers from both jurisdictions presented their findings for the benefit of industry personnel and the regulatory authorities charged with the control of health food and herbal products. Presentations were also given by representatives of the Irish and UK Registers of Chinese Herbal Medicine.

The Irish Medicines Board had already been briefed on the research findings and on this basis instigated a withdrawal of particular health food products on the Irish market which were found to be contaminated with toxins. Following the dissemination of this information via the EU rapid alert system, a similar withdrawal was carried out in other EU member states as well.

### OTHER ACTIVITIES

**The Allergy Northern Ireland Young Person of the Year**  
**safefood** sponsored the Allergy Northern Ireland Young Person of the Year award, which was held in Belfast in November. The award was created in memory of Jane McVeigh, a Belfast teenager who died in 2006 from a nut allergy. It was open to anyone under 21 years of age who raises awareness of the issue of food allergy. This year, the award went to sisters Louise & Edel Connolly from Swords, Co. Dublin. The event itself was probably a first with approximately 100 people, many with potentially life threatening food allergies, eating out en masse.

### Training for poultry farmers

A **safefood**-funded project provided training for poultry farmers at eight selected venues across the island with a view to disseminating practical advice to enhance food safety associated with poultry production. The advice has been developed from research findings from studies conducted in Northern Ireland and Ireland and also worldwide best practice.

### Junior Chefs' Academy

The Junior Chefs' Academy is a unique training programme, currently running in Northern Ireland, which aims to attract and develop young talent into the catering and hospitality sector. The Academy aims to bridge the gap between school children aged 12-16 and further education and industry. Junior Chefs learn basic cookery and nutrition, hygiene, health and safety skills and gain an appreciation of real food and healthy eating in a 10 week programme running in six venues across Northern Ireland. It is hoped to develop the programme on an all-island basis.

### Allergen training

The training programme in food allergen management was completed in 2009. A total of 31 workshops were convened throughout the island for environmental health officers, public analyst's lab staff and third level catering lecturers. Resource materials were developed to assist the catering sector.

### EU consumer resource for food safety

**safefood** participated in the development of a European Union consumer website resource on food safety that will be available in all 27 Member States in 2010 and one which will link to safefood.eu.

## CONTRIBUTING TO POLICY

### Enteric Reference Service

The delivery of state-of-the-art specialist laboratory services to protect the health of consumers and support food safety is a priority role for **safefood**.

In 2008, following North-South Ministerial Council (NSMC) endorsement, Dr. Jon Bell, former Chief Executive of the UK Food Standards Agency, was selected by **safefood** to act as an independent facilitator to help progress this legislative remit. At a meeting of the Health and Food Safety Sector of the NSMC, Dr Bell presented his report, including the outcome of a stakeholder consultation and outlined the proposed way forward.

**safefood**'s proposal to then proceed with an economic appraisal of the two most favoured options was further discussed with the two Health departments. However, **safefood** was advised not to proceed with the economic appraisal at this time and to defer from progressing with any further work in this area owing to funding constraints.

### Dioxins

An inter-agency review in Ireland of the dioxin contamination incident in 2008 was established in 2009, under the auspices of the Department of Agriculture, Fisheries and Food. **safefood** made a submission highlighting a number of concerns arising from the incident. These include concerns on the effectiveness of the procedures in the feed industry, awareness/knowledge of dioxin as a potential hazard in feed businesses, communications during such crises, the ability to identify hazards at other points on the food chain, the capacity for dioxin testing and the importance of utilising national expertise to evaluate the risks.

### Surveillance Strategy Report

A working group of the **safefood** Scientific Advisory Committee developed a vision for the surveillance of food-related contamination/infection. The multidisciplinary group reviewed the existing arrangements in both jurisdictions and described a model of integrated ongoing surveillance of the three relevant areas, animal, food and human data. A framework of recommendations was proposed to facilitate a collaborative approach across the island.



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## HUMAN HEALTH AND NUTRITION

### COMMUNITY FOOD INITIATIVES (CFIs)

Community Food Initiatives use a community development approach to promote greater access to healthy food in low income areas.

The **safefood**-funded all-island Demonstration Programme of Community Food Initiatives was advertised in March 2009 and a total of 115 applications were received, three projects in Northern Ireland and four in Ireland being awarded funding. The projects are wide ranging from community gardens, cafes, and cookery clubs to intergenerational food focused activities.

**safefood**, a co-founder of the poverty network Healthy Food for All (HfFA) Initiative, remains an active member of the Initiative management and steering groups. Further details on the work of HfFA can be accessed via the website, [www.healthyfoodforall.com](http://www.healthyfoodforall.com). The initiative launched a “Good Practice Guide for School Food Initiatives”, which was distributed to schools in the autumn and is supported by the Delivering Equality of Opportunity in Schools (DEIS) initiative in Ireland.

### NORTHERN IRELAND FOOD POVERTY ALLIANCE

**safefood** and the Food Standards Agency Northern Ireland hosted two exploratory meetings during 2009 with key stakeholders to take forward the food poverty agenda in Northern Ireland. A Northern Ireland Food Poverty Network was viewed as a necessary and welcome development by the participating stakeholders.

## CONTRIBUTING TO POLICY

### OBESITY

**The Obesity Prevention Steering Group In Northern Ireland**  
**safefood** staff participated in a working group set up by the Department of Health Social Services and Public Safety in Northern Ireland (DHHSSPSNI). The Obesity Prevention Steering Group and its 4 advisory groups on (a) Food &

Nutrition (b) Physical activity (c) Evaluation & Research and (d) Information & Education met over the duration of 2009. The goal of the year's work was to devise a ten year detailed strategic framework for the prevention and management of obesity in Northern Ireland. **safefood** was represented on three out of four advisory groups.

Meanwhile, the Department of Health and Children set up an interdepartmental working group on obesity chaired by the Minister for Health. **safefood** are active members of the group which has progressed work on promoting both physical activity and healthy eating in collaboration with partners.

### All-Island Obesity Action Forum

The All-island Obesity Action Forum supports the obesity policies in both Northern Ireland and Ireland by bringing together stakeholders to identify and promote collaboration in common areas of action across the two jurisdictions, to facilitate the exchange of best practice and promote networking on the island of Ireland. The membership of the Forum is wide ranging with colleagues from the statutory agencies, the voluntary agencies and academia in the physical activity and healthy eating domains. The inaugural meeting of this forum took place in December 2008 in Dublin.

The second meeting took place in Belfast in June 2009 which was followed by an afternoon workshop. The aim of the workshop was to discuss best practice and the challenges in communication in relation to obesity. Key presentations provided insights into communication from mass media, individual and retail perspectives. Presentations from the workshop are available on our website, [www.safefood.eu](http://www.safefood.eu).

The third workshop was held in Dublin in November 2009 covering an update on policy and other initiatives in the area of physical activity in both Ireland and Northern Ireland. A keynote address on the role of physical activity in tackling obesity was given. This was followed by three concurrent breakout sessions on natural play, programme evaluation and a debate on physical activity versus nutrition in tackling

obesity. The workshop concluded with a panel discussion. The All-island Obesity Action Forum also launched its bi-monthly e-bulletin “All-island Obesity News” in April 2009. It aims to support the Forum’s work by promoting the sharing of information and exchange of best practice and is available by email from [obesityforum@safefood.eu](mailto:obesityforum@safefood.eu).

#### **CAWT PREVENTING AND MANAGING OBESITY PROJECT**

Co-operation and Working Together (CAWT), who are a partnership between the Health and Social Care Services in Northern Ireland and Republic of Ireland, facilitating cross border collaborative working in health and social care, are conducting a three year cross-border obesity prevention and management project aimed at families. **safefood** is participating in the project and will continue to support the project in the key areas of planning and evaluation.

#### **SALT REDUCTION CAMPAIGN**

As a component of the salt reduction campaign, **safefood** is participating in the Irish National Steering Group on Salt Reduction and the Food Safety Authority of Ireland’s Salt Consultation Group.

#### **FOLIC ACID**

**safefood** participated in the Health Service Executive’s Steering Group on Folic Supplementation Public Awareness Campaign. The group will:

- identify the key actions required to develop and implement a national public health awareness campaign on Folic acid supplementation;
- develop a comprehensive strategy to implement the national campaign;
- develop appropriate education, health promotion and social marketing resources.

Qualitative research conducted by **safefood** (jointly funded by **safefood** and the HSE) on the barriers and facilitators to taking Folic acid supplements among women will inform the development and implementation of the campaign, which is

anticipated to launch in 2010. **safefood** will liaise with relevant stakeholders in Northern Ireland to explore the feasibility of extension of the campaign to Northern Ireland.

#### **EDUCATION**

##### **Taste Buds**

Taste Buds is an interactive resource of games and quizzes for schoolchildren aged eight–ten years of age. It aims to help children enjoy learning about the origins and production of food and the importance of eating a balanced diet.

It was launched in late 2008 and over 1,200 schools in Ireland have requested a Taste Buds pack.

The resource is now available on the education section of the new **safefood** website [www.safefood.eu/education](http://www.safefood.eu/education). Development of Taste Buds Northern Ireland is ongoing with partners including the Public Health Agency. The CD ROM and Teacher’s Notes were disseminated to a steering group. This resource is an all-island initiative which will be tailored separately to reflect the curriculum differentials between Northern Ireland and Ireland.

##### **When Sally met Sammy**

This book aims to increase children’s experience of healthy food from an early age and to encourage a positive attitude towards a healthy diet. The book was developed by Albert Bartlett & Sons Ltd, a vegetable growing and packing company. It is designed for use in pre-schools and in the home reader. This book had been distributed successfully in pre-schools throughout Northern Ireland and Scotland. In these areas it has been found that children enjoy exploring the book’s unusual layout. **safefood** contacted all County Childcare Committees in Ireland and requests for more than 21,000 copies have been received. The books were distributed in July 2009.



Consumer focused reviews are research initiatives on aspects of the food-chain of particular interest to consumers. The report “Where does our food come from?” was launched in July 2009 and a further report on aspects of consumer food behaviour is in progress.

#### SPORTS LEAFLET

**safefood** are supporting the Irish Nutrition and Dietetic Institute (INDI) in reprinting the Food for Sport booklet for adults. Supplement use and healthy eating are important issues among teenagers. To address this, **safefood** and INDI began the development of a Food for Sports leaflet for teenagers. To support this work **safefood** conducted a series of focus groups with teenagers to inform the development of the leaflet. These findings will be brought forward into 2010 to print and distribute a teenager leaflet.

#### SAFE POWDERED INFANT FORMULA FEEDING

**safefood** produced an information booklet and poster on formula feeding to inform parents of the food safety issues involved. This work was done with the collaboration of the Health Service Executive (HSE) and the Food Safety Authority of Ireland (FSAI) and has been extremely popular. It deals with practical issues such as what to do when travelling, cost of pre-made formula, use of bottled water, etc. Dr. Cliodhna Foley-Nolan presented this work at the European meeting of the International Association of Food Protection in Berlin in October 2009.

#### ANTIMICROBIAL RESISTANCE AND FOOD REPORT

This report produced by a subgroup of **safefood** Scientific Advisory Committee details the emerging issue of the potential for food to act as a means of spread of antimicrobial resistance. The effects of food processing, sanitisers, etc are described together with current data on specific pathogenic organisms. The report concludes with proposals for action and research.

A conference will be arranged for April 2010 to highlight this issue with a multi stakeholder group, including the veterinary profession and food industry partners from both jurisdictions. The final scientific document and a lay summary will be launched at that stage.

### **DENTAL HEALTH FOUNDATION**

**safefood** participated on the Dental Health Foundation (DHF) Early Childhood Caries Initiative Steering Committee. The steering group will develop a comprehensive Early Childhood Caries Initiative Plan which will include capacity building initiatives within the early childhood education areas and inclusiveness for children with special needs.

### **RESEARCH**

For a listing of new and completed research activities in 2009, please see under 'Research' on page 8.

### **DRINKS**

Nutrition surveillance has indicated that many children and teenagers are consuming sugar sweetened beverages. **safefood** commissioned qualitative research to identify knowledge and practice, in relation to drinks for children and young people aged 12-18 years, within the context of their everyday lives. Focus groups were conducted with parents and guardians and also with teenagers.

The report released in August 2009 revealed that parents do not count drinks as part of their children's daily food consumption. The report also revealed that parents and teenagers shared a number of similar concerns but had very different purchasing patterns in terms of where they bought drinks, what drinks they bought, and also what influenced them in making these decisions.

The findings of the research will be used to ensure that communications and practical advice are as relevant as possible to parents/guardians and teenagers. These are also available on **safefood's** website.

### **SMOOTHIES**

**safefood** also commissioned some consumer research on smoothies which was published in March 2009.

The report revealed that 69% of smoothie drinkers in Northern Ireland overestimate the nutritional benefit and assume they contributed more than one portion of fruit and vegetables a day. The report also found that the most common reason for drinking smoothies was taste (48%) followed by health (38%).

These findings were used to support **safefood's** fruit and vegetables messages. The report containing the study findings is available on **safefood's** website.

### **NUTRITION EXCHANGE PROGRAMME**

The Nutrition Exchange Programme (NEP) aims to support collaborations and communication within the nutrition field on the island-of-Ireland. It was piloted from May 2006-May 2007. The programme has been running in its current format since September 2007, and continued successfully in 2009. The programme is highly rated by participants.

### **CONSUMER FOCUSED REVIEWS**

Consumer focused reviews are research initiatives on aspects of the food-chain of particular interest to consumers. The report "Where does our food come from?" was launched in July 2009 and a further report on aspects of consumer food behavior is in progress. An external advisory group of experts from marketing, social marketing, social science, psychology, economics and communication has been appointed and met for the first time in September.

# MARKETING AND COMMUNICATIONS

***safefood***'s messages are delivered through traditional and new media outlets; communications with industry and stakeholders; the education system; events; sponsorships; direct marketing; public relations and advertising.

## **CAMPAIGNS**

### **DON'T TAKE RISKS**

There is clear evidence that consumers are not following basic hygiene rules in the kitchen when they are preparing food, therefore putting loved ones at risk from food poisoning. ***safefood*** commissioned new research to look at the way in which people prepare meals in their homes. The study observed and recorded the food hygiene practices of 120 participants while they prepared two meals – a homemade beef burger and a warm chicken salad. The research revealed that 84% of people did not thoroughly wash their hands after handling raw chicken. It also revealed that 72% failed to properly wash a knife used in preparing raw chicken before its reuse on salad vegetables, and 56% did not check if the chicken was cooked properly. In addition, more than half of consumers did not thoroughly wash the chopping board used to prepare raw mince before reusing it to prepare a salad.

In July ***safefood*** launched a new two-year advertising campaign entitled "Don't Take Risks" to highlight these common and widespread poor food hygiene practices, concentrating on adequate cooking, cleaning, and avoidance of cross-contamination in kitchens. The 2009 campaign consisted of three, 20 second live action television advertisements with the themes of "Knife", "Hands" and "Flame". The campaign is a powerful, visual reminder to consumers of the dangers of poor food safety behaviour, as they may often be unaware of how their day to day food preparation habits could cause themselves and others harm. The ads aired on television during the months of July, September and November, with the "Knife" commercial also appearing in cinema during November. The advertising was supported by online activity at [www.safefood.eu](http://www.safefood.eu) and public relations.

### **LITTLE STEPS**

***safefood***, the Health Service Executive (HSE) and the Health Promotion Agency (HPA) entered the second year of their partnership on the campaign called "Little Steps", the 2009 phase being launched in March. The aim of the partnership is to provide one voice and a clear message to the public on the issue of obesity. The advertising campaign ran three times during the year in March, June and September and is a major awareness initiative involving television, radio advertising and



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digital activity designed to empower people, by showing that small changes to physical activity and food habits will have a big impact on health particularly for those who are overweight, or obese.

New elements of the “Little Steps” website included a lunchbox planner, a healthy meal planner, and more information on how to be active as a family.

The website performed very well over the summer, achieving over 18,000 visits. The most popular content was dinner recipes, the meal planner, and the “getting active” section. Focus groups were held with parents and guardians to gain a greater insight into how to engage with them more effectively. The results are being used to inform the future development of the campaign. **safefood** and the HSE are currently developing a partnership/stakeholder plan to broaden the campaign to include community groups, charities and health professionals.

#### SHAKE THE SALT HABIT

Consumer research by **safefood** revealed over half of consumers agreed most of their salt intake was from processed foods yet fewer than a third believed eating less of these foods was the most effective way to reduce their salt intake. In October, **safefood** launched a new campaign entitled “Shake the Salt Habit” aimed at encouraging consumers to reduce their salt intake. The campaign was designed to raise awareness among consumers that our diets are still too high in salt and that the majority of dietary salt is from processed foods such as processed meats, sauces and bread. The **safefood** salt campaign comprised radio and outdoor poster advertising, with the outdoor advertising displaying everyday foods in their “true colour” to dramatise the levels of salt they can contain. The campaign also



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included a programme involving workplace restaurants offering patrons practical advice and food tips every week for six weeks on how to gradually reduce their salt intake. The workplace initiative was launched with the support of the Irish Heart Foundation and Northern Ireland Chest Heart and Stroke Association, with 240 workplaces on the island participating in this initiative.

#### **SPEAK OUT**

Food safety is a right, not a privilege and consumers should not settle for anything other than the highest standards – this is the philosophy of the “Speak Out” campaign which continued into its third year in 2009. In this phase, restaurants were provided with guidance on how to deal with issues when raised by consumers. Working with EIQA (Excellent Ireland Quality Association) and in close consultation with the Northern Ireland Hotels Federation, the Restaurant Association of Ireland and the Irish Hotels Federation, a suite of print materials were developed. The print items for the industry included a Customer Charter on the standards to be expected by customers, a booklet, staff poster, stickers for the premises and a brochure. Included in this pack also was print material to inform members of the public on the standards to be expected in restaurants which included guidance for consumers on how to raise any potential concerns to business operators when standards are not met.

#### **GET YOUR LIFE IN GEAR**

The “Get Your Life in Gear” project was launched in Belfast in October 2009 as a pilot initiative. This workplace initiative sought to play a strategic role in addressing the issue of male obesity. It targeted professional haulage drivers as a group who have been largely neglected in the past in terms of healthy eating and physical activity interventions in an all island context. Social marketing was chosen as the conceptual framework to guide and inform the development of the project. This program sought to assist drivers to make small manageable changes to their lifestyle particularly

in the area of food choices and physical activity. Drivers participating in the pilot availed of free health check-ups conducted at a number of service stops and received a cool-bag and information pack which contained a tape measure, pedometer, pen and booklet with removable sections for setting goals, keeping a food diary and completing a walking challenge. Participants were also encouraged to return for a free, follow-up health check. The first phase of the project ran for 12 weeks and an evaluation will be conducted in 2010.

#### **WEIGH2LIVE**

While many people who try diets may initially lose some weight, all too often they end up putting the weight back on and enter a yo-yo dieting cycle. In reality, there’s no quick fix for losing weight and these fad diets can be very restrictive. Research from the latest SLÁN survey (Survey on Lifestyle, Attitudes and Nutrition) revealed that over a third (34%) of women and almost a quarter of men (23%) in Ireland are trying to lose weight. In Northern Ireland, research from the Health and Social Well-being Survey (NIHSWS) revealed that over a third (38%) of women and almost a quarter of men (23%) are trying to lose weight.

At the end of December a new advertising campaign to direct consumers to **safefood**’s free weight loss website [www.weigh2live.eu](http://www.weigh2live.eu) was launched. The website was developed with support from dietitians in the Irish Nutrition and Dietetics Institute (INDI) and provides independent and credible advice on how to lose weight in a healthy, sustained way. The live action advertising used humour to communicate that “fad diets” don’t work and the yo-yo nature of these diets. The campaign comprised television and online advertising, public relations and direct marketing activity. The direct marketing included a free pocket-sized information booklet for consumers, and an information leaflet for health professionals including GPs, practice nurses and dietitians.

The website itself includes a food and physical activity diary, interactive Body Mass Index (BMI) calculator with waist measurement guide as well as practical advice on healthy eating. Regular users of the site can also register to keep track of their progress on the site, sign up for free weekly motivational SMS text messages and receive a free pedometer to encourage them to be more active.

The website has been extremely successful with over 14,000 hits in its first week of launch.

#### CHRISTMAS

The seasonal campaign advising consumers on the safest way to cook their turkey launched in early December with a mini website incorporating a turkey cooking calculator, cooking advice and a series of videos presented by Neven Maguire showing consumers how to safely carry out the main tasks associated with cooking Christmas turkey. The campaign also featured an iPhone application with a turkey calculator, which was free to download from the Apple store, and online editorial features on Pigsback.com, Menupages.com and Boards.ie, which extended the reach of the campaign. In excess of 245,000 “How to cook your turkey” leaflets which included a turkey cooking timer, were distributed through butchers, retailers and Environmental Health Officers. Consumers could also avail of an SMS text message service which provided a dedicated cooking time to suit their own turkey, whether stuffed or unstuffed. The campaign was publicised to consumers through a series of interviews on television and radio stations.

#### EVENTS

##### BT YOUNG SCIENTIST & TECHNOLOGY EXHIBITION

For the 2009 event, **safefood** hosted an exhibition stand in the Industries Hall. This showcased our educational resources “Taste Buds” and “**safefood** for Life” on interactive touch screen kiosks with both teachers and pupils encouraged to try them out. **safefood** also sponsored a Special Award at the event as part of the overall competition; this award was won

by three students from Loreto College, Foxrock, Dublin whose project investigated the effects of anthocyanin (antioxidants found in dark pigmented fruits) in controlling type 2 diabetes.

##### SUZIE MOO STEPS OUT AGAIN AT BALMORAL

Suzie Moo, the cartoon cow who knows all about good food safety made an appearance at this year’s Balmoral Show to remind consumers about the importance of washing hands and good food hygiene. New research revealed that surfaces in 90% of kitchens tested after food had been prepared were found to be contaminated with raw meat bacteria. This statistic highlights how germs can easily spread around the kitchen through contact with contaminated surfaces and hands. The Suzie Moo stand was a fun way of reminding parents and children about the importance of good hygiene, whether living on a farm, visiting an open farm or in your own kitchen at home, and featured an interactive kitchen and hand washing experiment where children could learn more about the “how to” of handwashing. A newly revamped leaflet on hygiene for young children when visiting on pet farms was also highlighted.

##### NATIONAL FOOD SAFETY WEEK

*Listeria* can be a very serious illness and those aged over 60 are particularly at risk, with the number of cases of *Listeria* in this age group in the UK more than doubling since 2000. Consequently, this age group became the target of the 2009 National Food Safety Week in Northern Ireland in June in partnership with the Food Standards Agency and the Environmental Health Services within the District Councils. The aim of the campaign was to remind the over 60’s about good food hygiene and the correct methods for storing and handling food at home. A Bingo game called “Beat the Bingo Bug!” was developed for use with older people’s groups that get together socially as a fun way of highlighting the importance of food hygiene. The game was sent to more than 2,000 community groups across Northern Ireland with the help of District Councils and organisations such as Age Concern and Help the Aged Northern Ireland. This was supported by press coverage and a national survey.

#### **NATIONAL PLOUGHING CHAMPIONSHIPS**

The National Ploughing Championships were held in Athy, Co. Kildare in September and **safefood** hosted a consumer stand. The aim of our presence was to promote the new food safety campaign “Don’t Take Risks”. The stand comprised a handwashing section and an interactive kitchen. Branded soap and leaflets were given to consumers.

#### **NEWSLETTER**

The first edition of the **safefood** quarterly corporate newsletter “**safefood** Insights” was published in May. The target audience is **safefood** stakeholders on an all-island basis and the publication features articles on campaigns, training, partnership, funding, research, events and news. It is made available both in printed and electronic format.

# CORPORATE OPERATIONS

Corporate Operations supported all of *safefood*'s strategies and programmes throughout all business areas of the organisation, including, in 2009, all scientific laboratory coordination activities and the assessment of the need for an enteric reference service on an all-island basis. This was achieved by the provision of both financial and practical resources, backed by effective financial procedures and robust corporate governance arrangements. The fostering of value-for-money approaches during the year underscored the achievement of efficiencies and targeted outcomes throughout *safefood*.

## HUMAN RESOURCES AND EQUALITY

All staff received Equality Training in 2009, the purpose of which was to provide guidance on key equality employment issues. All routine reports were submitted to the Equality Commission with no exceptions noted.

The *safefood* Training & Mobility Programme facilitates laboratory staff in developing linkages with other food safety professionals, gain valuable expertise and enhance technology transfer, which can then be passed on to other colleagues. Laboratory staffs from both the Health and Agriculture sectors have attended courses and conferences in the United Kingdom and Europe and others have spent time in other laboratories across the island.

## FINANCE

### Audit and Governance

The Comptroller and Auditor General (C&AG) from both Ireland and Northern Ireland jointly approved the Financial Statements.

The Internal Auditor undertook a thorough examination of procurement procedures during the year to ensure that our practices fully meet the requirements of the public service, and reported to the Advisory Board Audit Committee, which met on three occasions in 2009.

#### Accountability

The **safefood** Executive Board (Senior Management Team) was provided with regular budgetary and financial information, in order that the year-end results achieved the targeted Business Plan outputs identified.

**safefood**'s sponsor Departments (the Department of Health and Children, and the Department of Health Social Services and Public Safety) were provided with regular reporting on financial and operational progress on the agreed basis.

#### Business Planning

**safefood** produced an integrated Business Plan for 2010 incorporating and linked to the corporate strategies that will drive targeted outputs and outcomes in 2008–2010.

#### Staff Pensions

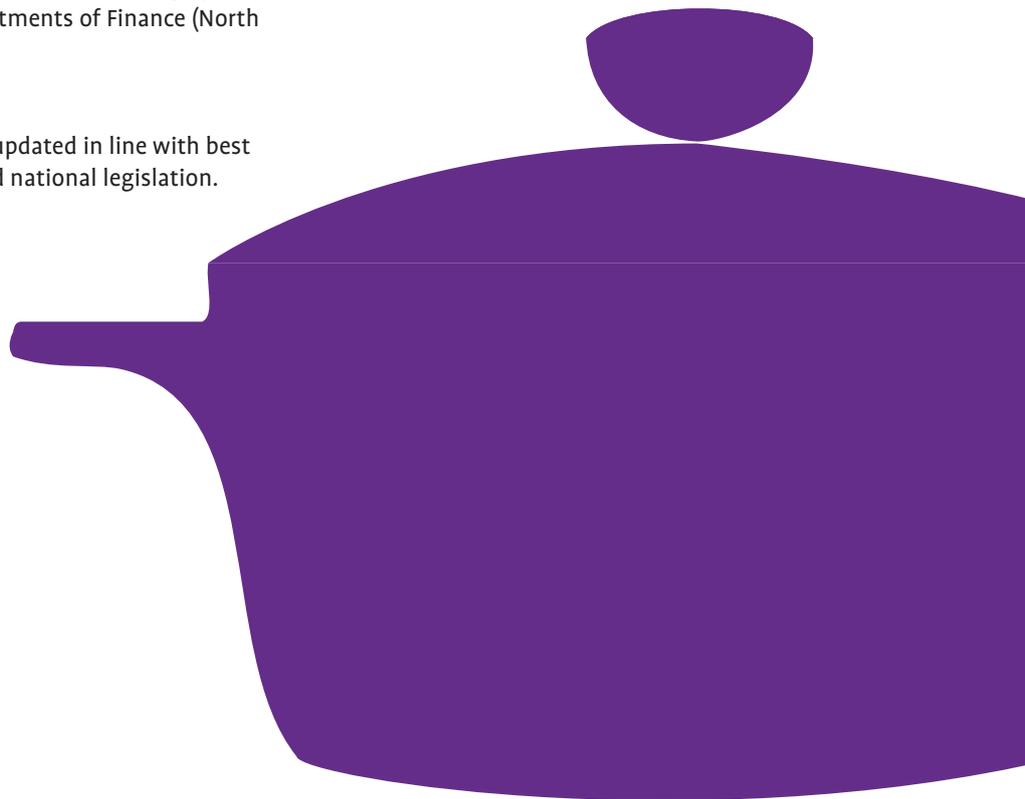
The North/South Pension Scheme, established specifically for employees of the Implementation Bodies, was established in April 2005 and was in full operation throughout 2009. **safefood** contributed to the management and future development of the Scheme through representation on the rules sub-committee, and as a full member of the Chief Executive Officers' Pension Committee. All pension contributions deducted from employees were transferred to the respective Departments of Finance (North and South).

#### Procurement

Procurement practices were constantly updated in line with best practice to comply with all European and national legislation.



The fostering of value-for-money approach during the year underscored the achievement of efficiencies and targeted outcomes throughout **safefood**.





# ACCOUNTS

for the year ended 31 December 2009

Foreword to the Accounts	26
Statement of Responsibilities	29
Statement on Internal Control	30
Certificate and Report of the Comptrollers and Auditors General	32
Income and Expenditure Account	34
Statement of Total Recognised Gains and Losses	35
Balance Sheet	36
Cash Flow Statement	37
Notes to the Accounts	38
Accounts Direction	56

# FOREWORD TO THE ACCOUNTS

## **1. FORMAT**

These Accounts are prepared in a form directed by the Department of Health and Children and the Department of Health, Social Services and Public Safety, with the approval of the Department of Finance and the Department of Finance and Personnel, and in accordance with the financial arrangements of Part 7 of Annex 2 to the British-Irish Agreement.

## **2. BACKGROUND INFORMATION**

The Food Safety Promotion Board (An Bord um Chur Chun Cinn Sábháilteachta Bia) is an Implementation Body established under the Belfast Agreement on the 2nd December 1999. The Board's governing legislation is the British-Irish Agreement Act 1999 and the North-South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999.

The governing legislation confers the following specific functions:

- Promotion of food safety
- Research into food safety
- Communication of food alerts
- Surveillance of foodborne disease
- Promotion of scientific co-operation and laboratory linkages
- Development of cost effective facilities for specialised laboratory testing

In addition to the above, the Board has a general remit to act as an independent source of scientific advice.

### **3. GOVERNANCE**

The functions of the Board are discharged by the Chief Executive who reports to the North/South Ministerial Council (NSMC). The Chief Executive is assisted by an Advisory Board and a Scientific Advisory Committee. The members of the Advisory Board for 2009 were:

Mr. John Dardis (Chairperson)  
Mr. Campbell Tweedie (Vice-Chairperson)  
Mr. Ken Baird  
Ms Lynn Ni Bhaoigheallain  
Mr. Joe Byrne  
Mr. Brian Cunningham  
Ms. Aoife Healy  
Ms. Susan Heraghty  
Mr. Neven Maguire  
Mr. Seamus Sheridan  
Mr. Con Traas  
Ms. Jane Wells

The Scientific Advisory Committee comprises 18 members drawn from a pool of Scientific and Technical expertise available in both jurisdictions and advises on scientific and technical matters. The members are detailed in the accompanying Annual Report.

### **4. FINANCIAL RESULTS**

The results of the Food Safety Promotion Board are set out in detail on page 34. The surplus for the period was €142,149 (GBP126,641).

### **5. POST BALANCE SHEET EVENTS**

There were no post balance sheet events.

### **6. CHARITABLE DONATIONS**

No charitable donations were received or made during the year.

## 7. POLICIES

### DISABLED EMPLOYEES

No disabled persons were employed during the year. However, the Board is committed to a policy of equal opportunity and welcomes applications from suitably qualified applicants irrespective of disability. A disability action plan was developed in 2007 to promote positive attitudes towards disabled people and to encourage their participation in public life.

### EQUALITY

The Board's approved Equality Scheme was issued in June 2003 and **safefood** is engaged in an ongoing review process.

### PROVISION OF INFORMATION TO AND CONSULTING WITH EMPLOYEES

An Employee Partnership Forum was in place throughout 2009 as a mechanism for consultation with employees and has proved highly effective as a means of employee communications.

### PROMPT PAYMENT POLICY AND ITS PERFORMANCE

The Board operates a creditor payment policy in accordance with the provisions of the European Communities (Late Payment in Commercial Transactions) Regulations 2002.

### HEALTH & SAFETY POLICY

The Board maintains a Health and Safety policy, circulated to all employees. The policy reflects legal requirements to maintain a high standard throughout the organisation.

## 8. FUTURE DEVELOPMENT

The Board's Corporate Strategy for the years 2008-2010 was approved by the North / South Ministerial Council (NSMC).

This Strategy outlines the Board's mission, vision and core values and how the Board will implement each of its functions over the 3 year period. The strategy is re-assessed annually in the context of an annual business plan.

Budgeted Expenditure for 2010 is €9,522,000 (GBP8,474,580).

# STATEMENT OF FOOD SAFETY PROMOTION BOARD'S RESPONSIBILITIES

The Department of Health and Children and the Department of Health, Social Services and Public Safety have directed the Food Safety Promotion Board to prepare a statement of accounts for each financial year in the form and on the basis set out in the accounts direction at the appendix to these Accounts. The Accounts are prepared on an accrual basis and must give a true and fair view of the Body's state of affairs at the year-end and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

In preparing the accounts the Body is required to:

- Observe the accounts direction issued by the Department of Health and Children and Department of Health, Social Services and Public Safety, including the relevant accounting and disclosure requirements, and apply accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable basis;
- State whether applicable accounting standards have been followed and disclose and explain any material departures in the accounts;
- Prepare the Accounts on the going concern basis, unless it is inappropriate to presume that the Body will continue in operation.

## **CHIEF EXECUTIVE'S RESPONSIBILITIES**

The Chief Executive's responsibilities as the Accountable Person for the Food Safety Promotion Board, including responsibility for the propriety and regularity of the public finances and for the keeping of records, are set out in the Financial Memorandum of the Body.

# STATEMENT ON INTERNAL CONTROL

## 1. SCOPE OF RESPONSIBILITY

**As Accountable Person, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Food Safety Promotion Board's policies, aims and objectives, while safeguarding the public funds and Departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Managing Public Money Northern Ireland (MPMNI) and Public Finance Procedures.**

The precise accountability and reporting structure is defined in the Board's Financial Memorandum, which outlines the review and monitoring role of the joint sponsor Departments (Department of Health, Social Services, and Public Safety (North) and Department of Health and Children (South)). In addition, as Chief Accounting Officer, I am accountable to the respective public accounts committees in both jurisdictions.

## 2. THE PURPOSE OF THE SYSTEM OF INTERNAL CONTROL

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims, and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of Board policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively, and economically. The system of internal control has been in place in The Food Safety Promotion Board for the year ended 31 December 2009 and up to the date of approval of the Annual Report and Accounts, and accords with Finance Departments' guidance.

## 3. CAPACITY TO HANDLE RISK

The Senior Management Team is responsible for applying and overseeing the risk management process under my guidance to ensure the process is working as intended. In addition to reviewing the overall risk framework, all recommendations received from both the internal and external

auditors are reviewed, with controls being enhanced or introduced as necessary.

All staff are expected to work within established policies on risk and internal control, and are trained appropriately.

#### 4. THE RISK AND CONTROL FRAMEWORK

The Board has developed a risk register and risk assessment matrix. Risk is identified at both the inherent and control level at the time of the development of business plans and strategies. The Board has developed a framework of regular management information, variance review, and administrative and control procedures (including the segregation of duties and a system of delegation and accountability).

It also includes:

- Comprehensive Budgeting systems with the annual budget approved by the Chief Executive Officer;
- Procedures to review and agree the Budgets with the Senior Management Team; and
- The preparation of regular financial reports as a basis for reviewing and monitoring progress.

In 2009, the review of the risk and control framework was aided by the comments of both the Internal and External Auditors and the Advisory Board Audit Committee.

#### 5. REVIEW OF EFFECTIVENESS

As Accountable person, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. A plan to address weaknesses and ensure continuous improvement of the system is in place.

In 2009, the following activities supported the effectiveness review:

- The Internal Auditor reported to the Advisory Board Audit Committee on the framework in place to control and manage major projects;
- The Annual Budget, approved by the Sponsoring Departments, was reviewed monthly by the Senior Management Team, particularly the variances from planned activity; and
- The framework for risk management was kept under continuing review.



MARTIN HIGGINS  
CHIEF EXECUTIVE  
9 February 2011

# THE CERTIFICATE OF THE COMPTROLLERS AND AUDITORS GENERAL

to the Northern Ireland Assembly and the Houses of the Oireachtas

We have audited the accounts of the Food Safety Promotion Board ('the Body') for the year ended 31 December 2009 pursuant to the provisions of the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999 which require us to audit and certify, in co-operation, the accounts presented to us by the Body. These comprise the Income and Expenditure Account, the Statement of Total Recognised Gains and Losses, the Balance Sheet, the Cash Flow Statement and the related notes. These accounts have been prepared under the accounting policies set out within them.

## **RESPECTIVE RESPONSIBILITIES OF THE BODY, THE CHIEF EXECUTIVE AND THE AUDITORS**

As explained more fully in the Statement of Responsibilities, the Body is responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. The Chief Executive, as Accountable Officer, is responsible for ensuring propriety and regularity in relation to the use of public funds. Our responsibility is to audit the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us and our staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

## **SCOPE OF THE AUDIT OF THE ACCOUNTS**

And audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment: of whether the accounting policies are appropriate to the Body's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Body; and the overall presentation of the accounts.

In addition, we are required to obtain evidence sufficient to give reasonable assurance that the expenditure and income reported in the accounts have been applied for the purposes intended by the Northern Ireland Assembly and Dáil Éireann and that the financial transactions conform to the authorities which govern them.

## **OPINION ON REGULARITY**

In our opinion, in all material respects, the expenditure and income have been applied for the purposes intended by the Northern Ireland Assembly and Dáil Éireann and the financial transactions conform to the authorities which govern them.

### OPINION ON THE ACCOUNTS

In our opinion:

- the accounts give a true and fair view, of the state of the Body's affairs as at 31 December 2009, and of its surplus and cash flows for the year then ended; and
- the accounts have been properly prepared in accordance with the accounts direction issued under the governing legislation.

### OPINION ON OTHER MATTERS

In our opinion the information in the Foreword for the financial year for which the accounts are prepared is consistent with the accounts.

### MATTERS ON WHICH WE REPORT BY EXCEPTION

We have nothing to report in respect of the following matters which we report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the accounts are not in agreement with the accounting records; or
- we have not received all of the information and explanations we require for our audit; or
- the Statement on Internal Control does not reflect compliance with applicable guidance on corporate governance.



**John Buckley**  
Irish Comptroller and Auditor General  
Dublin Castle  
Dublin 2  
17 February 2011



**KJ Donnelly**  
Comptroller & Auditor General for Northern Ireland  
106 University Street  
Belfast BT7 1EU  
17 February 2011

# INCOME AND EXPENDITURE ACCOUNT

for the year ended 31 December 2009

		2009	2008	2009	2008
			(AS RESTATED)		(AS RESTATED)
NOTES	€	€	€	GBP	GBP
<b>INCOME</b>					
Revenue Grant from Departments	2(a)	8,573,232	9,295,295	7,637,893	7,400,914
Capital Grant Release	9(a)	326,387	326,908	290,778	260,824
		8,899,619	9,622,203	7,928,671	7,661,738
Other Income	2(b)	352,936	293,563	314,430	233,735
<b>TOTAL INCOME</b>		<b>9,252,555</b>	<b>9,915,766</b>	<b>8,243,101</b>	<b>7,895,473</b>
<b>EXPENDITURE</b>					
Staff Costs	3	2,369,898	2,497,247	2,111,342	1,988,308
Board Fees		104,188	109,696	92,821	87,340
Depreciation	6	325,234	326,908	289,751	260,824
Research Programme Expenditure	5	467,898	1,057,166	416,850	841,716
Food Promotion Activities	12	3,520,793	2,752,518	3,136,674	2,191,555
Other Operating Costs	4	2,322,395	2,631,732	2,069,022	2,095,385
<b>TOTAL EXPENDITURE</b>		<b>9,110,406</b>	<b>9,375,267</b>	<b>8,116,460</b>	<b>7,465,128</b>
<b>SURPLUS (DEFICIT) FOR THE YEAR</b>		<b>142,149</b>	<b>540,499</b>	<b>126,641</b>	<b>430,345</b>
Amount transferred to General Reserve	13	142,149	540,499	126,641	430,345

All amounts above relate to continuing activities.



MARTIN HIGGINS

Chief Executive Officer

9 February 2011

The notes on pages 38 to 55 form part of these accounts.

# STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

for the year ended 31 December 2009

		2009	2008	2009	2008
	NOTES	€	€	GBP	GBP
Surplus/(Deficit) for the period		142,149	540,499	126,641	430,345
Actuarial gain/(loss) on pension liabilities	18(f)	(1,366,000)	423,000	(1,216,974)	336,792
Adjustment to Deferred pension funding		1,366,000	(423,000)	1,216,974	(336,792)
<b>TOTAL RECOGNISED GAIN/(LOSS) FOR THE PERIOD</b>		<b>142,149</b>	<b>540,499</b>	<b>126,641</b>	<b>430,345</b>



MARTIN HIGGINS  
Chief Executive Officer  
9 February 2011

The notes on pages 38 to 55 form part of these accounts.

# BALANCE SHEET

as at 31 December 2009

		2009	2008	2009	2008
			(AS RESTATED)		(AS RESTATED)
	NOTES	€	€	GBP	GBP
<b>FIXED ASSETS</b>					
Tangible Assets	6	1,433,993	1,659,887	1,273,529	1,581,042
<b>CURRENT ASSETS</b>					
	7	503,021	578,919	446,734	551,421
<b>CURRENT LIABILITIES</b>					
Creditors- amount falling due within one year	8	(398,011)	(616,058)	(353,474)	(586,795)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		105,010	(37,139)	93,260	(35,374)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES BEFORE PENSIONS</b>					
		1,539,003	1,622,748	1,366,789	1,545,668
Deferred Pension Funding	18(g)	4,599,000	2,845,000	4,084,372	2,709,863
Pension Liabilities	18(d)	(4,599,000)	(2,845,000)	(4,084,372)	(2,709,863)
<b>NET ASSETS/(LIABILITIES)</b>		1,539,003	1,622,748	1,366,789	1,545,668
<b>FINANCED BY:</b>					
<b>CAPITAL &amp; RESERVES</b>					
General Reserve	13	105,010	(37,139)	93,260	(35,374)
Capital Grant Reserve	9(a)	1,433,993	1,659,887	1,273,529	1,581,042
		1,539,003	1,622,748	1,366,789	1,545,668



MARTIN HIGGINS  
Chief Executive Officer  
9 February 2011

The notes on pages 38 to 55 form part of these accounts.

# CASH FLOW STATEMENT

for the year ended 31 December 2009

		2009	2008	2009	2008
	NOTES	€	€	GBP	GBP
<b>NET CASH INFLOW/(OUTFLOW) FROM</b>					
<b>OPERATING ACTIVITIES</b>	10	51,456	(38,953)	30,748	22,311
<b>CAPITAL EXPENDITURE &amp; FINANCIAL INVESTMENT</b>					
Payments to acquire tangible fixed assets	6	(100,492)	(315,338)	(89,528)	(251,072)
<b>NET CASH INFLOW/(OUTFLOW) BEFORE FINANCING</b>		(49,036)	(354,291)	(58,780)	(228,761)
<b>FINANCING</b>					
Capital Funding Received		100,492	280,733	89,528	223,520
Reserve Funding		0	34,605	0	27,552
		100,492	315,338	89,528	251,072
<b>INCREASE/(DECREASE) IN CASH/BANK BALANCES</b>		51,456	(38,953)	30,748	22,311



**MARTIN HIGGINS**  
Chief Executive Officer  
9 February 2011

The notes on pages 38 to 55 form part of these accounts.

# NOTES TO THE ACCOUNTS

## 1. ACCOUNTING POLICIES

### 1.1 ACCOUNTING CONVENTION

The Financial Statements have been prepared in accordance with the historical cost convention.

Without limiting the information given, the Financial Statements are prepared on an accrual basis and comply with the accounting and disclosure requirements of the Companies (Northern Ireland) Order 1986, the Republic of Ireland Companies Acts 1963 to 2009, the accounting standards issued or adopted by the Accounting Standards Board and accounting and disclosure requirements issued by the Department of Finance and Personnel and Department of Finance, insofar as those requirements are appropriate.

### 1.2 INCOME

Income represents revenue grants receivable from the Department of Health and Children and the Department of Health, Social Services and Public Safety.

### 1.3 FIXED ASSETS

a) Tangible Fixed assets are included at historic cost to the Food Safety Promotion Board.

b) Depreciation is calculated to write off the cost or revalued amounts of fixed assets over their useful lives.

The methods adopted and the rates used per annum are as follows:

Office Equipment	15% Straight Line
Computer Equipment	33.3% Straight Line
Property & Fitout Costs	4% Straight Line
Fixtures & Fittings	10% Straight Line
LIMS Capital Project	33.3% Straight Line

c) Depreciation is charged in the year of acquisition but not in the year of disposal.

d) Fixed Assets are capitalised once they exceed €650 (GBP423).

### 1.4 VALUE ADDED TAX

The Food Safety Promotion Board is not in a position to reclaim VAT and VAT is included as expenditure or in the capital value of Fixed Assets.

### **1.5 PENSIONS**

The Food Safety Promotion Board has adopted FRS17 in relation to accounting for pensions in 2009.

The North/South Pension Scheme was established by the North/South Implementation Bodies and Tourism Ireland Limited with effect from 29 April 2005. It is a defined benefit pension scheme which is funded annually on a pay as you go basis from monies provided by the UK and Irish Exchequers. The scheme is administered by an external administrator. Funding from the Irish Exchequer is provided by the Department of Finance to the Body which then funds the administrator. The Northern Ireland share of the benefits paid during the year is directly funded to the administrator by the UK Exchequer.

Financial Reporting Standard (FRS) 17 covers retirement benefits. The liability at 31 December 2009 has been included in the financial statements and a disclosure note has been included (Note 18) detailing the actuarial review calculations, which were carried out by PriceWaterhouseCoopers. This includes the results of the calculations of the pension liabilities and costs of employees (and ex-employees) of the Food Safety Promotion Board for the purposes of the accounts for the year ended 31 December 2009 and comparative figures for 2008.

Pension costs reflect pension benefits earned by employees in the period. An amount corresponding to the pension charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge pension payments. Pension liabilities represent the present value of future pension payments earned by staff to date.

FRS 17 was applied in conjunction with the payment of ASLCs during 2009 and the comparative year 2008, and hence the Body has accounted for the ASLC payment for the period January-March 2009, in addition to the FRS17 pension cost, in accordance with guidance agreed by the Dept of Finance in Ireland, Dept of Finance and Personnel in N. Ireland, and the Comptrollers and Auditors General in both jurisdictions.

### **1.6 RESEARCH PROGRAMME EXPENDITURE**

Research Contract costs included in the Income and Expenditure Account are based on expenditure due and payable in the year on foot of approved research contracts.

### **1.7 CAPITAL GRANT RESERVE**

The Capital Grant Reserve Account represents the unamortised value of income used for capital purposes.

## 1.8 REPORTING CURRENCY

The transactions and balances of the Board are reported in both Euro and Sterling.

*The working currency of the Board is Euro and transactions are recorded in that currency. Transactions in other currencies are recorded in euro at the exchange rate ruling at the date of the transactions. Monetary assets and liabilities denominated in other currencies are translated into Euro at the rates of exchange prevailing at balance sheet date (closing rate). Realised gains and losses are taken to the Income and Expenditure Account.*

At year-end the financial statements are translated into Sterling. The Income and Expenditure Account is translated using the average exchange rate for the year while the Balance Sheet is translated using the closing exchange rate. Currency adjustments arising from this translation of the financial statements are reflected in Net Cash Flow from Operating Activities (Note 10), Capital Grant Reserve (Note 9(a)), Capital Grant Account (Note 9(b)) and General Reserve (Note 13).

## 2. A) GRANTS FROM THE DEPARTMENTS

### FINANCIAL PERIOD 1ST JANUARY, 2009 TO 31ST DECEMBER, 2009

		DOHC	DOHC	DHSSPS	DHSSPS	TOTAL	TOTAL
	NOTE	€	GBP	€	GBP	€	GBP
Revenue Grant		6,227,009	5,547,643	2,346,223	2,090,250	8,573,232	7,637,893
Capital Account	9(b)	72,991	65,028	27,501	24,501	100,492	89,529
		6,300,000	5,612,671	2,373,724	2,114,751	8,673,724	7,727,422

### FINANCIAL PERIOD 1ST JANUARY, 2008 TO 31ST DECEMBER, 2008

		DOHC	DOHC	DHSSPS	DHSSPS	TOTAL	TOTAL
	NOTE	€	GBP	€	GBP	€	GBP
Revenue Grant		6,924,349	5,513,167	2,370,946	1,887,747	9,295,295	7,400,914
Capital Account	9(b)	211,307	168,243	69,426	55,277	280,733	223,520
		7,135,656	5,681,410	2,440,372	1,943,024	9,576,028	7,624,434

The Food Safety Promotion Board receives grants from the Department of Health and Children (DOHC) and the Department of Health, Social Services and Public Safety (DHSSPS). The respective contributions are DOHC 73% (2008 75%), and DHSSPS 27% (2008 25%). The 2009 revenue grant includes notional income from DHSSPS of €24,265 (GBP21,618) in respect of Northern Ireland contributions to pension costs (ASLCs) (Note 1.5)

**B) OTHER INCOME**

	2009	2008	2009	2008
	€	€	GBP	GBP
Bank Interest	5,728	1,494	5,103	1,190
Pensions – Department of Finance and Personnel	1,208	12,069	1,076	9,609
Net Deferred funding for Pensions	346,000	280,000	308,251	222,936
	352,936	293,563	314,430	233,735

**3. STAFF COSTS****A) THE AVERAGE WEEKLY NUMBER OF STAFF (FULL TIME EQUIVALENT) WAS:**

	2009	2008
<b>DIRECTORATES</b>		
Senior Management	5	5
Corporate Operations	14	15
Food Science	4	4
Human Health & Nutrition	2	2
Marketing & Communications	8	6
Total	33	32

**B) THE COSTS INCURRED IN RESPECT OF THESE STAFF WERE:**

	2009	2008	2009	2008
	€	€	GBP	GBP
Salary Costs	1,658,304	1,584,374	1,477,383	1,261,479
Employer PRSI	130,297	140,355	116,082	111,751
Seconded/Agency Staff	184,366	320,202	164,252	254,945
<b>PENSION COSTS:</b>				
Seconded Staff	0	11,848	0	9,433
Current Year ALSCs	24,265	95,927	21,618	76,377
Current Pension Service Costs	372,666	344,541	332,007	274,323
	2,369,898	2,497,247	2,111,342	1,988,308

€90,968 of Pension Levy has been deducted and paid over to the Department of Health and Children.

**C) THE NUMBER OF EMPLOYEES AT THE END OF THE YEAR WHOSE EMOLUMENTS (INCLUDING PENSION CONTRIBUTIONS) FELL WITHIN THE FOLLOWING BANDS (THIS REPRESENTS THE ANNUAL EMOLUMENTS) ARE:**

	2009	2008
€40,001 - 50,000	4	5
€50,001 - 60,000	4	2
€60,001 - 70,000	3	5
€70,001 - 80,000	4	3
€80,001 - 90,000	0	3
€90,001 - 100,000	2	0
€100,001 - 110,000	0	0
€110,001 - 120,000	1	0
€120,001 - 130,000	1	1

**D) THE FOLLOWING INFORMATION IS PROVIDED IN RESPECT OF THE SENIOR MANAGEMENT TEAM:**

	Emoluments	Emoluments	Real Increase in Pension Earned	Real Increase in Pension Earned	Value of Accrued Pension at year end	Value of Accrued Pension at year end	Age (years)
	€'000	GBP'000	€'000	GBP'000	€'000	GBP	
Mr M Higgins (CEO)	128	114	2	2	60	53	54

Mr Ray Dolan (Director, Corporate Operations), Dr. Gary Kearney (Director, Food science), Dr. Clíodhna Foley-Nolan (Director, Human Health and Nutrition) and Ms Fiona Gilligan (Director, Marketing and Communications) withheld consent to disclose the above information.

**E) THE FOLLOWING INFORMATION IS PROVIDED IN RESPECT OF THE ADVISORY BOARD MEMBERS:**

	Emoluments €'000	Emoluments GBP'000
John Dardis	10-15	5-10
Campbell Tweedie	5-10	5-10
Ken Baird	5-10	5-10
Lynn Ni Bhaoigheallain	5-10	5-10
Joe Byrne	5-10	5-10
Brian Cunningham	5-10	5-10
Aoife Healy	5-10	5-10
Susan Heraghty	5-10	5-10
Neven Maguire	5-10	5-10
Seamus Sheridan	5-10	5-10
Con Traas	5-10	5-10
Jane Wells	5-10	5-10

No Benefits in Kind were provided to Senior Management or Advisory Board Members.

**4. OTHER OPERATING COSTS**

	2009	2008	2009	2008
	€	€	GBP	GBP
Rent & Electricity	609,724	624,428	543,203	497,169
Consultancy Fees	20,403	73,053	18,177	58,165
Printing, Reports & Literature	136,320	266,822	121,448	212,444
Travel & Subsistence	208,359	258,517	185,627	205,831
Computer Support	150,436	225,713	134,023	179,713
Telephone	80,336	95,002	71,571	75,641
Postage & Stationery	44,111	46,504	39,299	37,026
Meeting Costs	13,409	15,978	11,946	12,722
Office Expenses	51,799	144,082	46,148	114,718
Recruitment Expenses	23,259	62,894	20,721	50,076
Equality & Disability Schemes	0	3,643	0	2,900
Conference	0	62,261	0	49,572
Training	56,204	56,766	50,072	45,197
Insurance	28,890	29,824	25,738	23,746
Subscriptions	37,143	22,314	33,091	17,766
Auditors' Remuneration	19,270	20,500	17,168	16,322
Legal & Professional Fees	38,642	147,611	34,426	117,528
Courses Delivered	210,354	159,594	187,404	127,069
Cleaning & Catering	39,332	41,974	35,041	33,420
Maintenance & Repairs	79,078	63,407	70,451	50,485
Bank Charges	1,397	1,633	1,245	1,300
Fellowships	308,277	166,433	274,644	132,514
Community Food Initiative	164,499	42,779	146,552	34,061
Loss - Disposal of Fixed Asset	1,153	0	1,027	0
	2,322,395	2,631,732	2,069,022	2,095,385

## 5. RESEARCH PROGRAMME EXPENDITURE

	2009	2008	2009	2008
	€	€	GBP	GBP
Chemistry & Toxicology	54,815	150,873	48,834	120,125
Food Science	6,876	206,425	6,126	164,356
Human Health & Nutrition	188,151	481,517	167,624	383,384
Microbiology & Surveillance	218,056	218,351	194,266	173,851
	467,898	1,057,166	416,850	841,716

## 6. FIXED ASSETS

	Office Equipment	Property & Fitout Cost	Fixtures & Fittings	Computer Equipment & Software	LIMS Capital Project	Total
COST OR VALUATION	€	€	€	€	€	€
At 1st January 2009	434,129	1,824,751	206,380	1,107,814	429,321	4,002,395
Additions	0	0	0	100,492	0	100,492
Disposals	21,566	0	0	564,282	0	585,848
At 31st December 2009	412,563	1,824,751	206,380	644,024	429,321	3,517,039
<b>DEPRECIATION</b>						
At 1st January 2009	430,821	533,698	140,239	1,025,011	212,739	2,342,508
Provision for the year	906	71,270	20,638	89,312	143,108	325,234
Disposals	20,414	0	0	564,282	0	584,696
At 31st December 2009	411,313	604,968	160,877	550,041	355,847	2,083,046
<b>NBV AT 31ST DECEMBER 2009</b>	1,250	1,219,783	45,503	93,983	73,474	1,433,993
<b>NBV AT 31ST DECEMBER 2008</b>	3,308	1,291,053	66,141	82,803	216,582	1,659,887
	<b>GBP</b>	<b>GBP</b>	<b>GBP</b>	<b>GBP</b>	<b>GBP</b>	<b>GBP</b>
<b>NBV AT 31ST DECEMBER 2009</b>	1,110	1,083,289	40,411	83,467	65,252	1,273,529
<b>NBV AT 31ST DECEMBER 2008</b>	3,151	1,229,728	62,999	78,870	206,294	1,581,042

**7. CURRENT ASSETS**

	2009	2008	2009	2008
	€	€	GBP	GBP
Debtors	54,168	185,815	48,107	176,989
Prepayments & Accrued Income	165,239	160,946	146,749	153,302
Cash at bank and in hand	283,614	232,158	251,878	221,130
	503,021	578,919	446,734	551,421

**8. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)**

	2009	2008	2009	2008
	€	€	GBP	GBP
Creditors & Accruals	398,011	616,058	353,474	586,795
	398,011	616,058	353,474	586,795

**9. A) CAPITAL GRANT RESERVE**

	2009	2008	2009	2008
	€	€	GBP	GBP
Opening Balance	1,659,887	1,671,457	1,581,042	1,225,763
Capital Additions	100,492	315,338	89,528	251,072
Less amount released to I&E A/C	(326,387)	(326,908)	(290,778)	(260,824)
Disposals – Cost	(585,848)	(125,133)	(521,932)	(99,631)
Disposals – Depreciation	584,696	125,133	520,906	99,631
Disposals – Loss	1,153	0	1,027	0
Currency Translation Adjustment			(106,264)	365,031
Closing Balance	1,433,993	1,659,887	1,273,529	1,581,042

**B) CAPITAL GRANT ACCOUNT**

	2009	2008	2009	2008
	€	€	GBP	GBP
Opening Balance	0	34,605	0	25,378
Capital Funding Receivable	100,492	280,733	89,528	223,520
Capital Grant Reserve	(100,492)	(315,338)	(89,528)	(251,072)
Currency Translation Adjustment				2,174
Closing Balance	0	0	0	0

The currency translation adjustment reflects the amount of the movement in the value of fixed assets/funding balance which is attributable to the change in exchange rates over the year.

**10. NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES**

	2009	2008	2009	2008
	€	€	GBP	GBP
Surplus/(Deficit) for the period	142,149	540,499	126,641	430,345
Transfer from Capital Grant Reserve	326,387	292,303	290,778	232,732
Depreciation Charges	(325,234)	(326,908)	(289,751)	(260,284)
Capital Disposal Loss	(1,153)	0	(1,027)	0
(Increase)/Decrease in Debtors	127,354	(203,497)	135,435	(225,228)
Increase/(Decrease) in Creditors	(218,047)	(341,350)	(233,321)	(115,320)
Currency Translation Adjustment			1,993	(39,934)
	51,456	(38,953)	30,748	22,311

The currency translation adjustment reflects the amount of the movement in the value of current assets and liabilities which is attributable to the change in exchange rates over the year.

**11. ANALYSIS OF THE BALANCES OF CASH AS SHOWN IN THE BALANCE SHEET**

	AT 01.01.09	CASHFLOW	AT 31.12.09
	€	€	€
Euro Account	221,402	(59,832)	161,570
Sterling Account	5,550	89,861	95,411
Deposit Account	8,779	22,719	31,498
Petty Cash	267	98	365
Credit Cards	(3,840)	(1,390)	(5,230)
<b>Total</b>	<b>232,158</b>	<b>51,456</b>	<b>283,614</b>

**12. FOOD PROMOTION ACTIVITIES**

	2009	2008	2009	2008
	€	€	GBP	GBP
Media Costs	2,346,961	1,991,905	2,090,908	1,585,955
Marketing Costs	637,825	318,445	568,238	253,546
Events	174,922	106,797	155,838	85,032
Publications	192,037	106,462	171,086	84,765
Project & Conference Sponsorship	67,056	128,882	59,740	102,616
Educational Development	60,536	68,072	53,931	54,199
Helpline Activities	41,456	31,955	36,933	25,442
	<b>3,520,793</b>	<b>2,752,518</b>	<b>3,136,674</b>	<b>2,191,555</b>

**13. GENERAL RESERVE**

	2009	2008	2009	2008
	€	€	GBP	GBP
Opening Balance	(37,139)	(577,638)	(35,374)	(423,611)
Surplus/(Deficit)	142,149	540,499	126,641	430,345
Currency Translation Adjustment			1,993	(42,108)
<b>Closing Balance</b>	<b>105,010</b>	<b>(37,139)</b>	<b>93,260</b>	<b>(35,374)</b>

#### 14. RELATED PARTY TRANSACTIONS

The Food Safety Promotion Board is a cross border implementation body sponsored by DOHC and DHSSPS which are regarded as related parties. During the year, The Food Safety Promotion Board was principally funded by these departments and had various transactions with them.

#### 15. FUTURE CAPITAL EXPENDITURE

The Food Safety Promotion Board has no additional capital expenditure, which should be disclosed in the Financial Statements at 31 December 2009.

#### 16. INFECTIOUS INTESTINAL DISEASE RESEARCH CONTRACT

A thirty-month commissioned contract to study the burden of Infectious Intestinal Disease on the Island of Ireland population in November, 2007 was terminated by the Food Safety Promotion Board on 9th January, 2009. Accordingly, €967,156 (GBP 869,231) was refunded to the Board in April, 2009 and subsequently returned to our sponsor departments in the agreed funding ratio. The refund was in relation to 2007 originating transactions and has a nil affect on the balance sheet, and is noted but not adjusted in the accounts.

#### 17. OPERATING LEASES

The Board has annual commitments of €483,228 in respect of operating leases on properties where the lease terms expire as follows:

	2009	2008
	€	€
Within 1 Year	-	-
Between 2 and 5 Years	-	-
More than 5 Years	483,228	483,228
	483,228	483,228

## 18. PENSIONS

The valuation used for FRS17 disclosures has been based on a full actuarial valuation as at 31 December 2009 by an independent actuary. Principal assumptions used to calculate the scheme liabilities as at 31 December 2009 under FRS 17 are:

### A) ECONOMIC ASSUMPTIONS

#### Assumed annual rate

#### Discount rate

Northern Ireland: 5.70% - the rounded average annual yield on over 15 year AA rate corporate bonds.

Republic of Ireland: 5.10% - the rounded average yield on over 10 year AA rated Eurozone corporate bonds as recorded by iBoxx adjusted for the duration of the scheme's liabilities.

#### Increase in Retail Prices Index

Northern Ireland: 3.70% - the difference between yields on fixed coupon gilts and index-linked gilts.

Republic of Ireland: 2.5% - based on ECB inflation target plus an adjustment for the excess of Irish over Euroland CPI.

Increase in pensionable salary: 4.00% - fixed assumption

#### Increase in pensions in payment

Northern Ireland: 3.70% - increase in line with RPI

Republic of Ireland: 4.00% - in line with salary increases  
2.50% - in line with CPI

#### Increase in pension in deferment

Northern Ireland: 3.70% - increase in line with RPI

Republic of Ireland: 2.50% - increase in line with CPI

**B) DEMOGRAPHIC ASSUMPTIONS**

**Assumption**

**Mortality**

SAPS tables based on each individual's year of Birth with an allowance for future improvements in longevity in line with the medium cohort with a 1% pa underpin.

**Withdrawals from active service**

None

**Early retirements**

None

**Transfers Out**

None

**Marital statistics**

80% of pensioners are assumed to be currently married and 80% of non-pensioners are assumed to be married at retirement or earlier death. Wives are assumed to be 3 years younger than their husbands.

The valuation used for FRS17 disclosures has been based on a full actuarial valuation as at 31 December 2009 by a qualified independent actuary to take account of the requirements of FRS17 in order to assess the scheme liabilities at 31 December 2009. The principal actuarial assumptions used to calculate scheme liabilities under FRS 17 are:

### C) PRINCIPAL ACTUARIAL ASSUMPTIONS USED FOR THE CALCULATIONS

	31 DEC 2009	31 DEC 2008	31 DEC 2007
<b>Discount Rate</b>			
Northern Ireland	5.70%	6.40%	5.80%
Republic Of Ireland	5.10%	6.40%	5.70%
<b>Rate of increase in Retail Prices Index</b>			
Northern Ireland	3.70%	2.90%	3.30%
Republic of Ireland	2.50%	2.50%	2.50%
Rate of increase in salaries	4.00%	4.00%	4.00%
<b>Average rate if increase in pensions</b>			
Northern Ireland	3.70%	2.90%	3.30%
Republic of Ireland			
In line with salary increases	4.00%	4.00%	4.00%
In line with CPI	2.50%	2.50%	2.50%
<b>Average expected future life at age 65 for</b>			
Male currently aged 65	21.2	21.2	21.2
Female currently aged 65	23.8	23.8	23.8
Male currently aged 45	23.1	23.1	23.1
Female currently aged 45	25.7	25.7	25.7

**D) MOVEMENT IN NET PENSION LIABILITY DURING THE FINANCIAL YEAR**

	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
	€	€	GBP	GBP
Liability of the scheme at 1st January	2,845	1,982	2,710	1,453
Service cost	185	200	165	159
Past service cost	0	0	0	0
Members contributions	42	53	37	42
Interest on scheme liabilities	188	145	167	115
Loss/(gain) on change of assumptions	1,226	(522)	1,092	(416)
Experience losses/(gains)	140	99	125	79
Net transfers in/(out) of the scheme	0	953	0	759
Benefits paid	(27)	(65)	(24)	(52)
Exchange differences – GBP comparisons	0	0	(188)	571
<b>Liabilities of the scheme at 31 December</b>	<b>4,599</b>	<b>2,845</b>	<b>4,084</b>	<b>2,710</b>

**E) INCOME AND EXPENDITURE ACCOUNT ANALYSIS FOR THE FINANCIAL YEAR**

Analysis of the net deferred funding for pension is as follows:

	2009	2008	2009	2008
	€ '000	€ '000	GBP '000	GBP '000
Current service cost	185	200	165	159
Interest on Scheme liabilities	188	145	167	115
Benefits paid during the year	(27)	(65)	(24)	(52)
Rounding difference -€'000/ GBP'000 comparisons	0	0	0	1
	346	280	308	223

Analysis of the current pension service costs is as follows:

	2009	2008	2009	2008
	€ '000	€ '000	GBP '000	GBP '000
Current service cost	185	200	165	159
Interest on Scheme liabilities	188	145	167	115
	373	345	332	274

**F) CUMULATIVE ACTUARIAL LOSS IN THE STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES**

The cumulative actuarial loss recognised in the STRGL as at 31 December 2009 was:

	€ '000	GBP '000
2008 Actuarial gain on pension liabilities	423	337
Actuarial loss on pension liabilities in 2009	(1,366)	(1,217)
Cumulative actuarial loss on pension liabilities	(943)	(880)

**G) DEFERRED PENSION FUNDING**

In accordance with accounting practice for non-commercial State sponsored bodies in the Republic of Ireland, the Food Safety Promotion Board recognises an asset representing resources to be made available by the UK and Irish Exchequers for the unfunded deferred liability for pensions on the basis of a number of past events. These events include the statutory backing for the superannuation schemes, and the policy and practice in relation to funding public service pensions in both jurisdictions including the annual estimates process. While there is no formal agreement and therefore no guarantee regarding these specific amounts with the funding bodies, The Food Safety Promotion Board has no evidence that this funding policy will not continue to meet this amount in accordance with current practice. This treatment is inconsistent with accounting practice for UK Non-Departmental Bodies, where, due to absence of a formal guarantee, a funding liability is not recognised until the commitment falls due.

The deferred funding asset for pensions as at 31 December 2009 amounted to €4.599m (2008: €2.845m).

	2009	2008	2009	2008
	€ '000	€ '000	GBP '000	GBP '000
Opening Balance	2,845	1,982	2,710	1,453
(Decrease)/Increase in Deferred Pension Funding	1,754	863	1,374	1,257
Closing Balance	4,599	2,845	4,084	2,710

**H) AMOUNTS FOR THE CURRENT AND PREVIOUS TWO PERIODS**

	2009	2008	2007
	€ '000	€ '000	€ '000
Scheme's unfunded liabilities	4,599	2,845	1,982
Surplus/(deficit)	(4,599)	(2,845)	(1,982)
Experience adjustment on liabilities Including exchange rate effect gain/(loss)	(140)	(99)	-

	2009	2008	2007
	GBP'000	GBP'000	GBP'000
Scheme's unfunded liabilities	4,084	2,710	1,453
Surplus/(deficit)	(4,084)	(2,710)	(1,453)
Experience adjustment on liabilities Including exchange rate effect gain/(loss)	(125)	(79)	-

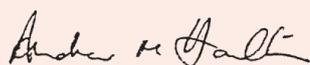
# ACCOUNTS DIRECTION

## FOOD SAFETY PROMOTION BOARD

Accounts direction given by the Northern Department of Health, Social Services and Public Safety and The Southern Department of Health and Children, with the approval of the Finance departments North and South. In accordance with the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and The Southern British-Irish Agreement Act 1999.

The annual accounts shall give a true and fair view of the income and expenditure and cash flows for the financial year, and the state of affairs as at the year end: Subject to this requirement, the Body shall prepare accounts for the financial period 2 December 1999 to 31 December 2000 and subsequent financial years in accordance with

- a. The North/South Implementation Bodies Annual Reports and Accounts Guidance;
- b. other guidance which Finance Departments may issue from time to time in respect of accounts which are required to give a true and fair view;
- c. any other specific disclosures required by sponsoring Departments;  
except where agreed otherwise with Finance Departments, in which case the exception shall be described in the notes to the accounts.



**ANDREW M HAMILTON**

Signed by the authority of the Department of Health,  
Social Services and Public Safety

18 June 09



**TOM MOONEY**

Department of Health and Children

13 June 09





**safefood**  
**FOOD SAFETY  
PROMOTION  
BOARD**

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