



Annual Report



Contributing to public health and wellbeing by promoting food safety and healthy eating on the island of Ireland.

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CEO statement

While the easing of the Covid-19 pandemic restrictions has led to work and life returning to a more normal routine, it's clear that we are still living in challenging and uncertain times.



The ongoing conflict in Europe has added to a growing cost of living crisis. The effects of this has been reflected in many areas, not least in higher food prices which puts households under increased pressure to both make ends meet and eat safely and healthily. I'm glad to say that the numerous public awareness campaigns, programmes and initiatives that **safefood** leads and manages across the island of Ireland are necessary to ensuring that assistance and guidance continue to be delivered across society and to the most disadvantaged and vulnerable.

For **safefood**, it's important that we see the big picture in terms of how our work is informed by the very latest research and evidence base in food safety and nutrition. We also develop, nurture and sustain key stakeholder working partnerships in both Ireland and Northern Ireland. Lastly, we translate all that into communicating with the public and other stakeholders across the food supply chain through our integrated marketing campaigns, training and information services.

I would like to take this opportunity to give you a brief overview of just some of **safefood's** key achievements and significant work undertaken in 2022 and which are featured in greater detail in other sections of this report.

Our commissioned research builds upon the scientific evidence base and informs our communications by providing findings that are clear, independent, and relevant. We published 11 research reports this year covering topics in both food safety and nutrition. Some of these topics included food portion control; food supplements; prepared convenience foods; plant-based dairy alternatives; antimicrobial use in animal health; and the economic cost of food hypersensitivity. I commend the work of those academics and researchers we've worked with across the island for their commitment to high-quality scientific research that really makes a difference.

The work of our excellent Knowledge Network continues to encourage collaboration, knowledge-sharing and understanding between professionals with an interest in, or responsibility for food safety. The Network hosted 53 different events this year which included seminars, dedicated training workshops and webinars. We also welcomed more than 100 new members to the network, and we look forward to their ongoing participation.

This year also marked the first full year of our online food safety training resource, '**safefood**forbusiness.com'. This site offers free food safety training to the numerous small food businesses that are at the heart of our communities and a valued part of the island's food supply chain. With more than 5,100 individual users of the resource to date, it is going from strength to strength and will be a great help in enabling small food businesses to upskill in food safety as demand returns following the ending of pandemic restrictions.

Our work in food hypersensitivity has never been more important or relevant with the introduction this year of the new 'Natasha's Law' in Northern Ireland. Through our partnership with Antrim & Newtownabbey Borough Council and the Food Standards Agency in Northern Ireland, we've developed a series of training videos and webpages to help food businesses who produce pre-packaged products for direct sale comply with food labelling legislation. It is important to point out that these resources will directly benefit members of the public living with a food hypersensitivity and drive greater awareness of food allergen management and control.



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Right across our communities **safefood** continues to deliver lifelong change through our funding and nurturing of the Community Food Initiative programme (CFI). Since our first CFI programme in 2010, we have helped more than 40,000 people in local communities across the island by offering practical help and advice to improve food skills and influence healthier food choices. These transferable life skills can both help an entire community and impact positively on health and nutrition. Our partnership with 12 Healthy Living Centres across Northern Ireland enabled them deliver community support programmes to help reshape food shopping habits and positively influence eating habits.

With a worrying cost of living crisis, food poverty is impacting more people than ever before. Our all-island Food Poverty Network continues to ensure that the issue of food poverty is foremost in mind for policy makers so that the voices of those facing such challenges and indeed food insecurity continue to be heard. In tandem with this community work, the activities of our all-island Obesity Action Forum provide a platform for partnership between those working in research, advocacy, and implementation. Two bi-annual events welcomed more than 250 delegates this year and we were delighted to have Professor Sir Michael McBride, Chief Medical Officer for Northern Ireland, open our June event. This support is vital to meet the challenges of obesity and obesity stigma in society.

Our continuing and fruitful partnership with the Irish Football Association helps deliver and expand our 'On the Ball' programme to educate children on the importance of healthy eating and active lifestyles. More than 3,000 children across Northern Ireland took part this year in after-school programmes in 48 primary schools and the future of this initiative is very positive.

As regards our public-facing health campaigns, this year saw the conclusion of our five-year START campaign which was developed with multiple health-sector partners to inspire and support parents to start and persist with healthy lifestyle habits; recall of the campaign's TV advertising during 2022 reached 71%, a significant 20% increase compared to when the campaign first aired back in 2018. This demonstrates the value and impact of a progressive and sustained behaviour change campaign that reflects the real lives of parents.

Our ongoing 'Trust the Meat Thermometer' food safety campaign aired during key times of summer BBQ and Christmas and also delivered strong results; reported ownership of meat thermometers increased by 9% and among those who saw our campaign, almost four in ten (38%) intend to buy a meat thermometer in the future.

Our commitment to building our social and digital media audience continues apace – we had just under 3 million page visits to our website this year and more than 115,000 followers on our social media channels. Engaging the public with evidence-based science communications has never been more important to ensure people get food safety and nutrition advice that is easily accessible but also accurate, informed, and that can be trusted.

This year's report demonstrates the breadth of work undertaken by **safefood**, and as a North/South body, we are in a unique position to foster and promote greater cooperation and partnership across the island. Whether in academia or science, laboratory or food business, community, policy, or public facing, **safefood** continues to play a proactive role in building long-term sustainable working relationships with the myriad of organisations that brings real benefits for our citizens. I am very grateful to the many individuals, agencies and organisations across the island who worked with **safefood** this year. I think such a sensible joined-up-approach encourages the best use of resources to obtain optimum value to enhance public health.

I would also like to express my thanks to our Advisory Board and Advisory Committee members for their continued passion and dedication in helping us tackle ongoing and emerging issues in food safety and nutrition. Finally, I would like to extend my sincere thanks and gratitude to all my colleagues in **safefood** not just for their work but also for their team spirit and collegiality. They reflect the values of our organisation and display an enduring commitment to helping our citizens. We look confidently towards the opportunities that await us.



About safefood

safefood is an all-island body, set up under the British–Irish Agreement Act 1999.

Our role is to promote awareness and knowledge of food safety and nutrition on the island of Ireland. To do this we:

- Provide healthy eating and food safety advice to the public.
- Carry out research into food safety and nutrition.
- Promote scientific co-operation and links between laboratories.
- Provide independent assessment of the food supply.
- Carry out surveillance of diet-related disease.

How we work

The public

People are at the heart of our communications activities. We keep in touch with public concerns about food by conducting regular market research. Our advice on food safety and the importance of healthy eating is based on solid scientific data, supported by our food safety and nutrition teams. To communicate our messages, we use traditional and new media outlets, events, sponsorship, advertising, direct marketing and public relations.

See page **11** for more on our campaigns.

Research

Effective food safety policies and advice depend on an up-to-date evidence base that supplies robust, accurate and high-quality scientific data and information. **safefood** commissions research to address gaps in scientific knowledge and to address emerging issues. The value of such outputs is readily evident in the wide variety of public awareness and other campaigns and programmes. Our research office and activities are supported by an Advisory Committee, which brings together food safety and other experts from across the food chain.

See page **18** for more on our research and publications.

Food safety

Our focus is to give people the information they need to handle food safely in their homes. We also support those who produce food and others along the food supply chain. It is important that our strong evidence-base guides our communications and that **safefood** uses the best scientific information available to produce clear, realistic, appropriate and independent public information and advice for the food industry. As well as addressing concerns identified in our consumer research, we conduct proactive horizon-scanning to identify emerging issues in food safety and prioritise relevant knowledge-gaps in our research programme.

Our unique North/South mandate has helped us to promote scientific cooperation between food safety professionals throughout the island of Ireland from academia, industry, the public sector (including laboratories), as well as other stakeholders to strengthen the integrity of the food chain. Programmes such as the **safefood** Knowledge Network play a key part in this by helping professionals to connect and share expertise. Through partnerships and synergies, we aim to enhance confidence in the food chain across the island. See page **22** for more on our Knowledge network and food safety programmes.

Nutrition

Obesity is one of the greatest public health issues on the island of Ireland. Addressing it, and other issues such as food poverty, requires a multi-sectoral, inter-disciplinary approach. There are three strands to our nutritional work:

Working with stakeholders throughout the island of Ireland.

Communicating to raise awareness and change behaviour.

Building the evidence base.

See pages **26 and 28** for more on our nutrition programmes.

Partnership working

Working in partnership is at the heart of **safefood**'s role as a North/South body. Whether in our communication campaigns, scientific research or professional networks, our partnership approach brings many positive connections and long-lasting sustainable relationships on the island of Ireland. See page **29** for **safefood**'s partnership work.

115,984
Followers to our
social media
channels

Nutritional standards for
health and social care
launched in 5 trusts in
Northern Ireland

11
Research
projects
published

13
Community
Projects
funded

3 Research
projects
completed

44
events

safefood in 2022

19
press
releases
issued

3,000
children from 48
primary schools took
part in the 'On the Ball'
programme

Just under
3million
page visits to
safefood.net

6 Food
Allergen
Videos

3,720
new social
media followers

2
Curious
Consumer
Podcasts

3,147
sat safefood
for life exam



12
Healthy Living
Alliance centres deliver
the Transform your
Trolley programme

Our campaigns

Our key messages of food safety, food hygiene and nutrition are communicated to the public using a combination of advertising, public relations, direct marketing, digital and social media, events, publications, sponsorship and the safefood website.

START childhood obesity campaign

2022 was the final year of a five-year public health campaign titled 'START'. The START campaign is one of the actions from the Healthy Weight for Ireland 2016 –2025 strategy and continues the work outlined in Fitter Futures for All 2012 –2022 (Northern Ireland).

Overview of the campaign.

Vision: Aspire to be a society-wide movement that will inspire and support parents to start building and persisting with healthy lifestyle habits.

Mission: Help families take that first step and then to continue with ongoing steps towards a healthier lifestyle for their children.

Encourage: parents to start with one daily win and encourage them to persist no matter how often life intervenes to derail them.

Audience: Parents and carers of children aged between 6 months and 12 years of age with a lean towards those families from more disadvantaged backgrounds.

Our aim: To inspire, empower and support parents to start building and persist with healthy lifestyle habits in the family to prevent excess weight in childhood.

Campaign messages

The choice of seven primary messages reflects the ambition of the campaign. These messages were:

- Minimise intake of foods high in fat, salt and sugar.
- Establish water and milk as routine drinks.
- Advocate appropriate child-sized portions.
- Increase healthier food choices – more fruit, vegetables and salad.
- Increase physical activity levels.
- Limit screen-time.
- Increase sleep time.

Campaign outcomes/feedback*

85% recalled any part of the campaign when prompted.

98% clearly understood the main point of the T.V. Ad.

89% said the ad made them feel confident that they could make small changes to benefit the health of their child/children.

71% recalled the TV ad in 2022, a very significant 20-point increase since the first ad in 2018.

100% of campaign supporters felt that the campaign reflected the challenges of everyday parenting and gave clear direction on where to go for more information.



The TV campaign was down to earth and realistic for many parents. It showed that you didn't need to be perfect all the time but to be mindful of the issues. This reflects the everyday for most people.



It felt very realistic for many parents struggling with keeping lifestyle behaviours on the agenda while living busy lives. I feel this realism would have helped parents connect with the messaging and the suggested simple changes and swaps which were recommended. Many parents would have felt they could achieve the small changes/wins and this would empower them to keep going.



*Public health stakeholder – evaluation campaign by Ipsos B&A.

Trust the meat thermometer – food safety campaign

safefood launched a two-year food safety campaign “Trust the Meat Thermometer” in July 2021. The aim of the campaign was to increase the use of a meat thermometer when cooking and was informed by a **safefood**-funded research project. This research looked at current perceptions and trends in the use of meat thermometers by consumers. It revealed that less than 2% of people used meat thermometers at the time of research.

Summer phase

The activity from May to August 2022 represented the second summer phase of the Meat Thermometer campaign and focused on promoting the use of meat thermometers when cooking on a barbeque. The campaign aired on TV, radio, social and digital channels and was also supported by convenience shops, hardware outlets and butcher shops who stocked campaign promotional leaflets and posters. The reach of the campaign was further extended through a media drop to selected food bloggers of branded campaign materials including a meat thermometer.

The campaign also featured at the Royal Ulster Agricultural Society (RUAS) Balmoral Show to encourage people to cook meat thoroughly to avoid food poisoning. The stand featured a ‘garden party’ design, interactive games, information leaflets, cookery demonstrations, a competition and give-aways to engage visitors and communicate our food safety messages.

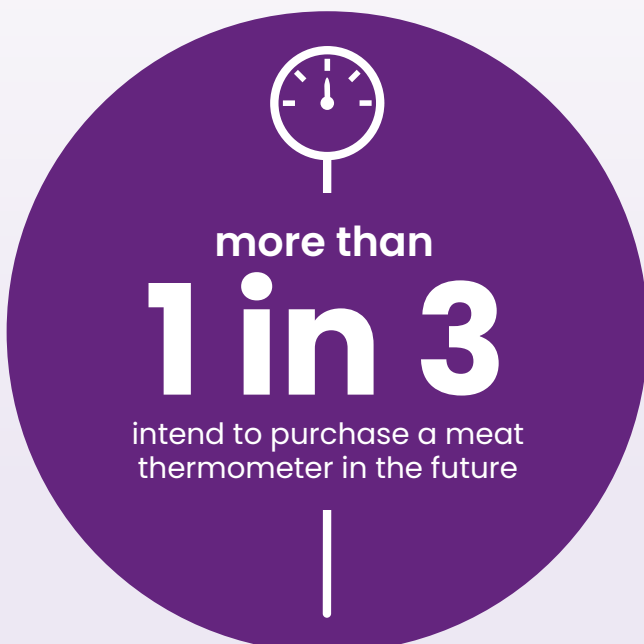


Trust the meat thermometer – Christmas phase

The campaign was back on-air during December and focused on promoting the use of meat thermometers when cooking Christmas turkey.

The campaign advertising aired on TV, radio and social media channels, supported by public relations activities involving local chefs, engagement with food writers and active media relations in the run-up to Christmas. A free Christmas leaflet for the public with turkey cooking advice was distributed through 250 butcher shops on the island of Ireland and more than 50 shops in Ireland.

Post-campaign audience research by Ipsos indicated a significant increase in reported ownership of a meat thermometer, up 9% to 36% against 2021 research. Among those who owned a meat thermometer, 2 in 3 (68%) reported owning it for a year. Of those people who saw the campaign advertising, more than 1 in 3 (38%) intended to purchase a meat thermometer in the future. December’s web activity outperformed that of previous years in several key metrics including page views which increased by approximately 8%.



Inflation busters

safefood worked with Lidl on their Inflation Busters campaign which aimed to feed a family of 4, a healthy diet at the affordable price of **€74** for a week. The campaign provided a good opportunity to get our messages across to people and influence their decisions at the point of purchase. Guidance was offered to Lidl on the correct nutritional advice and options to ensure the meals they suggested were suitably balanced. Lidl directed customers to the recipes section of our website. Advertising including Billboards, TV, in-store and press leaflets featured the line 'Check out Lidl.ie/InflationBusters to see our meal plan created with healthy recipes from the all-island agency, **safefood**'.

Sample weekly menu

MONDAY

Breakfast
Wheat Biscuits

Lunch
Sandwich

Dinner
Chicken in Tomato Sauce

TUESDAY

Breakfast
Scrambled Eggs on Toast

Lunch
Tortilla Wrap with Chicken

Dinner
Tuna Pasta Bake

WEDNESDAY

Breakfast
Wheat Biscuits

Lunch
Pasta

Dinner
Lentil and Vegetable Stew

THURSDAY

Breakfast
Omelette

Lunch
Sandwich

Dinner
Fish and
Homemade Chips

FRIDAY

Breakfast
Wheat Biscuits

Lunch
Sandwich

Dinner
Meatball & Pasta

SATURDAY

Breakfast
Wheat Biscuits

Lunch
Pasta

Dinner
Spanish Omelette

SUNDAY

Breakfast
French Toast

Lunch
Sliced Turkey Wrap

Dinner
Lentil & Beef Burgers
with Homemade Chips

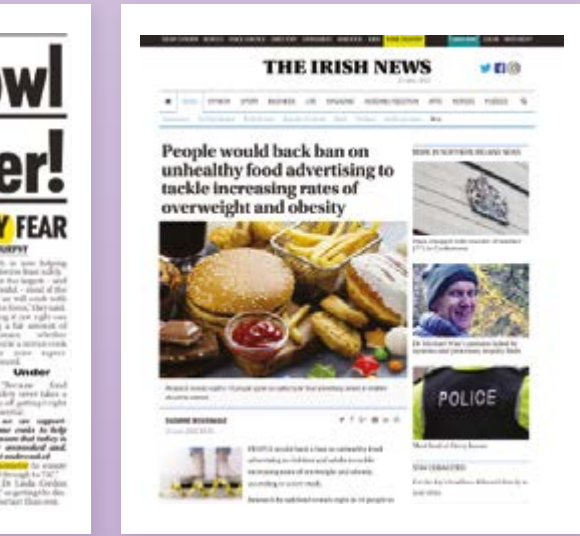
SNACK OPTIONS

Toast with Peanut
Butter

Apple

Carrot Sticks

safood in the news and on digital



Her Family.ie

Irish families spend twice as much money on treats as they do healthy foods

6 Shares

TRINE JENSEN-BLUMKE

Vikes.

I am sure we have all felt the pinch lately when it comes to our grocery bills. We all have to eat, however, it seems most Irish families are actually spending far more on treats and sweets than they are fruit and vegetables, according to new

TRUST THE MEAT THERMOMETERS

The days of fiddling with a roasting tin to spread the word about the importance of checking the internal temp of your BBQ meat before feeding to your family, friends and family.

Remember you do not want an all out case to be BBQ safe, but they're always good to have on!

ADD THIS TO YOUR STORE

MORE INFO

Send message

THE IRISH NEWS

ASSEMBLY/ELECTION NEWS OPINION SPORT BUSINESS LIFE MAGAZINE ARTS NOTICES PUZZLES

Four NI projects awarded funding to transform shopping and healthy eating habits of low-income communities

MORE IN NORTHERN IRELAND NEWS

POLICE

Police in Newry's extra charge team (20) with rope and several writing with a staff

Send message

BANK HOLIDAY FOOD HYGIENE CAMPAIGN

CUTLETTERS

CHAMBER STOVE KEBAB

STEEL DRUMMER CHICKEN

THE IRISH Sun

HEALTHY HABITS Irish families are spending four times as much on junk food as they are on vegetables

News > Irish News

By: **Wendy**

10:32, 30 May 2022 | Updated: 10:32, 30 May 2022

Belfast News Letter

NI safe food study reveals the average annual cost burden for a child with a food allergy is £1,414 and £1,269 for an adult

newsletter.co.uk

The cost of living with a food allergy comes at a price in NI

First ever all-island study reveals the average annual cost burden for a child with a food allergy is £1,414 and £1,269 for an adult

6:13 PM - Jun 29, 2022

1 Reply Copy link to Tweet

Explore what's happening on Twitter

BelfastLive

Irish Football Association and safefood team up to encourage healthy habits for kids

It will aim to teach the importance of healthy eating habits and being active from as early as 5,000 children and 700 parents and carers across Northern Ireland

OUR WORLD: EATING HABITS

Choc to the system for family diets

JUNK SPEND HIGHER THAN FRUIT & VEG

OUR WORLD FACT FILE

Don't fowl up dinner!

TURKEY FOOD SAFETY FEAR

NEARLY half of people planning to enjoy their Christmas dinner in three weeks time fear they risk poisoning their quills as they can't cook the festive fowl properly.

Another nine per cent worry they'll overcook the bird and as per cent fear they'll overcook it, too.

And they are determined to avoid having any leftovers go to waste during the festive period.

Three winter principal chefs people to ask: **Sarah Seale**, **Michelle**, **Marie** and **James**.

OUR WORLD

Our research

safefood's promotion of food safety, nutrition and healthy eating is targeted at the whole food chain and consequently, so is our research. One of **safefood**'s primary functions is to 'bring about general acceptance that responsibility for the provision of **safefood** is shared among producers, processors and distributors at all levels, caterers and the public'. To this effect, **safefood** considers the entire food chain in its outlook on research and ensures that our research programme is linked to and supports our primary functions.

This research is used to build the evidence base for developing communications that are supported by science that are clear, authoritative, relevant, and independent, including **safefood**'s public awareness campaigns. Such scientific work also enhances our understanding of the potential hazards in the production of food and the measures needed to minimise or eliminate these hazards. Working with key stakeholders in research and other institutions, **safefood** has fostered all-island working relationships and enhanced partnerships between research institutions across the island of Ireland.

Research projects overview

The following research projects were completed in late 2022 and are due for publication in 2023.

Fiscal and pricing policies related to food and non-alcoholic drinks: a review of the evidence

This research project identified international evidence of approaches and effectiveness (including failures) of fiscal and pricing policies related to food and non-alcoholic drinks, to improve diet and prevent non-communicable disease. The duration of the project was 15 months- January 2021 to March 2022.

Review of international practice on building 'sustainability' into national healthy eating guidelines and practical implications for policy

This project took a mixed methods approach to identify best practice to building sustainability into healthy eating guidelines. A rapid review added to the scant evidence to enhance the current understanding of best practice to integrating sustainability into national healthy eating food-based dietary guidelines. The duration of the project was 34 months - January 2020 to October 2022.

The following research project commenced in 2022.

Reducing the exposure of children and adolescents to digital marketing of unhealthy foods

This project will implement the World Health Organizations CLICK Framework to develop a deep, holistic view of food/beverage digital food marketing (DFM) and its regulation on the island of Ireland, plus a child rights analysis. The duration of the project shall be 24 months from May 2022 to April 2024.

Publications

11 research reports were published by *safefood* in 2022, covering food safety and healthy eating.



Portion control tools - do they work in practice?

Eating large portions of certain food has been linked with weight gain. There is little awareness of what constitutes an appropriate portion size. **safefood** commissioned this research to test if people would use a 200 ml marked measuring cup in a home setting on the island of Ireland.

Food supplements: Exploring our reasons for taking them

Most people get enough vitamins and minerals from their diet, yet 30% of people on the island of Ireland report taking food supplements. This research examined why people are taking these supplements to help inform guidance to the public.



Preprepared convenience foods and associated food safety risks

The aim of this research was to collect data on the types of ready-made, prepacked “convenience foods” available in retail outlets and businesses across the island of Ireland and to assess the behaviours and understanding of people who consume these foods.

Secondary analysis of dietary survey data of children's diets on the island of Ireland

Significant numbers of children on the Island of Ireland are overweight or obese, and compliance with important dietary goals are not being met. This research provides regional and national evidence for public health messages to support healthy eating among children aged 2-12 years.



Plant-based dairy alternatives: Products available in supermarkets on the island of Ireland, and consumer behaviours and perceptions

This report provides an overview of the different types and nutritional content of plant-based alternatives to milk, cheese and yogurt, available online from a range of supermarkets on the island of Ireland.

The use of antimicrobials in animal health on the island of Ireland: Knowledge, attitudes and behaviours

The project aimed to enhance our understanding of behavioural patterns amongst farmers and veterinarians on the island of Ireland and to recommend interventions to support good practices with respect to animal health.



Public acceptability of policies to address obesity

The aim of this research project is to determine public support for a range of policies, including fiscal (taxes and subsidies) and non-fiscal, and interventions to address obesity on the island of Ireland in a nationally representative sample in Ireland and Northern Ireland to support obesity policy implementation plans in both jurisdictions.



The economic cost of food hypersensitivity

This project examined the burden of having a food hypersensitivity (food allergy, food intolerance and coeliac disease) on individuals and their families, including the annual excess costs associated with these conditions and their impact on health and quality of life.

Evaluation of the Community Food Initiative (CFI) programme 2019–2021

Over three years almost 5,250 families took part in a CFI activity including small projects and community events. The current report highlights the key findings from the evaluation of the programme and makes recommendations for future programmes.



Nutritional standards in health and social care

These updated standards aim to ensure that healthier food choices are available for staff and visitors in Health and Social Care settings, such as in restaurants, coffee shops, vending machines, canteens and hospital shops.

Exploring the world of food

This research aims to understand how families make decisions about meals and snacks that are eaten at home when a multitude of factors are at play. Given that social inequalities in dietary habits and in obesity are significant challenges for public health, the research focuses on families from low-income groups to understand how they navigate the food environment to feed their families.



Our networks

safefood's unique North/South position allows us to promote cooperation and linkages with stakeholders working in the food sector, public health and health promotion to strengthen the integrity of the food chain and improve public health.

safefood has, as part of its legislative remit, an obligation to promote awareness of food safety issues amongst professionals with an interest in, or responsibility for food safety including the food industry.

Knowledge network in 2022

safefood's responsibility for food safety promotion extends across the food chain from producers and processors to retailers and the final consumer. Achieving and maintaining the highest food safety standards is essential not only for public health protection, but also to maintain confidence in the food supply chain and to support the agri-food industry. The Knowledge Network programme was developed to support those working in food safety across the island of Ireland. It provides supports and services for people working in food production, processing, retail and catering, as well as those working to ensure regulatory compliance and to enhance food safety through research and education.

The Network aims to encourage collaboration, knowledge sharing and enhanced understanding between these various groups, through training courses, briefings, workshops, newsletters and the Knowledge Network website, videos and webinars.

The Network was formed in 2016 and ran in its original format until 2019 when an evaluation took place and enhancements were incorporated into the new programme.

The 2019–2022 KN Programme was established in mid-2019, with a new Expert Group of ten people, to include additional areas of expertise such as food service, food Small and Medium Enterprises (SMEs), behavioural science and food hypersensitivity.



Objectives of Knowledge Network in 2022

- To raise awareness and provide opportunities for the sharing and learning of best practice food safety knowledge on the island of Ireland.
- To further develop multi-disciplinary and cross-jurisdictional working relationships between food safety professionals.
- To provide a reliable source of expertise for **safefood** with a view to exploring existing concerns identifying emerging issues in food safety and enhancing the in-house evidence base.
- To promote cooperation, collaboration and synergies between professionals in the food safety arena throughout the island of Ireland.

Achievements of the knowledge network programme 2022

Events



53 Knowledge Network events including seminars, training workshops and webinars.

Membership



134 new members.

Publications



12 editions of the 'Network News' e-zine.

3 editions of The Food Chain Magazine.

5 Future of Food articles uploaded to the Knowledge Network site.

safefood for business

The Knowledge Network recognises that SMEs do not have the same resources or funds available as larger companies yet they provide a valued input to Ireland’s food supply chain. The development of the eLearning resource ‘**safefood** for business’ has expanded **safefood**’s range of services for the SME sector, and offers high quality, practical food safety training to a much larger group. The course is divided into eight modules, some of which are further divided into separate units. As was determined from the commencement of the project, the target audience is extremely time poor. To this end, the module contents were divided into learning units with each unit being individually accessible. Learners must pass a short quiz to complete each topic before moving onto the next unit and learners must complete all the units to complete the module.



All modules include a voiceover, and food safety scenario-based animations are featured throughout. Each unit takes 10–15 minutes to complete.

The modules can be completed individually, to receive a module completion certificate, or the entire course can be completed to receive a course completion certificate.

Access to the course through digital devices such as laptops and smart phones is free and business owners/managers can enrol their staff and monitor their progress.

It is particularly valuable in a market where food businesses are struggling to recruit and train staff, as it means that training can be done at any time and free of charge. It is hoped that this initiative will result in increased competence and confidence in food safety and the food supply chain.



Food microbiology

is the most popular module.

There were **5,178** individual users of the **safefood** for business resource, accounting for **8,110** sessions.

Food hypersensitivity

The demand for supports and services on food allergens and how to control them continues and the webinars and podcasts on the topic of food hypersensitivity have been among the most popular to date. The updated advice booklet for the catering sector, as well as the masterclasses for catering students have provided those working and aiming to work in this sector with practical and up-to-date advice on managing food allergens. Increased awareness of **safefood** and the services offered is another benefit.

To support the introduction of Natasha's Law in Northern Ireland, **safefood** collaborated with Antrim and Newtownabbey Borough Council and the Food Standards Agency in Northern Ireland to produce a series of videos and webpages to inform food businesses producing pre-packed products for direct sale on how to comply with the food labelling legislation.

In 2022 the five food allergen videos were viewed over 17,300 times and there were over 4,200 views of the Natasha's Law web page.

A series of food allergen videos for small food businesses covering topics such as; how to protect yourself as a customer with a food allergy, how a food truck can manage food allergens and how event and catering businesses can manage food allergens are available on **safefood's** YouTube channel.



Community food initiatives

safefood, is proud of our role funding Community Food Initiatives (CFIs) since 2010. By supporting sustainable projects which have a focus on food, we're helping to develop lifelong food skills and influence healthier choices. This local approach can have a lasting impact on the health of children, adults and their wider communities across the island of Ireland. We look forward to the future work of CFIs and the transformative effect they can have.

safefood's Community Food Initiatives programme aims to positively influence the eating habits of families with children in low-income communities by focusing on the skills and knowledge around food and healthy eating, healthier shopping and enhanced cooking skills. All of these are tangible, transferable skills that can benefit an entire community. The CFI model demonstrates how collaborating with communities can influence healthier food choices and learning lifelong skills. Funding of the CFI's has helped over 40,000 people by offering real and practical help in local communities by funding 44 projects.

The Community Food Initiative programme runs in three-year blocks. 2022 was the first year of the 2022-2024 programme.





All-Island food poverty network

Food poverty, defined as the inability to access a nutritionally adequate diet is a significant issue for many people. The Network was established in 2009 to provide a co-ordinated and strategic approach to tackling food poverty on the island of Ireland. It supports the development of consensus on related issues, collaboration, and shared learning. The Network is co-chaired by **safefood** and The Food Standards Agency, Northern Ireland. Eighteen organisations are represented in the Network from Government departments and agencies, academia and NGOs. Members meet on a regular basis to share experiences and knowledge to help address the issue of food poverty on the island of Ireland.

The All-island Food Poverty Network held its annual conference titled 'Hungry for change – the cost-of-living crisis' in September in Belfast which was well attended by approximately 150 delegates.

The conference explored the impact of the cost-of-living crisis on food poverty and the initiatives that are taking place to support those experiencing food poverty. Minister Deirdre Hargey, Minister for Communities in Northern Ireland, opened the event and the event was closed by Minister Joe O'Brien T.D., Minister of State with responsibility for Community Development and Charities in Ireland. Topics discussed were the recent trends in the cost of living, including expenditure across different households and the risk of food poverty in the context of the rising cost of food, the levels of food insecurity in Northern Ireland, the current challenges to the food systems and the experiences and challenges people are facing, particularly in relation to food affordability.

All-Island obesity action forum

The All-island Obesity Action Forum has been running for 14 years to support the implementation of obesity policies on the island of Ireland. It consists of stakeholders from over 31 different organisations. The forum provides an ideal platform for partnership and cohesive working by promoting networking, collaboration and exchange of best practice.

The forum hosts two workshops per year and publishes a monthly e-bulletin to keep subscribers up to date on research, events and topical news in the national press.

The forum hosted its inaugural hybrid event in June titled 'Taking action on obesity across society', the event was attended by 156 delegates. The event explored a range of policy approaches addressing obesity and public attitudes towards such policies. Supported by the Department of Health in Northern Ireland and the Department of Health in Ireland, Professor Sir Michael McBride, Chief Medical Officer for Northern Ireland, opened the event.

In November the forum hosted the second workshop of 2022 titled 'Stopping obesity stigma – a priority for all', the event was attended by 116 delegates. Topics explored were the impact and implications of obesity stigma, obesity stigma in healthcare and the adaptation of the Canadian Obesity Clinical Practice Guidelines for use in Ireland. The event also heard directly from individuals living with obesity about their experiences.



Partnership working

Working in partnership is at the heart of **safefood**'s role as a North/South body. Whether in our communication campaigns, scientific research or professional networks, **safefood**'s partnership approach brings many positive connections and long-lasting relationships on the island of Ireland.

We worked with over 50 different organisations in 2022 alone, across the island of Ireland and are grateful for their assistance and support in helping us promote and enhance public health. An example below is of our work with the Irish Football Association in Northern Ireland.

The Irish Football Association

safefood was proud to continue the innovative collaboration with the Irish Football Association in expanding the 'On the Ball – Healthy know-how for active kids' programme to over 3,000 children this year. The partnership continues to use football in a creative and fun way to educate children on the importance of eating healthily and an active lifestyle. By nurturing children to develop these positive habits during the early stages of life can provide the building blocks towards a longer and healthier life.

The 'On the Ball – Healthy know-how for Active Kids' programmes and events will include the rollout of a series of six-week after-school programmes across 48 primary schools, with 12 primary schools also participating in interactive community-focused festivals. **safefood** is also the official patron of the Education and Heritage Centre at the National Football Stadium at Windsor Park, this includes free nutrition workshops for visiting schools which focus on the benefits of healthy eating habits as part of an active lifestyle.



Food in schools forum

The food in schools forum was jointly established in 2009 by the NI Departments of Education and Health to provide strategic leadership and guidance on the NI Food in Schools policy. **safefood** is one of nine organisations represented on the forum.

safefood sponsored an initiative to promote increased consumption of fruit and vegetables in primary school children. The Veg Power, ‘eat them to defeat them’ programme promoted the benefits of healthy eating to over 1 million children in primary and special schools across the United Kingdom, **safefood** sponsored the Northern Ireland promotion.

Nutritional standards for health and social care settings in Northern Ireland

safefood, in collaboration with the Public Health Agency and Food Standards Agency, launched ‘Nutritional standards for health and social care settings in Northern Ireland’. The standards are designed to make food healthier for staff and visitors in hospital cafés and restaurants, vending and retail outlets.



The Nutritional Standards were first introduced in 2017 and there has been ongoing work and support to implement them over the past five years, following expert panel updating and considering the latest evidence and guidance. This has led to, for example, increasing fruit and vegetables and wholegrains while decreasing the amount of saturated fat, salt and processed meats. In addition to specific guidance for each food group, the standards now also deal with the topics of vending and the food environment. The vending guidelines include recommendations for snacks and confectionery items and ensure all beverages on offer are sugar-free. The food environment standards include recommendations for fresh tap water to be freely available; no salt or sugar to be displayed at tables; and for all confectionery to be removed from the till area.

Food labelling policy – Ireland

safefood sat on The Department of Health internal working group as well as on the Labelling Inter-Departmental Working Group set up with the goal to develop the Irish position on front-of-pack labelling.



Transform your trolley

The Transform your Trolley programme was relaunched for a third year in partnership with the Healthy Living Centre Alliance in Northern Ireland. The programme aims to support families to improve their shopping trolleys by replacing fatty and sugary foods with healthy, balanced meals. Almost two-thirds of adults (62%) and over a quarter of children (27%) are now categorised as overweight or obese with people consuming too much saturated fat and added sugar, and not enough fruit, vegetables, oily fish or fibre, compared with government recommendations. The 'Transform Your Trolley' programme saw 12 Healthy Living Centres across Northern Ireland deliver community support programmes and online events working alongside the local Health and Social Care Trusts. From reshaping existing shopping habits, to providing new ideas to help meal planning and shopping lists, how to cook basic nutritious meals, and making use of leftovers, the programme encouraged participants to make small, practical changes aimed at positively influencing their eating habits.



safefood partnered
with **12 Healthy
Living Alliance
Centres**

Education

With the changes in our food supply chain and lifestyles, it is important that young people are educated on the importance of food safety, food hygiene and nutrition. **safefood** recognises that teachers play a vital role in developing the habits of young people that can last a lifetime. **safefood** develops educational tools and resources for different age groups across the island of Ireland.



Rufus

Rufus the big, friendly, furry monster once again made an appearance in 2022 to help make learning about good handwashing habits fun for children under five and help keep bacteria like *E.coli* from spreading. **safefood** partnered with both Early Childhood Ireland (ECI) and Early Years (NI) to promote the Rufus handwashing storybooks to preschools. This year a pocket-sized story book was produced so children could take the story home to their parents and siblings and extend the handwashing message. The story books were also available in Ukrainian, Polish and Irish languages.



Eat them to defeat them

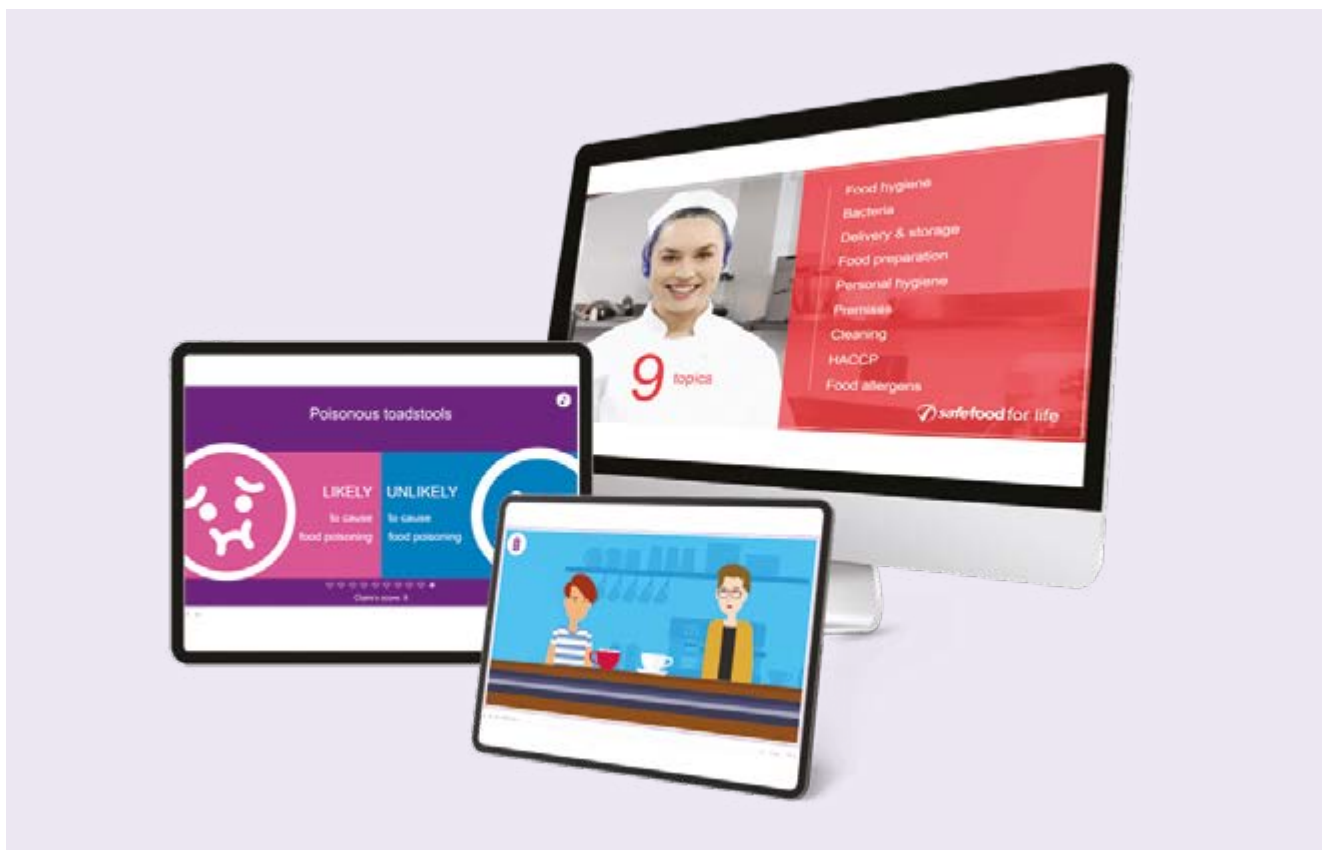
safefood sponsored the Veg Power 2022 campaign 'Eat them to defeat them' in Northern Ireland. Using a collaboration of schools, celebrity support, local government, caterers and parents the campaign aims to increase vegetable consumption in primary school aged children in a fun and engaging way. The campaign is packed full of ideas, resources and activities for teachers and parents.



safefood for life

safefood for life is an e-learning food hygiene course for secondary school students studying home economics or catering. It is made up of ten 45-minute lessons about food hygiene covering 9 topics from handling and preparing food to allergens and food hypersensitivity.

In 2022 there was over 53,600 page views of **safefood** for life and 3,147 students sat the exam providing them with a certificate in basic food hygiene from the Environmental Health Association Ireland.





Our governance

The services provided span the areas of accounting and finance, procurement, human resources, information technology, legal, governance and audit – all contributing to facilitate the efficient and effective delivery of safefood’s business goals and strategy.

Advisory board

Seven meetings of the Advisory Board were held through the year, one in Cork, two in Belfast, three in Dublin and one remotely. Some meetings had remote attendance. Attendance details, as well as fees paid to members of the Advisory Board are included on page 41. There were no retirements or appointments to the Advisory Board in 2022.

Audit and risk committee

The Audit and Risk Committee is comprised of two members of the Advisory Board and two external members, one of whom chairs the committee. External members are Mr Alan Myles, Chairperson and Ms Mairead Ní Chéadagain. Both external members of the committee have wide relevant professional experience. During 2022 the Audit and Risk Committee met remotely 4 times.

The Audit and Risk Committee engages external professional auditors to conduct a programme of internal audits. The committee also reviews the risk register at each meeting for completeness and to ensure that all appropriate steps to control and mitigate risks are in place. **safefood**’s External Audit is carried out jointly by the office of the Comptroller and Auditor General and the Northern Ireland Audit Office. The Audit and Risk Committee has an independent role in the provision of assurance to the interim CEO as accounting officer and the Advisory Board on internal control, risk management, and audit and assurance matters as part of the systematic review of **safefood**’s internal controls and governance procedures.

Two members resigned on 12 December 2021 and on 24 February 2022, Mr Alex Attwood and Prof. Elizabeth Keane were appointed to the Audit and Risk Committee.

Audit & risk committee membership and attendance

	2022 Meetings Attended remotely (Total held 4)	2021 Meetings Attended remotely (Total held 5)
Alan Myles (Chairperson)	4	5
Mairead Ní Chéadagain	4	4
Alan McGrath	n/a	5
Eddie Rooney	n/a	5
Alex Attwood	4	n/a
Elizabeth Keane	4	n/a

Human rights & equality and diversity & inclusion

safefood is required to comply with Equality and Human Rights legislation in both jurisdictions. It is fully committed to fulfilling these obligations through a proactive approach to equality and human rights issues in all aspects of its work and by providing a working environment free from unlawful discrimination, victimisation or harassment. **safefood**'s Disability Action Plan 2021 – 2025 is a statement of the organisation's commitment to fulfilling its statutory obligations. The plan outlines measures to ensure that equality of opportunity is achieved, with regular monitoring and reporting on progress towards delivering on these commitments submitted to the Equality Commission (NI) in a timely manner. Regular training is provided to all staff to encourage awareness of disability and equality issues and **safefood** actively encourages people with disabilities to apply for roles in the organisation.

safefood is also committed to the ethos of diversity and inclusion throughout its work. At the core of its philosophy is the belief that its main role is to enhance and improve relationships throughout the island through a communicative and partnership approach to its work. Equality objectives and commitments are mainstreamed into **safefood**'s main strategic and operational business plans.

As of 31 December 2022, the Advisory Board was comprised of 10 members, of which 50% were female, with two positions vacant. The Board therefore met the Irish Government target of a minimum of 40% representation of each gender in the membership of State Boards.

There were no appointments to the Advisory Board in 2022 (2021: 1 reappointment and 5 new appointments, 33% female).

Advisory committee

safefood is assisted by an Advisory Committee of experts with a broad range of professional expertise, experience and backgrounds. Membership of the Committee is voluntary, and the overarching role of the members is the provision of technical advice and guidance to assist **safefood** in setting strategy and successfully delivering on the elements of its three-year Corporate and annual Business Plans. The Advisory Committee complements **safefood**'s Advisory Board and both structures are appointed by the North/South Ministerial Council. Twelve members served on the committee in 2022 with Prof. Elizabeth Keane as Chair.

There were two meetings of the Advisory Committee in 2022, held in Belfast and in Cork. Discussions took place on the subjects of; incorporating sustainability guidelines into healthy eating guidelines, relationships with retailers, communicating to influence and new challenges for food safety and healthy eating.

Protected disclosures

Section 22 of the Protected Disclosure Act 2014 requires the publication of a report each year relating to the number of protected disclosures made in the preceding year and for the publication of information about any actions taken in response to protected disclosures made.

No protected disclosures were received by **safefood** in the reporting period up to 31 December 2022.

Provision of information to members of the Oireachtas and members of the Assembly

safefood has a procedure in place to ensure that best practice standards and principles are adhered to when responding to queries from and providing information to Members of the Oireachtas and Members of the Assembly. All queries must be acknowledged and responded to within the timeframe requested or within 15 working days if a response date is not specified.

During 2022 **safefood** received 15 Parliamentary Questions and all were responded to within the timeframe requested.

During 2022 **safefood** received no Assembly Questions.

Business Plan 2023

safefood submitted its 2023 Business Plan to both sponsor departments in 2022.

Declaration of interests

Members of the Advisory Board complete a Declaration of Interests annually. A Register of Interests is maintained and is available on request.

safefood engagements with key stakeholders

safefood's Interim CEO attended a meeting of the North/South Ministerial Council (NSMC) in May 2022. In July the Southern Secretary of the NSMC visited **safefood**'s Cork head office. In July the Director of Corporate Operations attended a 'Shared-island shared-opportunity' workshop hosted by the National Economic and Social Council, and the Communications Manager attended a meeting of communications officials of North/South bodies in Armagh to discuss a more collective approach to reporting the work undertaken by North/South Bodies. The interim CEO met with some CEOs of other North/South bodies in August and in September the Director of Nutrition met with the Indian Ambassador to Ireland to speak about **safefood**'s work during the year.

Climate action plan

On foot of the Governments Climate Action Plan 2021, **safefood** developed a Climate Action Plan Roadmap. The Plan documents how **safefood** aims to meet the requirements of the Climate Action Mandate 2022 (the Mandate) and reach its 2030 carbon and energy efficiency targets. Aspects include:

- a. Leadership and Governance for climate action
- b. Engaging our people
- c. Achieving our carbon target
- d. Achieving our energy efficiency target
- e. Energy and environmental management systems
- f. Greening our procurement
- g. Baselining and reducing resource use
- h. Improving our buildings
- i. Our wider climate action plans

Remuneration report

For the year ended 31 December 2022

The North/South Implementation Bodies Annual Reports and Accounts Guidance, issued jointly by the Department of Finance (DOF) in Northern Ireland and the Department of Public Expenditure, National Development Plan Delivery & Reform (DPENDPR) in Ireland, requires the disclosure of the remuneration and pension entitlements of certain senior staff members. Based on the Board's assessment that making those disclosures would be a breach of data protection legislation, **safefood** has not made those disclosures.

Remuneration policy

safefood's remuneration policy is to mirror the Public Sector salaries and terms and conditions for all staff. The appropriate pay scales for each grade contain several pay points from minima to maxima, allowing progression towards the maxima.

Bonuses and benefits in kind

It is not the policy of **safefood** to make any bonus payments to members of the key management team or staff. No bonus payments were made in 2022 or 2021. There were no benefits in kind provided to key management or staff in 2022 or 2021.

Salary bands

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:-

	2022	2021
€10,000 – €20,000	3	0
€20,000 – €30,000	1	3
€30,001 – €40,000	0	2
€40,001 – €50,000	2	6
€50,001 – €60,000	8	4
€60,001 – €70,000	4	4
€70,001 – €80,000	2	0
€80,001 – €90,000	2	3
€90,001 – €100,000	2	3
€100,001 – €110,000	2	0
€110,001 – €120,000	1	3
€120,000 – €130,000	1	0

Service contracts

All senior management and key appointments are made in accordance with **safefood's** recruitment policy which requires the appointment to be based on suitability and competence. All staff receive a contract of employment on appointment, which details their terms and conditions. Termination payments are in accordance with these terms and conditions. During 2022 there were no termination, compensation or severance payments made.

Key management team remuneration

The remuneration and pension entitlements of the Interim Chief Executive Officer are set out in note 3 (c) of the Financial Statements.

The Key Management Team consists of the Interim Chief Executive Officer, the Director of Corporate Operations, the Director of Communications, the Director of Food Safety (the Interim Chief Executive Officer covered the vacancy in this position from April to December 2022) and the Director of Nutrition. The total remuneration paid to the Key Management Team in 2022 amounted to €470,945 (GBP£405,012), and in 2021 amounted to €491,079 (GBP£422,132).

Pension arrangements

All staff and management are members of the North/South Pension Scheme which 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.

Funding is provided to the Body by the Department of Health in Ireland and the Department of Health in Northern Ireland. The scheme is administered by an external administrator.



Fair pay disclosure

safefood is required to disclose the median remuneration of its staff. This is based on annualised full time equivalent remuneration of all staff as of 31 December 2022. It is also required to disclose the range of staff remuneration and the ratio between the median staff remuneration and the mid-point of the banded remuneration of the highest paid director.

	2022 €	2021 €	2022 GBP £	2021 GBP £
Midpoint of band of highest paid director	123,451	118,881	106,168	102,190
Median remuneration of staff	55,048	54,707	47,341	48,040
Ratio	2.24	2.17*	2.24	2.17
Range of staff remuneration	16,952 to 123,451	27,381 to 118,881	14,579 to 106,168	23,537 to 102,190

The remuneration of the highest paid director in 2022 was €123,451 (GBP£106,168), 2021: €118,881 (GBP£102,190). This was 2.24 (2021: 2.17) times the median salary of the workforce which in 2022 was €55,048 (GBP£47,341), 2021: €54,707 (GBP£48,040).

*The ratio reported in the 2021 Annual Report was incorrectly stated as 2.20, the correct ratio was 2.17.

Total remuneration includes salary. It does not include employer pension contribution and the cash equivalent transfer value of pensions.

Advisory board fees

	2022 €	2021 €	2022 £	2021 £	2022 Meetings Attended (7 Held)	2021 Meetings Attended (8 Held)
Edmond Rooney (Chair)**	9,576	6,086	8,166	5,383	7	8
Damien McCallion (Deputy Chair)****	0	0	0	0	3	n/a
Alex Attwood	6,159	6,172	5,252	5,460	7	8
Teresa Canavan	6,159	6,172	5,252	5,460	6	7
Irene Collins****	7,695	393	6,562	330	7	n/a
Maeve Henchion	0	0	0	0	5	7
Elizabeth Keane****	7,695	393	6,562	330	7	n/a
Alan Lewis***	6,159	2,497	5,252	2,209	5	3
Sinead McCarthy	0	0	0	0	5	8
Kenneth McKenzie****	7,695	393	6,562	330	6	n/a
Helen O'Donnell*	0	11,361	0	9,530	n/a	8
Brendan Kehoe*	0	7,302	0	6,125	n/a	8
Wendy McIntosh*	0	5,616	0	4,968	n/a	8
Alan McGrath*	0	7,302	0	6,125	n/a	6
Stephen Moutray*	0	1,972	0	1,745	n/a	1
Mary Upton*	0	7,302	0	6,125	n/a	8

* Retired 12 December 2021

** Reappointed 13 December 2021

*** Appointed 30 July 2021

**** Appointed 13 December 2021

The total amount of fees paid to Advisory Board members in 2022 was €51,138/GBP£43,609 (2021: €62,960/GBP£54,120) and the National Insurance Contribution in 2022 was €0/GBP£0 (2021 €0/£0). No Benefits in Kind were provided to Senior Management or Advisory Board Members. In 2022, a total of €5,796/GBP£4,942 (2021 €1,653/GBP£1,462) was claimed by Advisory Board Members to cover travel and subsistence expenses. This amount is included in travel and subsistence disclosed in note 4.



20
22

Food Safety Promotion Board

Accounts for the year ended
31 December 2022

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Foreword to the Accounts

1. Format

These Accounts are prepared in a form directed by the Department of Health (Northern Ireland) and the Department of Health (Ireland) with the approval of the Department of Public Expenditure, National Development Plan Delivery and Reform (Ireland) and the Department of Finance (Northern Ireland), and in accordance with the financial arrangements of Part 7 of Annex 2 to the British-Irish Agreement Act 1999 and the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999.

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.

The Food Safety Promotion Board operates under the brand name '**safefood**'.

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 2022 were:

Advisory Board 2022

Dr. Edmond Rooney	Chairperson
Mr. Damien McCallion	Vice Chairperson
Mr. Alex Attwood	
Ms. Teresa Canavan	
Ms. Irene Collins	
Prof. Maeve Henchion	
Dr. Elizabeth Keane	
Mr. Alan Lewis	
Dr. Sinead McCarthy	
Mr. Kenneth McKenzie	

Advisory Committee 2022

The **safefood** Advisory Committee comprises 12 members drawn from a broad range of expertise and disciplines available in both jurisdictions and advises on food sciences, the agri-food chain, public health nutrition, education, consumer behaviour, communications and community and voluntary matters.

4. Financial Results

The results of the Food Safety Promotion Board are set out in detail on page 55. During 2022, the Food Safety Promotion Board incurred expenditure of €9,440,656 (£8,050,622) and received income of €9,428,632 (£8,040,368) resulting in a deficit for the year of €12,024 (£10,254). Comparatively, during 2021, the Food Safety Promotion Board incurred expenditure of €9,296,018 (£7,990,857) and received income of €9,054,877 (£7,783,572) resulting in a deficit for that year of €241,141 (£207,285).

5. Post Balance Sheet Events

There were no events between the reporting date and the date of approval of these financial statements for issues that require adjustment to the financial statements.

6. Charitable Donations

No charitable donations were received or made during the year.

7. Policies

Employees with disabilities

The Board complies with the requirements of Part 5 of the Disabilities Act 2005 in supporting the employment of people with disabilities and continues to be committed to a policy of equal opportunity and welcomes applications from suitably qualified applicants irrespective of disability. Our disability action plan was updated in 2022 to promote positive attitudes towards people with disabilities and to encourage their participation in public life.

Equality

safefood's current approved Equality Scheme covers the period 2021-2022 and sets out details of how **safefood** will fulfil our obligations and actively promote equal opportunities and good relations in our dealings with other parties and individuals.

Provision of Information to and Consulting with Employees

An Employee Partnership Forum was in place throughout 2022 as a mechanism for consultation with employees.

Prompt Payment Policy and its performance

The Board is committed to the prompt payments for goods and services received, in accordance with the Irish Prompt Payments of Accounts Act, 1997 as amended by the European Communities (Late Payments in Commercial Transactions) Regulations 2013 and the UK Late Payment of Commercial Debts (Interest) Act 1998, as amended by the Late Payment of Commercial Debts Regulations 2002. Unless otherwise stated in the contract, payment is due within 30 days of receipt of the goods or services, or on presentation of a valid invoice or similar demand whichever is later. In 2022 99% (2021 99%) of all invoices were settled within 30 days.

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 2023-2025 and Business Plan for 2023 has been developed and is currently awaiting approval.

This Corporate 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.

The budgeted expenditure for 2023 has been set at €7,746,000 (£6,605,486) which includes a once off additional budget of €266,000 (£226,834) approved by the Department of Health Ireland.

Statement of Food Safety Promotion Board's and Accountable Person's Responsibilities

The Department of Health (I) and the Department of Health (NI) have directed the Food Safety Promotion Board to prepare a statement of accounts for each financial year ended 31 December 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 accruals 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, changes in equity, and cash flows for the calendar year.

In preparing the accounts the Body is required to:

- Observe the accounts direction issued by the Department of Health (I) and the Department of Health (NI), 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.



Dr. Gary A. Kearney
Chief Executive Officer
Date: 19/12/2023

Statement on System of Internal Control / Governance Statement

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 (NI) and Department of Health (I)). In addition, as Chief Executive 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 2022 and up to the date of approval of the Annual Report and Accounts and accords with the 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;
- The preparation of regular financial reports as a basis for reviewing and monitoring progress.

In 2022, the review of the risk and control framework was aided by the comments of both the Internal and External Auditors and the Audit and Risk 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.

The following activities supported the effectiveness review:

- The Annual Budget, approved by the Sponsoring Departments, was reviewed monthly by the Senior Management Team, particularly any variances from planned activity;
- The framework for risk management was kept under continuing review and the risk register was presented to the Audit and Risk Committee.

A review of the effectiveness of Internal Financial Controls in place during the 2022 financial year was undertaken during the period December 2022 to February 2023 by the Internal Auditors and reviewed by the Audit and Risk Committee. On the basis of their report, I am assured that overall strong systems and controls are in place to mitigate key identified risks. The audit report found that design and operation of key internal controls is satisfactory and found substantial compliance with established systems and internal financial controls. The conclusion was that reasonable assurance can be placed on the sufficiency and operation of **safefood's** internal control framework. No high-risk findings that may result in a material financial loss or operational disruption were discovered and apart from four issues, deemed of medium (1) or low (3) weakness, it was found that the controls tested were operating effectively during the year ended 31 December 2022. The report noted a number of

key control strengths in the areas of Governance, Risk Management, Segregation of Duties / Authorisation and Review Protocols, Reconciliations and Budgeting & Oversight. Recommendations were made to address some low/medium risk findings and implementation of these has commenced. In addition, in accordance with the internal audit plan approved by the Audit and Risk Committee a review of certain aspects of **safefood**'s Communications function and the related systems, procedures and controls in place was undertaken by our Internal Auditors. The objective was to provide the Audit and Risk Committee with an opinion on the effectiveness of systems, procedures and controls in place in relation to the Communications function including its processes for pricing, value for money and relationship building. The report concluded that reasonable assurance can be placed on the adequacy and operating effectiveness of the controls tested to mitigate and/or manage risks. No high or medium priority findings were reported and apart from one low rated finding it was found that the controls tested were operating satisfactorily during the review period. Their assessment identified a number of key strengths in the areas of Communications Department Structure, Risk Management, Communications Strategies, Communications Budget, Relationship Building, Procurement, Pricing and Value for Money. The audit findings were reviewed by the Audit and Risk Committee on 22nd August 2023 and subsequently reviewed by the Advisory Board on 7th September 2023.

6. Addressing Weaknesses

A plan to address weaknesses and ensure continuous improvement of the system is in place.

During 2022, two experienced members of staff were not available, one due to resignation and one due to long term illness. This resulted in uncertainty in the absence of in-house knowledge of guidance in relation to the correct treatment of VAT on services. We therefore requested the internal auditors to review our position in relation to VAT and to provide training to the finance staff in relation to the correct treatment. As a result, incorrect VAT returns had been submitted resulting in an overpayment of VAT in the amount of €31,000 during 2022 which has since been refunded.



Dr. Gary A. Kearney
Chief Executive Officer
Date: 19/12/2023

Food Safety Promotion Board

THE CERTIFICATE OF THE COMPTROLLERS AND AUDITORS GENERAL TO THE NORTHERN IRELAND ASSEMBLY AND THE HOUSES OF THE OIREACHTAS

Opinion on the accounts

We certify that we have audited the accounts of the Food Safety Promotion Board (the Body) for the year ended 31 December 2022 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.

The accounts comprise:

- the statement of income and expenditure;
- the statement of comprehensive income;
- the statement of financial position;
- the statement of cash flows;
- the statement of changes in equity; and
- the related notes, including significant accounting policies.

These accounts have been prepared under the accounting policies set out within them.

In our opinion, the accounts:

- give a true and fair view of the state of the Body's affairs as at 31 December 2022 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) and with the accounts direction in the appendix to the accounts.

Opinion on regularity

In our opinion, the expenditure and income recorded in the accounts have in all material respects been applied to the purposes intended by the Northern Ireland Assembly and the Houses of the Oireachtas and the financial transactions reported in the accounts conform to the authorities which govern them.

Basis of opinions

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the 'responsibilities of the auditors' section of this certificate. We are independent of the Body in accordance with the ethical requirements of the Financial Reporting Council's Revised Ethical Standard 2016 and of the Code of Ethics issued by the International Organisation of Supreme Audit Institutions and have fulfilled our ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinions.

Information other than the accounts

The Body has presented certain other information together with the accounts. This comprises the annual report, the foreword to the accounts, the statement on the system of internal control/governance statement, and the remuneration report. Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Responsibilities of the Body and the Accounting Officer for the accounts

As explained more fully in the statement of responsibilities, the Body is responsible for the preparation of the annual accounts on the basis of the accounts direction included in the appendix to the accounts and for being satisfied that they give a true and fair view. The Chief Executive, as Accounting Officer, is responsible for the propriety and regularity in relation to the use of public funds.

Responsibilities of the auditors

Our responsibility is to audit the accounts in accordance with the provisions of the North/South Co-operation (Implementation Bodies) (Northern Ireland) Order 1999 and the British-Irish Agreement Act 1999 and to report thereon to the Northern Ireland Assembly and the Houses of the Oireachtas.

Our objective in carrying out the audit is to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

As part of an audit in accordance with the ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. In doing so

- We identify and assess the risks of material misstatement of the accounts whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures.
- We conclude on the appropriateness of the use of the going concern basis of accounting and, based on the audit evidence obtained, on whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Body's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the accounts or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Body to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the accounts, including the disclosures, and whether the accounts represent the underlying transactions and events in a manner that achieves fair presentation.

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

Matters on which we report by exception

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

- we have not received all the information and explanations we required for our audit, or
- the accounting records were not sufficient to permit the accounts to be readily and properly audited, or
- the accounts are not in agreement with the accounting records, or
- the statement on the system of internal control/governance statement does not reflect compliance with applicable guidance on corporate governance.

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



Seamus McCarthy
Comptroller and Auditor General, Ireland
3A Mayor Street Upper
Dublin 1
Ireland
DO1 PF72



Dorinnia Carville
Comptroller and Auditor General for
Northern Ireland
Northern Ireland Audit Office
106 University Street
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BT7 1EU

20 December 2023

Statement of income and expenditure for the year ended 31 December 2022

		2022	2021	2022	2021
Income	Notes	€	€	£	£
Revenue Grant from Departments	2(a)	7,840,784	7,637,941	6,686,313	6,565,574
Capital Grant Release	9	<u>109,848</u>	<u>152,936</u>	<u>93,675</u>	<u>131,464</u>
		7,950,632	7,790,877	6,779,988	6,697,038
Other Income	2(b)	<u>1,478,000</u>	<u>1,264,000</u>	<u>1,260,380</u>	<u>1,086,534</u>
Total Income		<u>9,428,632</u>	<u>9,054,877</u>	<u>8,040,368</u>	<u>7,783,572</u>
Expenditure					
Staff Costs	3(b)	3,753,818	3,325,506	3,201,109	2,858,605
Board Fees		51,138	62,960	43,607	54,120
Depreciation	6	109,848	152,936	93,675	131,464
Research Programme Expenditure	5	1,014,170	1,500,149	864,844	1,289,528
Promotion Activities	12	2,934,593	2,933,068	2,502,506	2,521,265
Other Operating Costs	4	<u>1,577,089</u>	<u>1,321,399</u>	<u>1,344,881</u>	<u>1,135,875</u>
Total Expenditure		9,440,656	9,296,018	8,050,622	7,990,857
Surplus/(Deficit) for the year		(12,024)	(241,141)	(10,254)	(207,285)
Amount transferred to General Reserve	13	<u>(12,024)</u>	<u>(241,141)</u>	<u>(10,254)</u>	<u>(207,285)</u>

All amounts above relate to continuing activities.

The notes on pages 60 to 74 form part of these accounts, together with Appendix 1 on page 75.



Dr. Gary A. Kearney
Chief Executive Officer
Date: 19/12/2023

Statement of comprehensive income for the year ended 31 December 2022

	Notes	2022 €	2021 €	2022 £	2021 £
Surplus/(Deficit) for the period		(12,024)	(241,141)	(10,254)	(207,285)
Actuarial gain/(loss) on pension liabilities	17(b)	7,678,000	(266,000)	6,547,000	(228,654)
Adjustment to deferred pension funding		(7,678,000)	266,000	(6,547,000)	228,654
Total recognised gain/(loss) for the period		<u>(12,024)</u>	<u>(241,141)</u>	<u>(10,254)</u>	<u>(207,285)</u>

The notes on pages 60 to 74 form part of these accounts, together with Appendix 1 on page 75.



Dr. Gary A. Kearney
Chief Executive Officer
Date: 19/12/2023

Statement of financial position as at 31 December 2022

	Notes	2022 €	2021 €	2022 £	2021 £
Fixed Assets					
Tangible Assets	6	337,995	445,319	299,778	374,193
Current Assets					
Receivables	7	195,131	208,125	173,068	174,883
Cash and cash equivalents	11	1,171,363	1,482,640	1,038,917	1,245,833
Current Liabilities					
Payables – amount falling due within one year	8	<u>(449,906)</u>	<u>(762,155)</u>	<u>(399,035)</u>	<u>(640,424)</u>
Net Current Assets		916,588	928,610	812,950	780,292
Total Assets less Current Liabilities before Pensions		<u>1,254,583</u>	<u>1,373,929</u>	<u>1,112,728</u>	<u>1,154,485</u>
Deferred Pension Funding	17(d)	15,168,000	21,368,000	13,453,000	17,955,103
Pension Liabilities	17(b)	<u>(15,168,000)</u>	<u>(21,368,000)</u>	<u>(13,453,000)</u>	<u>(17,955,103)</u>
Net Assets		<u>1,254,583</u>	<u>1,373,929</u>	<u>1,112,728</u>	<u>1,154,485</u>
Financed By:					
Capital & Reserves					
General Reserve	13	916,586	928,610	812,948	780,292
Capital Grant Reserve	9	337,997	445,319	299,780	374,193
		<u>1,254,583</u>	<u>1,373,929</u>	<u>1,112,728</u>	<u>1,154,485</u>

The notes on pages 60 to 74 form part of these accounts, together with Appendix 1 on page 75.



Dr. Gary A. Kearney
Chief Executive Officer
Date: 19/12/2023

Statement of cash flows for the year ended 31 December 2022

	Notes	2022 €	2021 €	2022 £	2021 £
Net cash inflow/(outflow) from operating activities	10	(311,277)	24,879	(206,916)	(64,738)
Capital expenditure & financial investment					
Payments to acquire tangible fixed assets	6	<u>(2,526)</u>	<u>(35,862)</u>	<u>(2,154)</u>	<u>(30,827)</u>
Net cash inflow/(outflow) before financing		(313,803)	(10,983)	(209,070)	(95,565)
Financing					
Capital Funding Received	9	<u>2,526</u>	<u>35,862</u>	<u>2,154</u>	<u>30,827</u>
Increase/(decrease) in cash/bank balances	11	(311,277)	24,879	(206,916)	(64,738)
Cash and cash equivalents at the beginning of the year		1,482,640	1,457,761	1,245,833	1,310,571
Cash and cash equivalents at the end of the year		1,171,363	1,482,640	1,038,917	1,245,833

The notes on pages 60 to 74 form part of these accounts, together with Appendix 1 on page 75.



Dr. Gary A. Kearney
Chief Executive Officer
Date: 19/12/2023

Statement of changes in equity for the year ended 31 December 2022

	Notes	2022 €	2021 €	2022 £	2021 £
General Reserve					
Balance at 1 January	13	928,610	1,169,751	780,292	1,051,641
Surplus/(Deficit)	13	(12,024)	(241,141)	(10,254)	(207,285)
Actuarial Gain / (Loss)	17(b)	(7,678,000)	(266,000)	(6,547,000)	(228,654)
Deferred Pension Funding		7,678,000	266,000	6,547,000	228,654
Currency Translation Adjustment	13	0	0	42,910	(64,064)
Balance at 31 December		<u>916,586</u>	<u>928,610</u>	<u>812,948</u>	<u>780,292</u>
Capital & Reserves					
Balance at 1 January	9	445,319	562,393	374,193	505,608
Capital Grants	9	2,526	35,862	2,154	30,827
Amortisation	9	(109,848)	(152,936)	(93,675)	(131,464)
Currency Translation Adjustment	9	0	0	17,108	(30,778)
Balance at 31 December		<u>337,997</u>	<u>445,319</u>	<u>299,780</u>	<u>374,193</u>
Total Equity at Year End		<u>1,254,583</u>	<u>1,373,929</u>	<u>1,112,728</u>	<u>1,154,485</u>

The notes on pages 60 to 74 form part of these accounts, together with Appendix 1 on page 75.



Dr. Gary A. Kearney
Chief Executive Officer
Date: 19/12/2023

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 accruals basis and comply with the accounting and disclosure requirements issued by the Department of Finance and Department of Public Expenditure, National Development Plan Delivery and Reform.

1.2 Income

Income represents revenue grants receivable from the Department of Health (I) and the Department of Health (NI).

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 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

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 (£554).

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 Retirement Benefits

The Food Safety Promotion Board has adopted FRS 102 in relation to accounting for retirement benefits.

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.

Financial Reporting Standard (FRS) 102 covers retirement benefits. The liability at 31 December 2022 has been included in the financial statements and a disclosure note has been included (Note 17) detailing the actuarial review calculations, which were carried out by XPS using the projected unit method. 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 2022 and comparative figures for 2021.

Retirement Benefit costs reflect retirement benefits earned by employees in the period. An amount corresponding to the retirement benefit charge is recognised as income to the extent that it is recoverable, and offset by grants received in the year to discharge retirement benefit payments. Retirement Benefit liabilities represent the present value of future retirement benefit payments earned by staff to date. Deferred retirement benefit funding represents a corresponding asset, being resources to be made available in future periods from the UK and Irish Exchequers in the manner described above.

Actuarial gains and losses arising from changes in actuarial assumptions and from experience surpluses and deficits are recognised in the Statement of Comprehensive Income. From 2012, the current retirement benefit service cost is recognised gross of members' contributions. Treatment in prior years had been to recognise the members' contributions separately within the retirement benefits note.

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 and sourced from ECB Reference Rates. Monetary assets and liabilities denominated in Sterling are translated into Euro at the rates of exchange prevailing at the Balance Sheet date (0.88693). 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 (2022 – 0.852760856, 2021 – 0.85960) while the Balance Sheet is translated using the closing exchange rate (2022 – 0.88693, 2021 – 0.84028). 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), and General Reserve (Note 13).

1.9 Statement of Compliance

The financial statements of **safefood** for the year ended 31 December 2022 have been prepared in accordance with FRS102, the financial reporting standards applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland and, except where indicated, are in compliance with the requirements of the North/South Implementation Bodies Annual Reports and Accounts Guidance issued by the Department of Finance (NI) and the Department of Public Expenditure, National Development Plan Delivery and Reform (I).

2. a) Grants from the Departments

Financial Period 1 January 2022 to 31 December 2022

		DOH(I)	DOH(NI)	Total	DOH (I)	DOH(NI)	Total
	Note	€	€	€	£	£	£
Revenue Grant		5,543,870	2,296,914	7,840,784	4,727,595	1,958,718	6,686,313
Capital Account	9	1,786	740	2,526	1,523	631	2,154
		<u>5,545,656</u>	<u>2,297,654</u>	<u>7,843,310</u>	<u>4,729,118</u>	<u>1,959,349</u>	<u>6,688,467</u>

Financial Period 1 January 2021 to 31 December 2021

		DOH(I)	DOH(NI)	Total	DOH (I)	DOH(NI)	Total
	Note	€	€	€	£	£	£
Revenue Grant		5,317,635	2,320,306	7,637,941	4,571,039	1,994,535	6,565,574
Capital Account	9	24,968	10,894	35,862	21,462	9,365	30,827
		<u>5,342,603</u>	<u>2,331,200</u>	<u>7,673,803</u>	<u>4,592,501</u>	<u>2,003,900</u>	<u>6,596,401</u>

The Food Safety Promotion Board receives grants from the Department of Health (DOH (I)) and the Department of Health (DOH (NI)). The respective contributions are DOH (I) 71% (2021 70%), and DOH (NI) 29% (2021 30%).

The grants awarded are recorded at a business plan exchange rate for budgeting purposes and at the actual application date exchange rate for the financial statements. In 2022 the budget was €7,480,000 (2021 €7,480,000) excluding pensions and €7,842,553 (2021 €7,608,823) including pensions based on an exchange rate of €1 to £0.86 (2021 €1 to £0.87). The average exchange rate over the period was €1 to £0.85276 (2021 €1 to £0.85960), as a result the grant recognised including pensions was €7,843,309 (2021 €7,673,803) – a foreign exchange gain on grant conversion of €756 (2021 gain of €64,980).

2. b) Other income

	Note	2022 €	2021 €	2022 £	2021 £
Net deferred funding for pensions	17 (c)	1,478,000	1,264,000	1,260,380	1,086,534
		<u>1,478,000</u>	<u>1,264,000</u>	<u>1,260,380</u>	<u>1,086,534</u>

3. Staff costs

a) The average number of staff (including agency staff) was:

	2022	2021
Directories		
Senior Management	4	5
Corporate Operations	7	9
Food Safety	5	5
Nutrition	5	4
Communications	7	6
Total	<u>28</u>	<u>29</u>

b) The costs incurred in respect of these staff were:

	2022	2021	2022	2021
	€	€	£	£
Salary Costs	1,733,546	1,761,528	1,478,300	1,514,210
Employer PRSI	174,255	171,155	148,598	147,125
Agency Staff	0	0	0	0
Pension Costs:				
Current Pension Service Costs	1,846,017	1,392,823	1,574,211	1,197,270
	<u>3,753,818</u>	<u>3,325,506</u>	<u>3,201,109</u>	<u>2,858,605</u>

During the year, €44,156/£37,654 (2021 €44,643/£38,375) of additional superannuation contributions, under Part 4 of the Public Service Pay and Pensions Act 2017, were deducted and paid over to the Department of Health.

c) The following information is provided in respect of the Senior Management Team:

	Emoluments	Emoluments	Real Increase/ (Decrease) in Pension Earned	Real Increase/ (Decrease) in Pension Earned	Value of Accrued Pension at year-end	Value of Accrued Pension at year-end	Age (years)
	€	£	€	£	€	£	
Dr Gary Kearney (Interim CEO appointed 1 April 2022)	120,000– 125,000	102,331– 106,595	2,500– 3,000	2,131– 2,558	45,000– 50,000	38,374– 42,638	57
Mr Ray Dolan (Ex-CEO retired on 31 March 2022)	35,000– 40,000	29,847– 34,110	3,500– 4,000	2,985– 3,411	60,000– 65,000	51,166– 55,429	67

The North/South Implementation Bodies Annual Reports and Accounts Guidance, provides for disclosure of the remuneration and pension entitlements of certain senior staff members. In view of Data Protection legislation, the Board has not made these disclosures as this could result in a data protection breach. Ms Fiona Gilligan (Director, Communications), Dr Aileen McGloin (Director, Nutrition) and Ms Patricia Fitzgerald (Director, Corporate Operations) withheld consent to disclose the above information.

All emoluments are in line with standard public sector emoluments for their grades. The total remuneration paid to the key management team in 2022 amounted to €470,945/£401,603 (2021 €491,079/£422,132).

4. Other Operating Costs

	2022	2021	2022	2021
	€	€	£	£
Rent & Electricity*	586,339	569,478	500,007	489,523
Printing, Reports & Literature	9,618	8,292	8,203	7,128
Travel & Subsistence**	104,447	33,135	89,068	28,483
Computer Support	268,181	232,234	228,694	199,629
Telephone	55,009	44,651	46,910	38,382
Postage & Stationery	6,062	10,946	5,169	9,409
Meeting Costs ***	6,301	3,786	5,373	3,255
Office Expenses ***	30,781	29,256	26,249	25,148
Currency Variance	49,497	(15,385)	42,209	(13,225)
Recruitment Expenses	20,772	50,682	17,714	43,566
Training	24,103	39,268	20,554	33,755
Insurance	23,170	16,039	19,758	13,787
Subscriptions	49,517	18,612	42,226	15,999
Auditors' Remuneration	22,300	24,200	19,017	20,802
Legal & Professional Fees	188,554	141,236	160,791	121,407
Cleaning & Catering	21,707	21,915	18,511	18,838
Maintenance & Repairs	108,412	90,962	92,450	78,191
Bank Charges	2,319	2,092	1,978	1,798
	<u>1,577,089</u>	<u>1,321,399</u>	<u>1,344,881</u>	<u>1,135,875</u>

*The Board entered into an agreement in 2016 to lease a portion of the ground floor of the Cork Office to the Commissioners of Public Works in Ireland (OPW) for a period of 10 years. The annual rent for this lease is €76,667 per annum, payable in quarterly instalments.

**The costs incurred for Foreign Travel in 2022 amounted to €2,863/£2,441 (2021 €0/£0).

***The hospitality element of costs in 2022 was €7,487/£6,385 (2021 €3,091/£2,657).

5. Research Programme Expenditure

	2022	2021	2022	2021
	€	€	£	£
Food Safety	276,780	757,453	236,028	651,106
Nutrition	480,638	412,579	409,870	354,653
Research Placement Projects	42,236	72,608	36,016	62,414
Community Food Initiatives	214,516	257,509	182,930	221,355
	<u>1,014,170</u>	<u>1,500,149</u>	<u>864,844</u>	<u>1,289,528</u>

6. Fixed Assets

	Office Equipment	Property & Fitout Cost	Fixtures & Fittings	Computer Equipment & Software	Total
	€	€	€	€	€
Cost or Valuation					
At 1 January 2022	233,681	1,768,949	381,760	502,938	2,887,328
Additions	0	0	0	2,526	2,526
Disposals	(8,454)	0	0	(78,224)	(86,678)
At 31 December 2022	<u>225,227</u>	<u>1,768,949</u>	<u>381,760</u>	<u>427,240</u>	<u>2,803,176</u>
Depreciation					
At 1 January 2022	229,153	1,450,479	289,695	472,684	2,442,011
Provision for the year	1,567	70,758	17,315	20,208	109,848
Disposals	(8,454)	0	0	(78,224)	(86,678)
At 31 December 2022	<u>222,266</u>	<u>1,521,237</u>	<u>307,010</u>	<u>414,668</u>	<u>2,465,181</u>
NBV at 31 December 2022	2,961	247,712	74,750	12,572	337,995
NBV at 31 December 2021	<u>4,528</u>	<u>318,470</u>	<u>92,065</u>	<u>30,256</u>	<u>445,319</u>

	Office Equipment	Property & Fitout Cost	Fixtures & Fittings	Computer Equipment & Software	Total
	£	£	£	£	£
Cost or Valuation					
At 1 January 2022	196,358	1,486,412	320,785	422,610	2,426,165
Exchange Adjustment	10,611	82,523	17,810	20,875	131,819
Additions	0	0	0	2,154	2,154
Disposals	(7,210)	0	0	(66,706)	(73,916)
At 31 December 2022	<u>199,759</u>	<u>1,568,935</u>	<u>338,595</u>	<u>378,933</u>	<u>2,486,222</u>
Depreciation					
At 1 January 2022	192,553	1,218,808	243,425	397,186	2,051,972
Provision for the year	10,455	70,083	14,106	20,069	114,713
Provision for the year	1,337	60,340	14,765	17,233	93,675
Disposals	(7,210)	0	0	(66,706)	(73,916)
At 31 December 2022	<u>197,135</u>	<u>1,349,231</u>	<u>272,296</u>	<u>367,782</u>	<u>2,186,444</u>
NBV at 31 December 2022	2,624	219,704	66,299	11,151	299,778
NBV at 31 December 2021	<u>3,805</u>	<u>267,604</u>	<u>77,360</u>	<u>25,424</u>	<u>374,193</u>

7. Receivables

	2022	2021	2022	2021
	€	€	£	£
Receivables	4,827	39,802	4,282	33,445
Prepayments & Accrued Income	190,304	168,323	168,786	141,438
	<u>195,131</u>	<u>208,125</u>	<u>173,068</u>	<u>174,883</u>

8. Payables (amounts falling due within one year)

	2022	2021	2022	2021
	€	€	£	£
Payables & Accruals	<u>449,906</u>	<u>762,155</u>	<u>399,035</u>	<u>640,424</u>

9. Capital Grant Reserve

	2022	2021	2022	2021
	€	€	£	£
Opening Balance	445,319	562,393	374,193	505,608
Capital Additions	2,526	35,862	2,154	30,827
Capital Disposals – Cost	(86,678)	(112,219)	(73,916)	(96,463)
Capital Disposals – Depreciation	86,678	112,219	73,916	96,463
Currency Translation Adjustment	0	0	17,108	(30,778)
Less amount released to I&E A/C *	(109,848)	(152,936)	(93,675)	(131,464)
	<u>337,997</u>	<u>445,319</u>	<u>299,780</u>	<u>374,193</u>

* Amount released to I&E	2022	2021	2022	2021
	€	€	£	£
Amortised in line with depreciation	(109,848)	(152,936)	(93,675)	(131,464)
	<u>(109,848)</u>	<u>(152,936)</u>	<u>(93,675)</u>	<u>(131,464)</u>

10. Net Cash Inflow/(Outflow) from Operating Activities

	2022	2021	2022	2021
	€	€	£	£
Surplus/(Deficit) for the period	(12,024)	(241,141)	(10,254)	(207,285)
Transfer from Capital Grant Reserve	(109,848)	(152,936)	(93,675)	(131,464)
Depreciation Charges	109,848	152,936	93,675	131,464
(Increase)/Decrease in Debtors	12,996	24,941	1,815	34,650
Increase/(Decrease) in Creditors	(312,249)	241,079	(241,389)	171,961
Currency Translation Adjustment	0	0	42,912	(64,064)
	<u>(311,277)</u>	<u>24,879</u>	<u>(206,916)</u>	<u>(64,738)</u>

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 01.01.22	Cashflow	At 31.12.22
	€	€	€
Euro Account	717,718	(54,251)	663,467
Sterling Account	747,424	(225,512)	521,912
Deposit Account	52	0	52
Petty Cash	375	(208)	167
Credit Cards	17,071	(31,306)	(14,235)
Total	<u>1,482,640</u>	<u>(311,277)</u>	<u>1,171,363</u>

	At 01.01.22	Cashflow	At 31.12.22
	£	£	£
Euro Account	603,084	(14,635)	588,449
Sterling Account	628,045	(165,146)	462,899
Deposit Account	44	2	46
Petty Cash	316	(168)	148
Credit Cards	14,344	(26,969)	(12,625)
Total	<u>1,245,833</u>	<u>(206,916)</u>	<u>1,038,917</u>

12. Promotion Activities

	2022	2021	2022	2021
	€	€	£	£
Media Costs	2,315,708	2,202,479	1,974,745	1,893,251
Marketing Costs	259,266	471,288	221,092	405,119
Events	60,714	33,875	51,775	29,119
Publications	135,861	19,718	115,857	16,949
Project & Conference Sponsorship	53,875	82,317	45,942	70,760
Educational Development	96,682	103,683	82,447	89,126
Helpline Activities	12,487	19,708	10,648	16,941
	<u>2,934,593</u>	<u>2,933,068</u>	<u>2,502,506</u>	<u>2,521,265</u>

13. General Reserve

	2022	2021	2022	2021
	€	€	£	£
Opening Balance	928,610	1,169,751	780,292	1,051,641
Surplus/(Deficit)	(12,024)	(241,141)	(10,254)	(207,285)
Currency Translation Adjustment	0	0	42,910	(64,064)
Closing Balance	<u>916,586</u>	<u>928,610</u>	<u>812,948</u>	<u>780,292</u>

14. Related Party Transactions

The Food Safety Promotion Board is a cross border implementation body sponsored by the Department of Health (I) and the Department of Health (NI) 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. No Board member, key manager or other related party has undertaken any material transactions with the Food Safety Promotion Board during the year.

15. Future Capital Expenditure

The Food Safety Promotion Board had no capital commitments at 31 December 2022.

16. Leases / Commitments

(a) Future Minimum Lease Commitments

At 31 December 2022, the Board had commitments under operating leases as follows:

	31.12.22	31.12.21	31.12.22	31.12.21
	€	€	£	£
Within 1 Year	483,333	293,333	428,683	246,482
Between 2 and 5 Years	1,496,919	1,144,772	1,327,662	961,929
More than 5 Years	746,769	-	662,332	-
	<u>2,727,021</u>	<u>1,438,105</u>	<u>2,418,667</u>	<u>1,208,411</u>

The Board entered into an agreement in 2016 to lease a portion of the ground floor of the Cork Office to the Commissioners of Public Works in Ireland (OPW) for a period of 10 years. The annual rent for this lease is €76,667 per annum, payable in quarterly instalments.

The overall annual rent payable in respect of leased premises is broken down as follows:

Rents payable / (receivable)

Location	Expiry Date	31.12.22	31.12.22	31.12.22	31.12.22
		€	€	£	£
Cork	2026	370,000	370,000	328,164	310,904
Cork Sub Lease	2026	(76,667)	(76,667)	(67,998)	(64,422)
Dublin	2031	190,000	-	168,517	-
Total Annual Costs (Net)		<u>483,333</u>	<u>293,333</u>	<u>428,683</u>	<u>246,482</u>

The Food Safety Promotion Board has signed a lease in 2023 for 10 years from December 2021 to December 2031.

(b) Other Commitments

The Board has other commitments in respect of approved research contracts at 31 December 2022 in the amount of €912,579/£809,394 (2021 €792,971/£666,318).

17. Retirement Benefits

The retirement benefit scheme consists of a number of sections with different benefit structures. The main sections are:

The Core Final Salary section – this is a final salary pension arrangement with benefits modelled on the Classic section of the Principal Civil Service Pension Scheme in Northern Ireland. The scheme provides a retirement benefit (eightieths per year of service), a gratuity or lump sum (three-eightieths per year of service) and spouse's and children's pensions. Normal Retirement Age is a member's 60th birthday. Retirement Benefits in payment (and deferment) increase in line with general price inflation.

The Core Alpha section – this is a career averaged revalued earnings retirement benefit arrangement or 'CARE' scheme with benefits modelled on the alpha section of the Principal Civil Service Pension Scheme in Northern Ireland. The scheme provides a retirement benefit based on a percentage (2.55%) of pensionable pay for each year of active membership (the retirement benefit is increased at the start of each scheme year in line with general price inflation) and spouses's and children's pensions. Normal Retirement Age is a member's State Pension Age in the relevant jurisdiction which is currently 67, 68 or between 67 and 68 in the UK and 68 in Ireland. Retirement Benefits in payment (and deferment) increase in line with general price inflation.

Benefits accumulated for service up to 31 March 2015 remain payable at retirement on a final salary basis. Therefore, most core section members have benefits in both the Final Salary and Alpha section and new entrants who join the scheme after 1 April 2015 will in most cases, become members of the Core Alpha section.

Reserved Rights Section – all Southern Core Members were given the option to change to a category of membership based on the Superannuation Scheme for Established Civil Servants (which is the Irish Civil Servants Scheme). The options exercise was completed on 31 March 2015 and 14 of the employees opted to change category of membership.

The retirement benefit valuation at 31 December 2022 is based on FRS102 convention and has been carried out by a qualified independent actuary. The most recent actuarial valuation, for accounting purposes, of the Scheme was as at 31 December 2021. The liabilities at the reporting date have been calculated by updating the results of the 2021 valuation of the Scheme for the assumptions as detailed in these disclosures. Allowance has been made for expected mortality over the period, as well as actual movement in financial conditions since the valuation date. The results this year have been prepared by carrying out a full valuation of the scheme's liabilities incorporating market conditions and scheme data at 31 December 2022. The principal assumptions used to calculate scheme liabilities are:

a) Principal actuarial assumptions used for the calculations

	2022	2021
Discount rate (Ireland)	3.81%	1.40%
Discount rate (Northern Ireland)	4.73%	1.85%
Inflation rate (Ireland)	2.34%	1.85%
Inflation rate (Northern Ireland)	2.58%	2.70%
Rate of increase in salary (Ireland)	2.58%	2.70%
Rate of increase in salary (Northern Ireland)	2.58%	2.70%
Rate of increase in pensions (Ireland):		
Core members	2.34%	1.85%
All other members	2.58%	2.70%
Rate of increase in pensions (Northern Ireland)	2.58%	2.70%
Year-end exchange rate (Sterling : Euros)	1.13	1.19
Mid-year exchange rate (Sterling : Euros)	1.09	1.16
Average expected future life at age 65 for:		
Male currently aged 65	22.3yrs	22.3yrs
Female currently aged 65	24.4yrs	24.6yrs
Male currently aged 45	23.6yrs	23.6yrs
Female currently aged 45	25.9yrs	26.1yrs

b) Movement in Net Pension Liability during the financial year

	2022	2021	2022	2021
	€'000	€'000	£'000	£'000
(Deficit) in the retirement benefit liability at 1 January	(21,368)	(19,838)	(17,955)	(17,835)
Retirement Benefits paid during the year	368	129	314	111
Current service cost	(1,539)	(1,230)	(1,312)	(1,057)
Past service credit	0	0	0	0
Net transfers out of/(in to) the scheme	0	0	0	0
Other finance income/(charge)	(307)	(163)	(262)	(140)
Actuarial gain/(loss)	(7,678)	(266)	(6,547)	(229)
Exchange differences – £ comparisons	0	0	(785)	1,195
(Deficit) in the pension liability at 31 December	<u>(15,168)</u>	<u>(21,368)</u>	<u>(13,453)</u>	<u>(17,955)</u>

Analysis of the movement in (deficit) in the Plan during the period is as follows:

	2022	2021	2022	2021
	€'000	€'000	£'000	£'000
Gain/(loss) on change of financial assumptions	8,462	(330)	7,216	(284)
Gain/(loss) due to changes in demographic assumptions	0	16	0	14
Experience gain/(loss)	(784)	48	(669)	41
Gain/(loss) due to currency movements	0	0	0	0
Exchange differences – £ comparisons	0	0	0	0
Actuarial gain/(loss)	<u>7,678</u>	<u>(266)</u>	<u>6,547</u>	<u>(229)</u>

The main element of the actuarial loss relates to the change in actuarial assumptions which have increased the value placed on the liabilities.

c) Income and Expenditure Account analysis for the financial year

Analysis of the net deferred funding for retirement benefit is as follows:

	2022	2021	2022	2021
	€'000	€'000	£'000	£'000
Current service cost	1,539	1,230	1,312	1,057
Other finance cost	307	163	262	140
Retirement Benefits paid during the year	(368)	(129)	(314)	(111)
Net transfers (out of)/in to the scheme	0	0	0	0
Exchange differences – £ comparisons	0	0	0	1
	<u>1,478</u>	<u>1,264</u>	<u>1,260</u>	<u>1,087</u>

Analysis of the current retirement benefit service cost is as follows:

	2022	2021	2022	2021
	€'000	€'000	£'000	£'000
Current service cost	1,539	1,230	1,312	1,057
Other finance cost	307	163	262	140
	<u>1,846</u>	<u>1,393</u>	<u>1,574</u>	<u>1,197</u>

d) Deferred Retirement Benefit Funding

In accordance with accounting practice for non-commercial State sponsored bodies in 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 retirement benefits 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 retirement benefits 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 retirement benefits as at 31 December 2022 amounted to €15.168m/£13.453m (2021: €21.368m/£17.955m).

	2022	2021	2022	2021
	€'000	€'000	£'000	£'000
Opening Balance at 1 January	21,368	19,838	17,955	17,835
Increase/(decrease) in Deferred Pension Funding	(6,200)	1,530	(4,502)	120
Balance at 31 December	<u>15,168</u>	<u>21,368</u>	<u>13,453</u>	<u>17,955</u>

e) History of Defined Benefit Liabilities

	2022	2021	2020	2019
	€'000	€'000	€'000	€'000
(Deficit) as at 31 December	(15,168)	(21,368)	(19,838)	(16,225)
Experience adjustment on liabilities Including exchange rate effect gain/(loss)	(784)	48	(96)	38
Percentage of Scheme Liabilities	5.2%	0.2%	0.5%	0.2%
	2022	2021	2020	2019
	£'000	£'000	£'000	£'000
(Deficit) as at 31 December	(13,453)	(17,955)	(17,835)	(13,804)
Experience adjustment on liabilities Including exchange rate effect gain/(loss)	(669)	41	(85)	33
Percentage of Scheme Liabilities	5.2%	0.2%	0.5%	0.2%

f) Sensitivity analysis

	€'000
Change in the value of the liabilities	
Discount rate + 0.5%	(1,492)
Inflation + 0.5%	1,722
Mortality (1 year younger)	469

18. Contingent Liabilities

McCloud and Sargeant Ruling – Contingent Liability Note

The Court of Appeal in the McCloud and Sargeant cases found the transitional protections introduced as part of the 2015 reforms to public service pensions were discriminatory. In response to those judgments, a “prospective” and “retrospective” remedy have been confirmed.

The “prospective” element means that from 1 April 2022 members of the North/South Pension Scheme Core Final Salary and Reserved Rights PCSPS(NI) sections were moved to the alpha scheme in respect of any accrual from that date. The impact of this change on the liabilities has been allowed for in the above disclosures.

The Bodies are currently working with administrators to deal with the “Retrospective” remedy which is to be implemented, from 1 October 2023. This remedy will result in affected members being given a “deferred choice underpin” for the period 1 April 2015 and 31 March 2022. In effect members can select the method of benefit accrual (final salary or CARE in the alpha section) over the remedy period which is most advantageous to them. Until member by member calculations have been completed, the final cost of this remedy is unlikely to be finalised for some time.

No allowance has been made for the Retrospective element of the remedy in the above disclosures. We estimate, on the basis of previous contingent liability notes prepared for each Body, that additional costs for the retrospective remedy will be up to €230k as at 31 December 2022 (€250k 2021).”

19. Date of Authorisation for issue

The Accountable Person (CEO) authorised the issue of these financial statements on 19/12/2023.

Appendix 1 – Accounts Direction

Food Safety Promotion Board

ACCOUNTS DIRECTION GIVEN BY THE NORTHERN DEPARTMENT OF HEALTH AND THE SOUTHERN DEPARTMENT OF HEALTH, 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

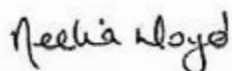
The annual accounts shall give a true and fair view of the income and expenditure and cash flows for the financial year, and the state of affairs as at the year end. Subject to this requirement, the Body shall prepare accounts for the financial year ended 31 December 2018 and subsequent financial years 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; and
- c) any other specific disclosures required by the Sponsor Departments,

except where agreed otherwise with Finance Departments, in which case the exception shall be described in the notes to the accounts.

Signed by the authority of the


Department of Health (NI)



Dated

1 October 2019

Department of Health (S)



Dated

30 October 2019

Notes

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2022

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