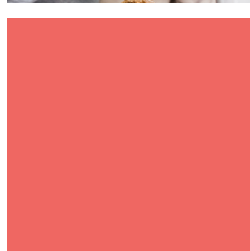
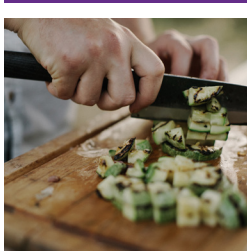
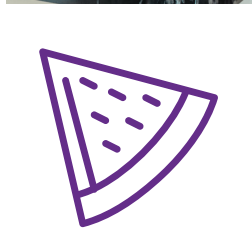
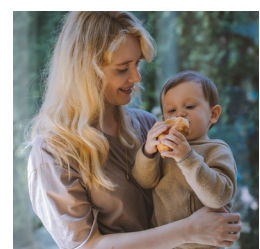
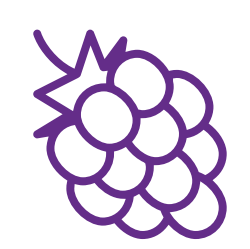


# ANNUAL REPORT

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



# 2021

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## Research

**safefood** targeted relevant knowledge gaps by prioritising its research through a structured programme of horizon scanning.

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**safefood** worked with stakeholders and partners to develop new resources for different age groups across the island of Ireland.

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**safefood** networks formed dynamic and rewarding environments for the exchange of information for mutual benefit to stakeholders.

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# Chief Executive's Statement



When reflecting upon this year in **safefood**, there's one word which truly sticks in my mind: Resilience - the resilience of my colleagues to adapt to new ways of working against a backdrop of ongoing change in our lives while ensuring our important work in food safety and nutrition on the island of Ireland continued successfully. Across the wide range of our activities in research, professional networks, education, community food and communications, the work and achievements of my colleagues is a sterling example of the best that our public service stands for and offers.

**safefood's** work as a North/South body is founded on high-quality research and whether in food safety or nutrition, our research continues to be an asset that both informs and educates. It is the cornerstone of our evidence base that supports so many activities for so many different audiences. In total, reports from eight research projects were published this year with topics ranging from consumer attitudes and usage of meat thermometers; to the third edition of our healthy food basket research in Northern Ireland which in fact is very timely for those working in policy and advocacy. I'm also proud of the four research projects which were completed this year as well as the four which commenced. With subjects including antimicrobial resistance in animal health; and public acceptability of policies to address obesity, I look forward to their final outputs. At **safefood**, we have a history of innovative research and these new projects will contribute positively both to the scientific knowledge base, but also to practical advice and guidance for the public and those involved in producing our food.

Following restrictions caused by the Covid-19 pandemic, our Knowledge Network has returned in a hybrid format offering rewarding in-person and online environments for food professionals on the island. Our network membership numbers a strong 3,600 and we welcomed more than 140 new members this year. With 33 events delivered to approximately 1,000 delegates during the year, I look forward to seeing how the Network will grow across the food business sector especially. The effects of the pandemic are still being felt across our society, particularly in food production and catering-hospitality sectors. This year saw the launch of '**safefood** for Business' our new free eLearning platform for small food businesses which provides free and practical training to support their needs. Created with small

business owners in mind, it has the capability to support them as customers return and help build a culture of good food safety that benefits us all.

This year marked the fourth tranche of our three-year Community Food Initiative (CFI) scheme which supports projects in disadvantaged communities, north and south. Since 2019, we have funded 14 community projects across the island and engaged with more than 5,000 families. Whether through webinars or community-led events, this practical programme has consistently shown to have had a positive impact on families and their wider communities by increasing awareness and knowledge around healthy eating and nutrition. We look forward to building on this legacy in years to come.

Working in partnership with the Food Standards Agency in Northern Ireland, our all-island Food Poverty Network continues to provide a focus to this important issue that is developing across society. New **safefood** research published at the Network's annual conference revealed that families on low-income need to spend more than 1/3 of their weekly income to afford a healthy food basket to meet basic nutritional needs. Giving a voice to food poverty is critical to ensuring that policies to address it are practical, timely and informed by real-life experiences of those most in need. In tandem, the work of the all-island Obesity Action Forum, which is chaired by **safefood**, also continues to provide an important platform for the latest in research, advocacy and obesity-related issues. The two bi-annual workshops, underpinning these programmes, attracted approximately 200 delegates to hear about policies and real-life interventions to increase physical activity; and the latest in the 'Whole Systems Approach' to tackling obesity. The forum brings together more than 31 different organisations working in the area and their partnership-working is key to addressing future challenges on the island.

In Education, our new partnership with the Irish Football Association has created an innovative, interactive nutritional and physical activity teaching resource for after-school audiences. To date, more than 1,200 children from 12 primary schools across Northern Ireland have taken part and we hope to grow that number in years to come and extend this work to other sporting organisations and governing bodies.

Public awareness campaigns are often the most visible aspect of **safefood**'s work. This year represented the fourth year of our 'START' campaign which encourages families to take the first steps towards a healthier lifestyle and eating habits. As well as bringing the campaign to in-person events like the Balmoral Show, we hosted an online START webinar

for more than 200 parents, enabling them ask health experts for advice on how to manage treats at home. Our new three-year food safety campaign 'Trust the Meat Thermometer' also launched this year. Combining fun and humour with an engaging character and important food safety messages has created a memorable campaign which we hope will engage novice cooks of all ages. As public trends for accessing health information continues to evolve, so does **safefood**'s offering. This year saw the launch of our 'Curious Consumer' podcast series which aims to present key food safety messages in a more entertaining, informal podcast format. It marks a new departure for the organisation as we seek new channels and formats to bring our science messages and the general public closer together. Our work to harness the reach of social and digital communications has the potential to amplify our research, broaden our networks, ensure that our science evidence base is evident and engage more people on food safety and nutrition topics.

The work of **safefood**'s Corporate Operations Directorate is integral to the organisation, without which we wouldn't be able to function. Their unseen work ensures we have the capabilities and systems to manage our changing work patterns and help ensure we continue to fulfil our mandate across both jurisdictions.

It's clear that the impact of both Brexit and the global pandemic will create many new challenges for **safefood** in the years ahead. Since our establishment, we have always approached challenges using a partnership and collaborative approach - working together and using evidence to build solutions and change behaviours. The resilience of my colleagues in continuing to show fortitude, passion and energy in the face of many challenges is a credit to us all.

On behalf of all my colleagues and our Advisory Board at **safefood**, I would like to thank all those many individuals, agencies and organisations across the island of Ireland who work with us.


I look forward to the new opportunities that await us.




**Dr. Gary A. Kearney**  
Chief Executive Officer

# 2021 at a glance


## January


	Rufus handwashing survey
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## February

	A review of vegetarian meat substitutes on sale in Ireland published.
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## March

	<b>safefood</b> for life interactive education resource launched.
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	Weaning videos for parents created
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## May

	START - lets give treats a break campaign goes live
---	---

	Food in schools forum Ireland formed
---	--------------------------------------

## June

	Launch of the 'Curious Consumer' podcast
---	--


	Healthy food basket NI research launched
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## July


	Launch of football based 'On the Ball – Healthy Know How for Active Kids' programme and events.
---	---


	New food safety campaign 'Trust the meat thermometer'
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## August

	Summer food safety messaging on bbq's and eating outdoors
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## September

	<b>safefood</b> takes a stand at the Balmoral show
---	--

	Cost of a healthy food basket research Ireland
---	--


	Transform Your Trolley 2021 launched
--	--------------------------------------

## October


	START – lets go easy on the treats
---	------------------------------------


## November

	<b>safefood</b> for business launched
---	---------------------------------------

	safetrak consumer research
---	----------------------------

## December

	Christmas food safety and nutrition advice
---	--

	<b>safefood</b> ventures into TikTok
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# The safefood Brand



49%

**Seen/Heard about safefood recently**

Just under half of adults on the island of Ireland have seen, heard or read about **safefood**, the highest level recorded since 2017.



68%

**Prompted Brand Awareness**  
for the island of Ireland



71%

**Logo Recognition**



78%

**safefood is knowledgeable about food safety & healthy eating**  
(among those aware of safefood)

Awareness of **safefood** was at its highest level in Northern Ireland in 5 years

## 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 safe food 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 is 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 (IOI).

### Research projects overview

#### The following research projects were completed in 2021:

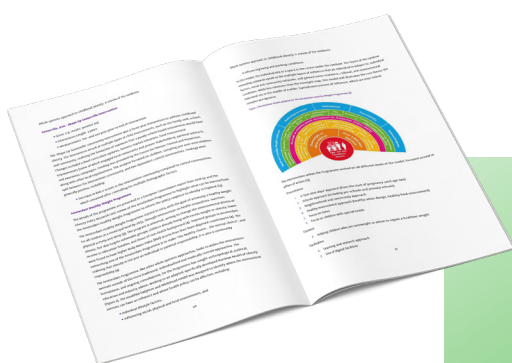
- Use of antimicrobials in animal health on the island of Ireland: knowledge, attitudes and behaviour
- Socioeconomic cost of food hypersensitivity on the island of Ireland
- Food supplements – exploring our reasons for taking them
- Public acceptability of policies to address obesity

#### The following research projects commenced in 2021:

- Mycotoxin control in cereals: safeguarding human food
- Food safety culture - establishing a strong food safety culture in small food businesses: attitudes, barriers and facilitators
- Consumers' use of smart devices while preparing food in the domestic kitchen on the island of Ireland
- Reducing the exposure of children and adolescents to digital marketing of unhealthy foods

### Publications

8 research reports were published by **safefood** in 2021, covering food safety and healthy eating:



#### Meat thermometers and consumers

This project investigated current perceptions and trends in the use of meat thermometers by consumers on the island of Ireland. It assessed consumer attitudes towards meat thermometers and their reported usage behaviour, identified the barriers and facilitators towards their use and, developed recommendations for overcoming these barriers. Global advice from the World Health Organization recommends that consumers cook food thoroughly and “ideally use a thermometer” to ensure food is safe for consumption. Current advice from **safefood** shows consumers how to judge whether meat is properly cooked. The correct use of meat thermometers can encourage consumers to exhibit safe cooking practices in turn, ensuring safe diets.

#### Vegetarian meat substitutes

This report provides an overview of the different types and the nutritional content of vegetarian, plant-based meat substitutes available online from a range of supermarkets on the island of Ireland. We also investigated consumer perceptions of the nutritional content of vegetarian, plant-based meat substitutes, their reported purchase, motivations and consumption of these products.

#### What is the cost of a healthy food basket in Northern Ireland in 2020?

Two previous research projects, in 2014 and 2016, worked with members of the public in multiple ‘deliberative focus groups’ across Northern Ireland, to agree what should be included in a minimum essential, but nutritionally adequate and socially acceptable, food basket.

This report presents the cost of the minimum essential food basket for the four household types, adjusted to reflect food costs in 2020, building on the data published thus far for 2014, 2016 and 2018. This demonstrates the average weekly cost of healthy food, and the level of household income that may need to be spent on attaining this minimum standard.



### What's on offer?

In November 2018, **safefood** commissioned a research project to understand the nature of food provision in children's social spaces on the island of Ireland. The aim of this research was to collect data on the types of food and drink available in places where children play and exercise and to gain an understanding of the barriers to and facilitators for making healthy food available in these locations.

This report presents research findings and recommends ways to support centre managers, members of catering staff and parents to enable healthier food and drink choices in children's social spaces.

### What is the cost of a healthy food basket in Ireland in 2021?

Replicating the research used in the Northern Ireland report, *What is the cost of a healthy food basket in Northern Ireland in 2021?* This report presents the cost of what is deemed a minimum essential basket to provide a healthy and nutritious diet for six household types in Ireland.

### Do people wash their hands after using the bathroom?

The project involved an investigation of hand hygiene facilities, policies, and practices in restroom settings on the island of Ireland.

Adequate hand hygiene practice and compliance – knowing how and when to do it and routinely doing it – is known to be very important for the prevention of many communicable diseases. However, most of the research investigating hand hygiene behaviour has focused on healthcare settings, this research looks at public settings.

### Whole systems approach to childhood obesity

The focus of the review is on interventions that take a whole systems approach with a primary aim of addressing childhood obesity. The report identifies the learnings, the facilitators and the barriers. The report also considers the obesity policy context in Ireland and Northern Ireland as a basis for the further development of whole systems approaches. It is intended to support policy makers and local decision makers to progress whole systems approaches to childhood obesity in both jurisdictions.

### The impact of the SARS-Cov-2 Pandemic on the food chain on the island of Ireland

The food chain on the island of Ireland is complex and international and therefore subject to macro risks from the pandemic. We set out to analyse how this food chain is currently operating under the crisis conditions brought about by the pandemic, and what vulnerabilities have already been identified and are likely to be experienced in the short to medium term – vulnerabilities that may have ramifications for food safety and food fraud. It was opportune to garner current expert opinion on where the pandemic will likely impact this food chain and how these upsets will likely evolve. The aspiration is that this will contribute to the augmentation of food chain resilience on the island of Ireland, thereby protecting the indigenous food industry, as well as public health and consumer choice.

#### 5 Publications were published for consumers and businesses in 2021

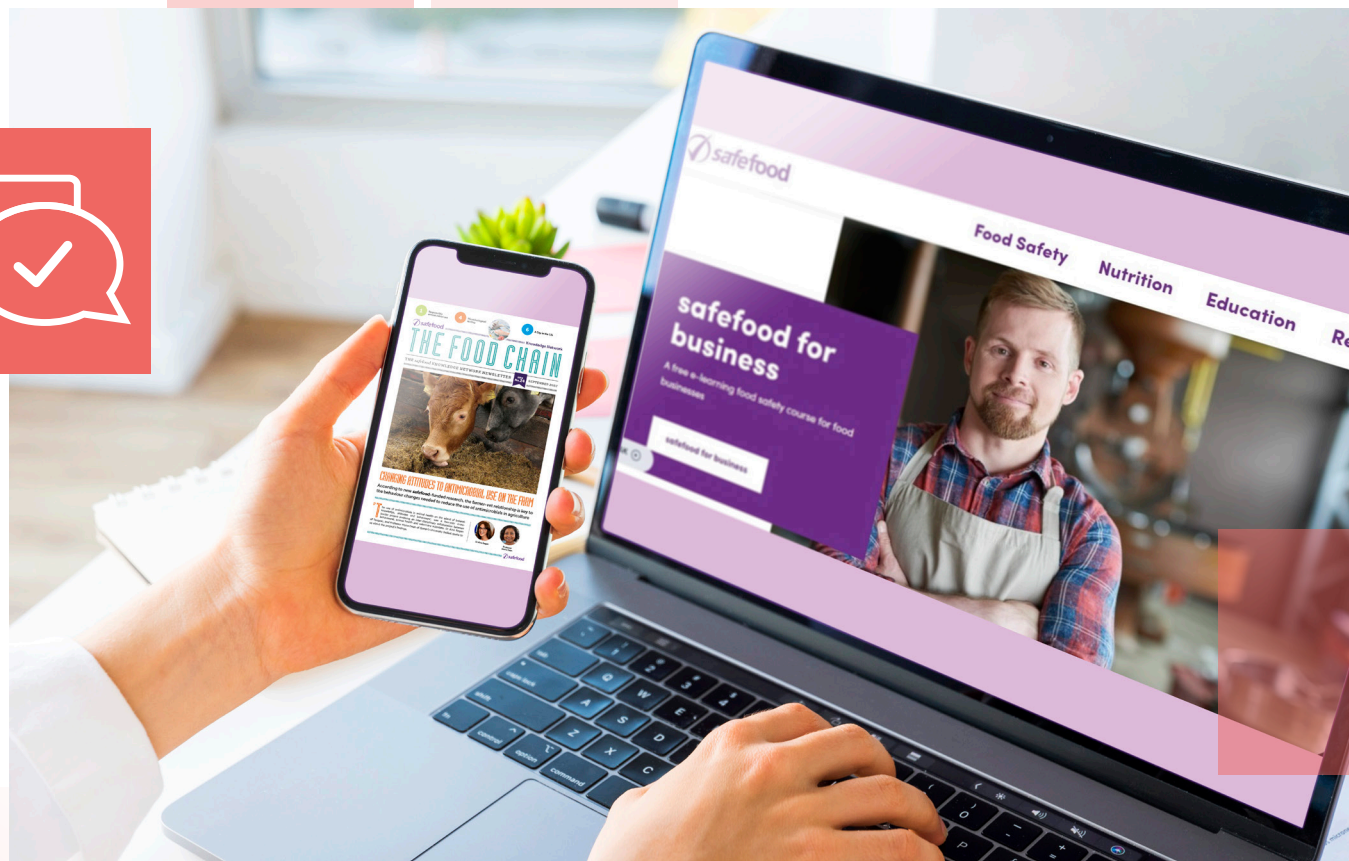
- Sugar in drinks poster reprint
- Protect your business from food fraud flyer
- Transform your trolley – 8 step leaflet
- 101 Square meals recipe book reprint.

#### 101 square meals - Ebook

**safefood** were delighted to work with The National Council for the Blind Ireland to provide an accessible version of the popular recipe book 101 Square Meals.



## Our Networks



**safefood's** unique north/south position promotes 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

Members of the Knowledge Network form a community of over 3,600 professionals working in food businesses, environmental health, regulatory agencies, public health, food testing laboratories, research and education.

The Knowledge Network aims to form a dynamic and rewarding environment for the exchange of food safety information for mutual benefit of its members. It aims to bring together those involved in knowledge creation and application and policy development to support and enhance food safety. The Knowledge Network has created and augmented linkages across the island of Ireland between food safety professionals throughout the whole food chain since 2011.

**safefood's** objectives for the Knowledge Network are:

- 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 multidisciplinary 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.

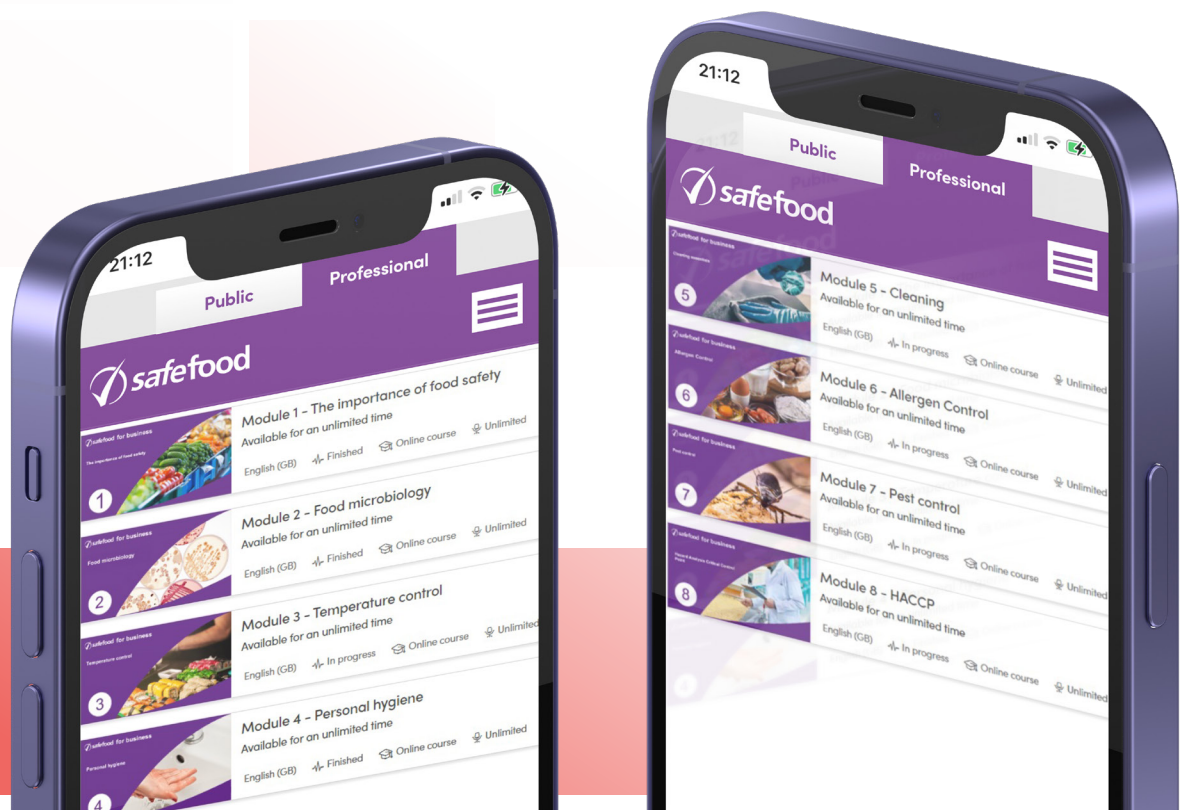
## Knowledge Network in 2021

- ✓ Membership stands at 3,600
- ✓ There were 140 new members in 2021
- ✓ 33 events were delivered to nearly 1,000 people
- ✓ Attendees represented 268 different employment backgrounds.
- ✓ 14 events were held to support small to medium food businesses.
- ✓ 12 editions of network news were published
- ✓ 3 editions of the food chain were delivered to 2,400 subscribers

## safefood for business

**safefood for business** was launched in November 2021. In the first month over 300 users registered and to date there are approximately 1,400 users.

Building a culture of good food safety benefits both the public and food businesses that supply them. There are approximately 50,000 businesses producing or selling food across the island of Ireland and around 80% of these are small food businesses. Having met many small food business owners through our Knowledge Network, we understand the pressures they face and how they have a lot on their plate, including food safety training. Our aim is to provide business owners with a free and practical food safety training tool that fits their needs. The programme offers food safety training in short, practical and engaging modules using real-life scenarios.





## Food hypersensitivity

**safefood** continued to assist small food businesses during 2021, particularly those in the Catering & Hospitality sector. Following the popular masterclasses in food allergen management which **safefood** delivered in partnership with the FSAI and HSE in 2019-2020, seven further masterclasses were delivered online to catering & hospitality students at colleges of further and higher education throughout Ireland in 2021 at the behest of the lecturers. In addition, we held seven online webinar/training events for small food businesses that focussed on practical allergen management and three supplementary information webinars dealing with (a) allergen cleaning and disinfection, (b) new protein sources and implications for the allergic consumer, and (c) allergen-related considerations in the formulation of new products. All events were well attended and the feedback from the delegates was positive.

## Podcasts

2021 saw **safefood** launch *The Curious Consumer* podcast which presented key food safety messages in an entertaining scripted format debunking food safety myths. Each podcast was embedded on a dedicated webpage with a written description of the content. In 2021 there were 593 downloads over four episodes with 1,943 page views. An episode exploring the truth behind the five- second rule was most popular.

*The Curious Consumer* series followed the launch of Food Safety and Nutrition podcast series in 2020 aimed at professionals. The series continued in 2021 with 2,149 downloads and 870 page views where the most popular episode examined remote auditing.



## Food Fraud checklist

Food fraud is a constant threat to all food manufacturing businesses on the island of Ireland. A new food fraud checklist resource for small food businesses was developed by **safefood** in partnership with the Institute for Global Food Security at Queen's University Belfast. The resource is designed to assist food businesses, particularly Small Medium Enterprise (SME's) food businesses, in addressing the potential for fraud-related risks to their businesses and reputation.

## Community Food Initiative

At **safefood**, we are immensely 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.



## Community food initiative in 2021

The Community Food Initiative Programme, which runs in three-year blocks, completed its fourth tranche in 2019 to 2021.

- ✓ The programme engaged with almost 5,250 families over a 3-year period.
- ✓ 3,769 families took part in community events
- ✓ 1,479 families participated in small projects
- ✓ The 2019-2021 programme funded 14 community initiatives.

Evaluation of the programme has shown to have had a positive impact on families and communities increasing awareness and knowledge around healthy eating.

The Covid-19 pandemic impacted greatly on the last CFI programme. CFI leaders had to adapt the delivery of their projects in response to the resulting public health restrictions. Each CFI faced a unique set of challenges in their communities. The CFIs showed innovation, creativity, and resilience in their response to these challenges, moving to delivering programmes online. This proved very successful with many CFIs running a greater number of projects each year and engaging with a larger audience.

Participants said they enjoyed the programme and found it useful, rewarding and fun. They reported changes in food skills and behaviours.

### CFI highlights from 2021

#### Designing community food programmes that last webinar

At this webinar speakers discussed community cooking programmes and training opportunities on the island of Ireland, including 'Cook it!', 'Food Values' and 'Healthy Food Made Easy'. The importance of collaborative working and support from other community and public services stakeholders were also discussed. The webinar also explored funding streams available to community organisations across the island of Ireland.

#### Community Food Initiative video

**safefood's** created a video to showcase the impact of the Community Food Initiative Programme.

#### Community Food Initiatives: Healthy Food, Healthy Families 2019-2021

This booklet provided a summary of some of the community events and small projects that were developed and delivered by the CFI leaders during the 2019-2021 programme.

## All-island Food Poverty Network

Two editions of the All-island Food Poverty Network newsletter were published in 2021 to over 219 subscribers.

Food poverty, defined as the inability to access a nutritionally adequate diet, is a significant issue for many people on the island of Ireland. Food poverty was experienced by 7.4% of households in Ireland in 2019, an increase from 7% in 2018. In Northern Ireland 16% of adults were food insecure in 2020-2021, 9% had low food security and 7% had very low food security.

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 in Northern Ireland.

Eighteen organisations are represented on the forum 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.

The network prioritises the following activities:

- **Advocacy and communication**  
Provide support, deliberation and partnership, when appropriate, among network members in advocating for food poverty at a range of levels from policy to practice.
- **Evidence**  
Discuss existing/new data and gaps in the evidence base on food poverty on the island of Ireland at each meeting, build consensus and identify potential opportunities for addressing the information gaps.
- **Resources**  
Share information on new/ existing programmes and resources among members

**safefood** in partnership with the Food Standards Agency in Northern Ireland hosted the annual All-island Food Poverty Network webinar on the topic of 'food poverty and health inequalities' in September, which was attended by over 180 delegates. Speakers discussed health inequalities, the implications for food poverty and the impact of a nutritionally poor diet. The webinar included a presentation launching the new 'What is the cost of a healthy food basket in Ireland in 2020?' report. (Research for NI was launched earlier in the year). The research found that families on low incomes need to

spend 35% of their weekly take home income to afford a healthy food basket that meets basic nutritional needs.

To support the research launch, **safefood** hosted a podcast with the two lead researchers, issued a press release to media and created web and social content. Publicity coverage for this story was excellent as can be seen from the summary below.

### 34 pieces of press coverage including

- 31 print and online articles
- 3 pieces of broadcast

In industry terms these pieces of coverage resulted in 1,085,628 people seeing the news story.

The screenshot shows the 'Foodwise' family food newsletter. It features a header with the 'safefood' logo and 'safefood.net' URL. The main title is 'Foodwise Family Food Newsletter from safefood'. Below the header is a large image of a school lunchbox. The first article is 'School lunchboxes' with a 'Read' button. The second article is 'Stay cool and clean' with a 'Read' button. The third article is 'Back-to-school bedtime' with a 'Read' button. The fourth article is 'Screen time' with a 'Watch' button. The fifth article is 'Fussy eaters' with a 'Read' button. Below the articles is an Instagram section with the text 'Follow us on Instagram' and a grid of images. At the bottom, there are social media icons for Facebook, Instagram, Twitter, and Pinterest, along with 'Share' and 'Tweet' buttons. The footer contains the address 'safefood, Block A, Abbey Court, Lower Abbey Street, Dublin 1, D01 XX84' and a link to unsubscribe from the newsletter.

## All-island Obesity Action Forum



The forum includes stakeholders from 31 organisations



10% growth in subscribers to the All-island obesity Newsletter in 2021



Nearly 200 delegates attended the two bi-annual workshops.

The All-island Obesity Action Forum was established in December 2008 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 All-island Obesity Action Forum launched its e-bulletin titled The All-island Obesity News in April 2009. It aims to support the work of the Forum by promoting the sharing of information and exchange of best practice. The monthly e-bulletin highlights obesity-related events, news, reports and research.

An evaluation of the publications was carried out in 2021 which saw most respondents rated obesity news as either excellent or very good. Twelve editions of All-island Obesity News were published in 2021 to over 640 subscribers.

As part of its work, the forum holds bi-annual workshops. The topic for the first All-island Obesity action forum workshop of 2021 discussed the barriers to physical activity, and explored the policies and interventions designed to increase physical activity. Delegates learned first-hand about the challenges and barriers to physical activity for individuals living with obesity, heard about the new strategy to increase physical activity in Northern Ireland and explored various evidence-based interventions to promote physical activity.

The second All-island Obesity Action Forum workshop of 2021 was titled 'Whole systems approach to addressing obesity on the island of Ireland'

At the workshop a **safefood** research report entitled 'Whole systems approaches to childhood obesity: A review of the evidence' was launched by the principal researcher Dr Mirjam Heinen from University College Dublin. Professor

Harry Rutter from the University of Bath then introduced the topic of the whole systems approach to obesity. Greg Straton from the Department of Health, Ireland discussed the Sláintecare Healthy Communities programme which operates in Ireland. Finally, David Tumilty from the Public Health Agency discussed a whole systems approach to obesity prevention in Northern Ireland.

## 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 relationships on the island of Ireland. The following are some examples:

### 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 9 organisations represented on the forum.

Following the successful work of the NI forum the ROI Food in Schools Forum was established in May 2021. The aim of the Forum is to provide strategic leadership and guidance to help ensure food provided in schools is representative of the Healthy Eating Guidelines, and makes a significant contribution to childhood nutrition, and that schools contribute to the development of the knowledge and skills necessary to make healthy food choices. Membership of the group includes 7 Government Bodies.

### Campaigns

Partnership-working helps our public awareness campaigns achieve a greater reach among audiences and delivers a consistent approach across many sectors including health, community and education. **safefood** would like to thank the following organisations for their support of **safefood** campaigns in 2021.

The Health Service Executive, The Public Health Alliance, Healthy Ireland, The Department of Health ROI, The Department of Health NI, The Healthy Living Alliance Northern Ireland, Early Childhood Ireland, Early Years Northern Ireland, The Community Food Initiatives, South East Cork Area Development Partnership CLG, The Irish Football Association.



## Supporting Policy

**safefood** is a member of Obesity policy groups in ROI and NI.

### Ireland

The Obesity Policy Implementation Oversight Group (OPIOG) published Healthy Eating Guidelines for Older Adults in 2021. The group also worked on a social media campaign promoting healthy eating in a post-pandemic context, a child food poverty group and a new working group was formed with the aim of developing new resources to support consumers moving towards a plant-based diet.

**safefood** were involved in developing Nutrition Standards for food and beverage provision for staff and visitors in healthcare settings.

### Northern Ireland

The group discusses topics such as the START campaign and whole systems approach to address obesity.

### Promotion of fruit and vegetable to primary schools

**safefood** sponsored two initiatives 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. In Ireland **safefood** sponsored Agri Aware's Incredible Edibles programme whose aim is to educate students about growing fruit and vegetables and to increase their knowledge of food origin and quality.



## 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.

In 2021 **safefood** were delighted to launch two new education programmes.

## On the ball

An innovative new partnership between **safefood** and the Irish Football Association (IFA) in Northern Ireland used football to encourage children to adopt healthier eating and lifestyle habits. **safefood** became the Irish FA's official safe and healthy eating partner in June 2021. The two organisations came together to deliver a series of football-based programmes and events across Northern Ireland to teach young people the importance of creating healthy eating habits and being physically active from a young age.

The new partnership kicked off with more than 1,200 children across 12 primary schools participating in one day festivals that incorporated interactive and practical challenges and games to introduce children to the benefits of healthy eating and physical activity.

The interactive resource titled 'On the ball - healthy know-how for active kids' was developed by **safefood** to be delivered by the IFA's Let them Play Officers via a six-week after school programme. The programme educates children aged between eight to ten-year-olds to make healthier choices in terms of physical activity and nutrition. In particular how and why it is important to make healthier choices, for example eating more fruit, vegetables and healthy snacks, as well as drinking water or milk instead of fizzy drinks. It will also help children understand the importance of getting enough sleep for growth and development and the need to reduce the amount of time they spend on their screens and being more active.

The six-week programme covered the following topics; hydration, sleep, reducing screen-time, healthy food choices, reducing sugary snacks and portion sizing. A mixture of animated PowerPoint, IFA player videos, printed materials and games were included.

 **48** schools took part in On the ball with over 720 children participating.

 **safefood for life**

**Free e-learning food safety course for post-primary students**



To get started visit:

[safefood.net/safefoodforlife](https://safefood.net/safefoodforlife)

## safefood for life

**safefood** for life was originally launched in 2005. The resource was updated to make it more suitable to remote learning at home and class-based learning in school. The design and navigation was also redesigned to make it more engaging and informative for both teachers and students. Video and interactive content to help engage students and improve the overall learning experience was included. The new resource offers food safety education for teens at the touch of a button, covering practical topics including basic food hygiene, food preparation, food allergens and cleaning. Students have the option of sitting an online exam, which enables successful students to receive certification endorsed by the Environmental Health Association of Ireland and recognised by the food industry.

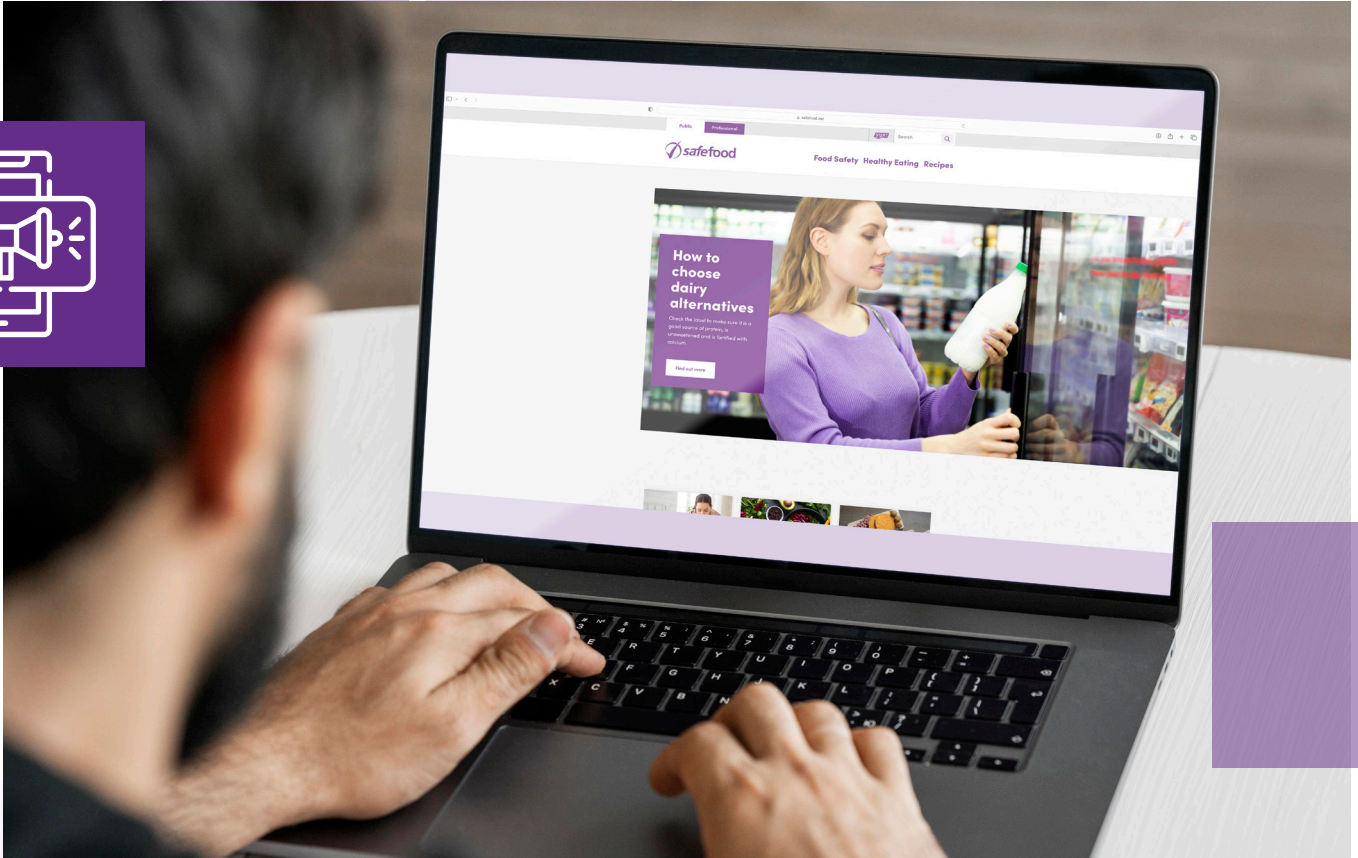
Since 2005, more than 39,000 **safefood** for life exams have been completed. This enables students to take part-time jobs in businesses where food is handled or served and can also help as a steppingstone to a future career in the food industry.

**safefood** supports, sponsors and attends education events and conferences to publicise its resources. These include,

- Irish Primary Principals Network conference
- Association of Teachers of Home Economics conference
- Social Personal Healthy Education (SPHE) event
- Graduate.ie Youth engagement programme



# Digital



Effective promotion of health and wellbeing messages enables people to make significant and positive differences to their lives in many ways. The broad communications landscape is changing at an astonishing rate, opening up a new range of possibilities in how we promote our messages. It is a time of great change in the way people access information every day. The area of health communications has opened up considerably since **safefood** first started over 20 years ago.

**safefood** uses a broad range of digital and social media channels to communicate with its audience.

The Turkey Cooking Calculator continues to be our most popular page with 185,251 recorded page views during Christmas week alone and accounting for just over 10% of traffic in 2021. In comparison the **safe food** home page accounted for 3% of total traffic for the year. Recipes, including the eBook 101 Square Meal, was the most popular section of the website followed by healthy eating and START. Honourable mention for the new **safe food** for life eLearning resource which was very successful in 2021 where the landing page had almost 30,000 page views.

The number of subscribers to our family e-newsletter, Foodwise, increased from 1073 to 1832, with average open and engagement rates of 33% and 9% respectively.

## Social media and YouTube

There were approximately 1,600 organic posts across social media and YouTube in 2021, resulting in 31.7 million impressions and 3,699 engagements, 638 shares, 4.4 million video views and a 0.07% engagement rate. Across platforms we increased our following by 3,508 to 112,264 followers. Facebook had the biggest following at 71,041, proportion of impressions (69%) and engagements (67%).

## Social and Google advertising

During 2021, **safe food** optimised its Google search advertising based on website analytics and pivoted its social media strategy concentrating more on awareness or ad recall for Facebook / Instagram as increasingly audiences are reluctant to move between platforms (ie click to a website) and put less consumer facing advertising into Twitter. Google ad, including search, display and video, impressions of 36.4 million out-performed Facebook / Instagram ad impression of 26.1 million and Twitter ad impressions of 6.8 million. In addition the use of event ads to drive responses to food safety event pages resulting in 1,336 event responses over the course of the year.



**185,251**  
recorded Turkey Cooking  
Calculator page views  
during Christmas week



**101**  
Square Meal eBook  
was the most popular  
section of the website



**759**  
new subscribers to our  
family e-newsletter  
Foodwise



**30,000**  
safe food for life  
eLearning resource  
landing page views



**31.7 million**  
impressions across  
social media  
and YouTube



**3,508**  
new followers across  
all social media  
platforms



**36.4 million**  
impressions from  
Google ads, including  
search, display and video



**1,336**  
food safety event ad  
responses over the  
course of the year

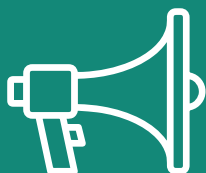


The new site  
attracted nearly  
**2 Million**  
page views in 2021



**16% visitors**  
from the Island of Ireland  
from the previous year

## Our Campaigns



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

## Childhood Obesity

<b>Campaign focus:</b>	Healthy weight for children
<b>Timing:</b>	A five year campaign launched in November 2017
<b>Organisations:</b>	Healthy Ireland, <b>safefood</b> , HSE, Department of Health, the Public Health Agency and partners
<b>Channels:</b>	Outdoor, digital, social
<b>Dates:</b>	November 2017 onwards
<b>Campaign website:</b>	www.makeastart.ie and www.makeastart.org

START aims to be a campaign that inspires parents and carers to take the first step and ongoing steps for their kids’ health by starting with one small change, ‘a daily win’, and encourages them to persist at those wins no matter how often life intervenes to derail them. The campaign aims to be practical, empathetic, and supportive.

START addresses 7 key behaviours that relate to a healthy body weight. The evidence-based campaign messages promote behaviour change and healthy lifestyle habits in children and their families in line with healthy eating and physical activity guidance, specifically; families are encouraged and supported to:

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

Our START campaign was back on air in May and October 2021 with a renewed focus on Treats. This time, we encouraged parents to "Let's Go Easy on The Treats". As well as advertising and interviews in media about the campaign, we supported parents with practical steps on the campaign website [makeastart.ie](http://makeastart.ie) / [makeastart.org](http://makeastart.org) to help reduce treats. The site also had healthy snack ideas and videos from HSE parenting experts. We also enlisted the support of parenting expert Colman Noctor to spread the word about the campaign.

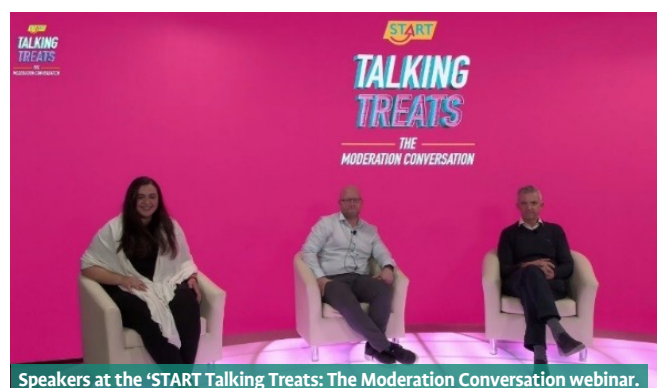
New research from **safefood** in support of the START campaign found that almost 50% of parents and guardians said children are eating more treats since the start of the pandemic and that they found it difficult to keep the amount of treats their children eat to a minimum.

The two campaigns resulted in almost 31,000 recorded page views on the makeastart site where the biggest proportion of visitors were aged between 35-44 (20%), followed by 25-34 (18%) and 45-54 (16%).



**safefood** were delighted to return to the 2021 Royal Ulster Agriculture Society Balmoral show after a break in 2020 due to Covid-19. The show which is Northern Ireland's largest agri-food event took place over four days in September attracting over 100,000 visitors.

Key messages from the START campaign were communicated to family visitors through games, pledges, challenges and competitions.



## Trust the meat thermometer

<b>Campaign focus:</b>	Cooking meat safely
<b>Timing:</b>	A three-year campaign launched in 2021
<b>Channels:</b>	Outdoor, digital, social
<b>Dates:</b>	Summer 2021 onwards
<b>Campaign website:</b>	<a href="https://safefood.net/Food-Safety/Cooking-and-food-safety/How-to-check-your-meat-is-cooked-properly">safefood.net/Food-Safety/Cooking-and-food-safety/How-to-check-your-meat-is-cooked-properly</a>

**safefood** launched a new 3-year food safety campaign “Trust the Meat Thermometer” in July. The aim of the new campaign was to increase 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 currently follow the three established checks (piping hot/ no pink meat/juices run clear) for ensuring meat was safely cooked.

In communicating this new message, we took a really fun, quirky and engaging approach to make people aware of the temperature that BBQ meats need to be cooked to (75 degrees C) and to trust a meat thermometer.

To reach people at point of purchase/in-store, we partnered with the Craft Butchers of Ireland who distributed campaign materials to their 500+ members. We also worked with a popular retailer on a pilot campaign who displayed a campaign leaflet along with meat thermometers at their meat counter.

## Transform your trolley

**safefood** partnered with the Healthy Living Centre Alliance to launch its hugely successful ‘Transform Your Trolley’ programme in communities across Northern Ireland 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 & 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.





The final evaluation report for Transform Your Trolley 2021 was received. Twelve Healthy Living Centres delivered the programme across Northern Ireland, which reached 235 individuals. Evaluation of the programme showed a significant improvement from pre-to-post-programme of reading of more food labels, consuming more fruit and vegetables and preparing more homemade meals. Participants found the programme useful and at the end of the programme, 99% recognised **safefood** as a reliable source of information for healthy eating and food safety. This was an increase from the original 59% reflected at the beginning of the programme. Several recommendations were made for delivery of the 2022 programme which will now be incorporated into mainstream business plans.



### Food safety Christmas campaign

**safefood**'s Christmas message was a continuation of our Summer campaign 'Trust the Meat Thermometer'.

Almost 80% of home cooks in Northern Ireland and 78% in Ireland don't know the correct temperature their Christmas turkey must reach to be safely cooked. **safefood** said 'Trust the Meat Thermometer' to serve up a safe and tasty turkey at Christmas. **safefood** research showed, cooking a turkey at Christmas can frustrate even the most confident of home cooks as they strive to get it 'just right'. With Christmas Day fast approaching, and for many meaning one thing – turkey. **safefood** were on hand to help people cook that perfect roast turkey, without any of the guesswork, make sure to have a trusty meat thermometer in your Christmas kitchen. Whatever cooking method, timings or recipes you use; you will know your turkey is cooked and ready to eat when you take it out of the oven.

The campaign saw **safefood**'s first foray into TikTok advertising with a channel specific ad featuring the same characters as the TV ad. The ad achieved over 1 million impressions, double the estimated booked impressions, a reach of 222,000, 2,200 likes and 40 shares.



# Corporate Operations



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

Eight meetings of the Advisory Board were held through the year, three online, two in Cork, two in Dublin and one in Dundalk. Attendance details, as well as fees paid to members of the Advisory Board are included on page 30. Seven members retired in December 2021 and one was reappointed. Five new member were appointed by the North South Ministerial Council, one in July and four in December 2021.

## Audit and Risk Committee

The Audit & 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 2021 the Audit & Risk Committee met 5 times.

The Audit & Risk Committee engages external professional auditors to conduct a programme of internal audits and 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 & Risk Committee has an independent role in the provision of assurance to the 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.

Audit & Risk Committee membership and attendance

	2021 Meetings Attended (Total held 5)	2020 Meetings Attended (Total held 4)
Alan Myles (Chairperson)	5	4
Mairead NíChéadagain	4	4
Alan McGrath	5	4
Eddie Rooney	5	4

## Human Rights & Equality

**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.

## 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 new members were appointed in October 2019 including Prof. Elizabeth Keane as Chair.

The first meeting of the Advisory Committee took place on Friday the 12 March 2021. Due to the ongoing Covid-19 pandemic, the meeting was held online. The meeting was chaired by Prof. Elizabeth Keane and an introduction and context for the Committee was provided by the CEO, Mr. Raymond Dolan. Presentations were given by the Food Science, Nutrition, and Marketing & Communications directorates of **safefood**. Discussions took place on the subjects of (a) Healthy and sustainable diets, and (b) Leveraging new partnerships and networks for future food safety issues. Due to the impact of the pandemic, it was decided to postpone a second meeting from 2021 to early 2022 so that this could be held in person.

## Protected Disclosure

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 with regard to any actions taken in response to protected disclosures made.

No protected disclosures were received by **safefood** in the reporting period up to 31 December 2021.

## Business Plan 2021

**safefood** submitted its 2021 Business Plan to both sponsor departments in 2020.

## 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** CEO and Chairperson of the Advisory Board attended one meeting of the North South Ministerial Council (NSMC) in 2021 and the Director of Corporate Operations and Chairperson of the Advisory Board attended a second meeting of the NSMC, in March and October respectively. In February, the CEO and Chairperson attended a meeting of all North South Bodies with An Taoiseach. In December, **safefood** welcomed Jane-Ann O'Connell from the Department of Foreign Affairs in Ireland (Deputy Secretary General on the NSMC Joint Secretariat) to its Cork Headquarters.

## Resource Efficiency Action Plan

On foot of the Governments Climate Action Plan 2019, **safefood** published a Resource Efficiency Action Plan 2020-2022. The Plan documents sustainability priorities, reviews current sustainability practice, and methodology to improve sustainability practice across the organisation. The plan sets out the following key sustainability priorities.

- reduce energy consumption and greenhouse gas emission.
- avoid the generation of waste through life cycle thinking, reuse and recycle.
- implement green procurement, and
- raise awareness of sustainability issues throughout **safefood**

## Remuneration Report

### For the year ended 31 December 2021

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 & Reform (DPER) 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 2021 or 2020. There were no benefits in kind provided to key management or staff in 2021 or 2020.

## 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:-

	2021	2020
€20,000 – €30,000	3	4
€30,001 – €40,000	2	5
€40,001 – €50,000	6	3
€50,001 – €60,000	4	8
€60,001 – €70,000	4	3
€70,001 – €80,000	0	1
€80,001 – €90,000	3	3
€90,001 – €100,000	3	2
€100,001 – €110,000	0	0
€110,001 – €120,000	3	3

## 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 2021 there were no termination, compensation or severance payments made.

## Key Management Team Remuneration

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

The Key Management Team consists of the Chief Executive Officer, the Director of Corporate Operations, the Director of Marketing and Communications, the Director of Food Science and the Director of Nutrition. The total remuneration paid to the Key Management Team in 2021 amounted to €491,079 (GBP£422, 132), 2020 amounted to €513,049 (GBP£456,460).

## 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 31st December 2021. 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.

	2021 €	2020 €	2021 £	2020 £
Midpoint of band of highest paid director	118,881	115,653	102,190	102,896
Median remuneration of staff	54,707	57,261	48,040	50,945
Ratio	2.20	2.02	2.17	2.02
Range of staff remuneration	27,381.22 to 118,881	25,499 to 115,653	23,536.89 to 102,190	22,687 to 102,896

The remuneration of the highest paid director in 2021 was €118,881 (GBP£102,190), 2020: €115,653 (GBP£102,896). This was 2.20 (2020 2.02) times the median salary of the workforce which in 2021 was €54,707 (GBP£47,026), 2020: €57,261 (GBP£50,945). Total remuneration includes salary. It does not include employer pension contribution and the cash equivalent transfer value of pensions.

## 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.

## Advisory Board Fees

	2021 €	2020 €	2021 £	2020 £	2021 Meetings Attended (8 Held)	2020 Meetings Attended (6 Held)
Helen O'Donnell*	11,361	11,970	9,530	10,650	8	6
Brendan Kehoe*	7,302	7,695	6,125	6,846	8	6
Alan McGrath*	7,302	7,695	6,125	6,846	6	6
Mary Upton*	7,302	7,695	6,125	6,846	8	5
Mervyn Oswald	0	5,583	0	4,968	n/a	5
Edmond Rooney**	6,086	5,884	5,383	5,235	8	6
Wendy McIntosh*	5,615	5,884	4,968	5,235	8	6
Stephen Moutray*	1,972	5,884	1,745	5,235	1	5
Alex Attwood	6,172	0	5,460	0	8	n/a
Teresa Canavan	6,172	0	5,460	0	7	n/a
Alan Lewis***	2,497	0	2,209	0	3	n/a
Irene Collins****	393	0	330	0	0	n/a
Elizabeth Keane****	393	0	330	0	0	n/a
Kenneth McKenzie****	393	0	330	0	0	n/a
Damien McCallion****	0	0	0	0	0	0
Maeve Henchion	0	0	0	0	7	1
Sinead McCarthy	0	0	0	0	8	2

\* Retired 12th December 2021

\*\* Reappointed 13th December 2021

\*\*\* Appointed 30th July 2021

\*\*\*\* Appointed 13th December 2021

The total amount of fees paid to Advisory Board members in 2021 was €62,960/GBP £54,120 (2020: €58,788/GBP £52,303) and the National Insurance Contribution in 2021 was €0/GBP £0 (2020 €0/£0). The total amount of fees due on 31st December 2021 was nil and the amounts due at 31st December 2020 were €501 accrued for Ms Teresa Canavan and Mr Alex Attwood, who were appointed to the Advisory Board on 16th December 2020. No Benefits in Kind were provided to Senior Management or Advisory Board Members. In 2021, a total of €1,653/GBP £1,462 (2020 €1,576/GBP £1,402) was claimed by Advisory Board Members to cover travel and subsistence expenses. This amount is included in travel and subsistence disclosed in note 4.



# 2021 Accounts



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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 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 2021 were:

#### Advisory Board 2021

**Ms. Helen O Donnell, Chairperson**  
(Retired 12th December)

**Dr. Edmond Rooney, Chairperson**

**Mr. Damien McCallion, Vice Chairperson**  
(Appointed 13th December)

**Mr. Alex Attwood**

**Ms. Teresa Canavan**

**Ms. Irene Collins**  
(Appointed 13th December)

**Prof. Maeve Henchion**

**Ms Elizabeth Keane**  
(Appointed 13th December)

**Mr. Brendan Kehoe**  
(Retired 12th December)

**Mr. Alan Lewis**  
(Appointed 28th July)

**Dr. Sinead McCarthy**

**Mr. Alan McGrath**  
(Retired 12th December)

**Wendy McIntosh**  
(Retired 12th December)

**Mr. Kenneth McKenzie**  
(Appointed 13th December)

**Mr. Stephen Moutray**  
(Retired 12th December)

**Dr. Mary Upton**  
(Retired 12th December)

Six members of the Advisory Board retired during 2021, in line with their terms of office. Under the British-Irish Agreement Act, 1999, the NSMC appointed five new members to the Advisory Board.

#### Advisory Committee 2021

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 39. 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 the year of €241,141 (£207,285). Comparatively, during 2020, the Food Safety Promotion Board incurred expenditure of €8,066,182 (£7,176,482) and received income of €8,691,508 (£7,732,835) resulting in a surplus for that year of €625,326 (£556,353).

## 5. Post Balance Sheet Events

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

## 6. Charitable Donations

No charitable donations were received or made during the year.

## 7. Policies

No charitable donations were received or made during the year.

### 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 2021 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 2020-2022 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 2021 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 2021 99% (2020 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 2020 – 2022 and Business Plan for 2022 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 2022 remains €7,480,000 (£6,432,800).

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

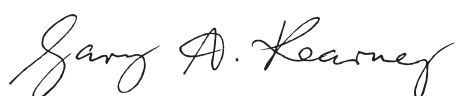
The Department of Health (I) and the Department of Health (NI) have directed the Food Safety Promotion Board to prepare a statement of accounts for each financial year ended 31 December in the form and on the basis set out in the accounts direction at the appendix to these Accounts. The accounts are 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: 21/12/22

# Statement on 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 2021 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.

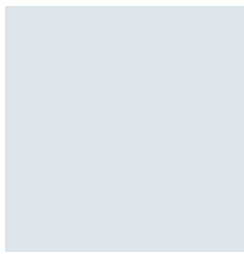
## 4. The Risk and Control Framework

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 2021, 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.

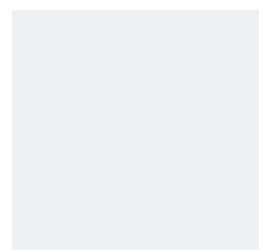
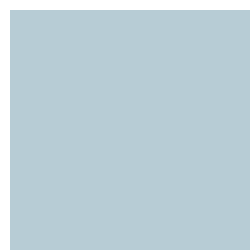
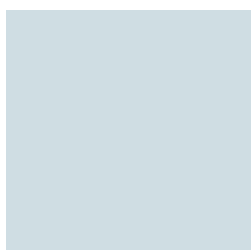
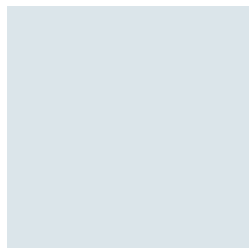
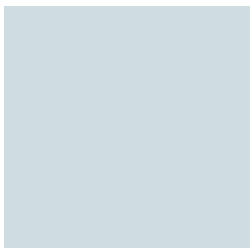
The following activities supported the effectiveness review:

- 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 2021 financial year was undertaken in November 2021 by the Internal Auditors and reviewed by the Audit and Risk Committee. The Executive Board reviewed the internal controls on 21 December 2022. 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 low weakness, it was found that the controls tested were operating effectively during the year ended 31 December 2021. Recommendations were made to address some low risk findings and implementation of these has commenced.

**Dr. Gary A. Kearney**  
Chief Executive Officer  
Date: 21/12/2022



## 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 2021 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 2021 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.

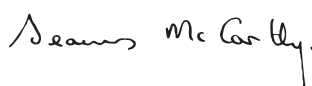
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## 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  
Date: 23/12/2022



**Dorinnia Carville**

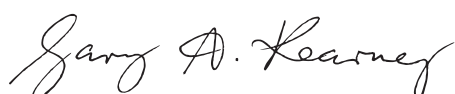
Comptroller and Auditor General for  
Northern Ireland  
Northern Ireland Audit Office  
106 University Street, Belfast, BT7 1EU  
Date: 20/01/2023

## Statement of income and expenditure for the year ended 31 December 2021

	Notes	2021 / €	2020 / €	2021 / £	2020 / £
<b>Income</b>					
Revenue Grant from Departments	2(a)	7,637,941	7,535,759	6,565,574	6,704,565
Capital Grant Release	9	<u>152,936</u>	<u>124,749</u>	<u>131,464</u>	<u>110,989</u>
		7,790,877	7,660,508	6,697,038	6,815,554
Other Income	2(b)	<u>1,264,000</u>	<u>1,031,000</u>	<u>1,086,534</u>	<u>917,281</u>
<b>Total Income</b>		9,054,877	8,691,508	7,783,572	7,732,835
<b>Expenditure</b>					
Staff Costs	3(b)	3,325,506	3,177,770	2,858,605	2,827,262
Board Fees		62,960	58,788	54,120	52,304
Depreciation	6	152,936	124,749	131,464	110,989
Research Programme Expenditure	5	1,500,149	1,164,061	1,289,528	1,035,665
Promotion Activities	12	2,933,068	2,330,250	2,521,265	2,073,223
Other Operating Costs	4	<u>1,321,399</u>	<u>1,210,564</u>	<u>1,135,875</u>	<u>1,077,039</u>
<b>Total Expenditure</b>		9,296,018	8,066,182	7,990,857	7,176,482
<b>Surplus/(Deficit) for the year</b>		(241,141)	625,326	(207,285)	556,353
<b>Amount transferred to General Reserve</b>	13	<b><u>(241,141)</u></b>	<b><u>625,326</u></b>	<b><u>(207,285)</u></b>	<b><u>556,353</u></b>

All amounts above relate to continuing activities.

The notes on pages 44 to 60 form part of these accounts, together with Appendix 1 on page 61.

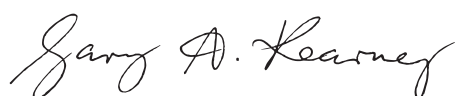


**Dr. Gary A. Kearney**  
Chief Executive Officer  
Date: 21/12/2022

## Statement of comprehensive income for the year ended 31 December 2021

	Notes	2021 / €	2020 / €	2021 / £	2020 / £
Surplus/(Deficit) for the period		(241,141)	625,326	(207,285)	556,353
Actuarial gain/(loss) on pension liabilities	17(b)	(266,000)	(2,582,000)	(228,654)	(2,297,205)
Adjustment to deferred pension funding		266,000	2,582,000	228,654	2,297,205
<b>Total recognised gain/(loss) for the period</b>		<b>(241,141)</b>	<b>625,326</b>	<b>(207,285)</b>	<b>556,353</b>

The notes on pages 44 to 60 form part of these accounts, together with Appendix 1 on page 61.



**Dr. Gary A. Kearney**  
Chief Executive Officer  
Date: 21/12/2022



## Statement of financial position as at year ended 31 December 2021

	Notes	2021 / €	2020 / €	2021 / £	2020 / £
<b>Fixed Assets</b>					
Tangible Assets	6	445,319	562,393	374,193	505,608
<b>Current Assets</b>					
Receivables	7	208,125	233,066	174,883	209,533
Cash and cash equivalents	11	1,482,640	1,457,761	1,245,833	1,310,571
<b>Current Liabilities</b>					
Payables - amount falling due within one year	8	(762,155)	(521,076)	(640,424)	(468,463)
<b>Net Current Assets</b>		928,610	1,169,751	780,292	1,051,641
<b>Total Assets less Current Liabilities before Pensions</b>		<b>1,373,929</b>	<b>1,732,144</b>	<b>1,154,485</b>	<b>1,557,249</b>
Deferred Pension Funding	17(d)	21,368,000	19,838,000	17,955,103	17,834,957
Pension Liabilities	17(b)	(21,368,000)	(19,838,000)	(17,955,103)	(17,834,957)
<b>Net Assets</b>		<b>1,373,929</b>	<b>1,732,144</b>	<b>1,154,485</b>	<b>1,557,249</b>
<b>Financed By:</b>					
<b>Capital &amp; Reserves</b>					
General Reserve	13	928,610	1,169,751	780,292	1,051,641
Capital Grant Reserve	9	445,319	562,393	374,193	505,608
		<b>1,373,929</b>	<b>1,732,144</b>	<b>1,154,485</b>	<b>1,557,249</b>

The notes on pages 44 to 60 form part of these accounts, together with Appendix 1 on page 61.

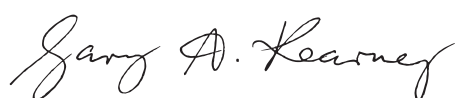


**Dr. Gary A. Kearney**  
Chief Executive Officer  
Date: 21/12/2022

## Statement of cash flows for the year ended 31 December 2021

	Notes	2021 / €	2020 / €	2021 / £	2020 / £
<b>Net cash inflow/(outflow) from operating activities</b>	10	24,879	657,725	(64,738)	629,900
<b>Capital expenditure &amp; financial investment</b>					
Payments to acquire tangible fixed assets	6	(35,862)	(70,491)	(30,827)	(62,716)
<b>Net cash inflow/(outflow) before financing</b>		(10,983)	587,234	(95,565)	567,184
<b>Financing</b>					
Capital Funding Received	9	<u>35,862</u>	<u>70,491</u>	<u>30,827</u>	<u>62,716</u>
<b>Increase/(decrease) in cash/bank balances</b>	11	<u>24,879</u>	<u>657,725</u>	<u>(64,738)</u>	<u>629,900</u>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>1,457,761</b>	<b>800,036</b>	<b>1,310,571</b>	<b>680,671</b>
<b>Cash and cash equivalents at the end of the year</b>		<b>1,482,640</b>	<b>1,457,761</b>	<b>1,245,833</b>	<b>1,310,571</b>

The notes on pages 44 to 60 form part of these accounts, together with Appendix 1 on page 61.



**Dr. Gary A. Kearney**  
Chief Executive Officer  
Date: 21/12/2022

## Statement of changes in equity for the year ended 31 December 2021

	Notes	2021 / €	2020 / €	2021 / £	2020 / £
<b>General Reserve</b>					
Balance at 1 January	13	1,169,751	544,425	1,051,641	463,197
Surplus/(Deficit)	13	(241,141)	625,326	(207,285)	556,353
Actuarial Gain / (Loss)	17 (b)	(266,000)	(2,582,000)	(228,654)	(2,297,205)
Deferred Pension Funding		266,000	2,582,000	228,654	2,297,205
Currency Translation Adjustment	13			(64,064)	32,091
Balance at 31 December		<u>928,610</u>	<u>1,169,751</u>	<u>780,292</u>	<u>1,051,641</u>
<b>Capital Reserve</b>					
Balance at 1 January	9	562,393	616,651	505,608	524,647
Capital Grants	9	35,862	70,491	30,827	62,716
Amortisation	9	(152,936)	(124,749)	(131,464)	(110,989)
Currency Translation Adjustment	9			(30,778)	29,234
Balance at 31 December		<u>445,319</u>	<u>562,393</u>	<u>374,193</u>	<u>505,608</u>
<b>Total Equity at Year End</b>		<b><u>1,373,929</u></b>	<b><u>1,732,144</u></b>	<b><u>1,154,485</u></b>	<b><u>1,557,249</u></b>

The notes on pages 44 to 60 form part of these accounts, together with Appendix 1 on page 61.



**Dr. Gary A. Kearney**  
Chief Executive Officer  
Date: 21/12/2022

## 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 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:

<b>Office Equipment</b>	15% Straight Line
<b>Computer Equipment</b>	33.3% Straight Line
<b>Property &amp; Fitout Costs</b>	4% Straight Line
<b>Fixtures &amp; Fittings</b>	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 (£578).

e) Leasehold property fully amortised and disposed of in 2021.

#### 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 2021 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 Deloitte Total Reward and Benefits Limited 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 2021 and comparative figures for 2020.

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 (0.84028). 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 (2021 – 0.85960, 2020 - 0.88970) while the Balance Sheet is translated using the closing exchange rate (2021 – 0.84028, 2020 – 0.89903). 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 2021 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 and Reform (I).

## NOTES TO THE ACCOUNTS (continued)

### 2. a) Grants from the Departments

Financial Period 1 January, 2021 to 31 December, 2021

	Notes	DOH (I) €	DOH (NI) €	TOTAL €	DOH (I) £	DOH (NI) £	TOTAL £
<b>Revenue Grant</b>		5,317,635	2,320,306	7,637,941	4,571,039	1,994,535	6,565,574
<b>Capital Account</b>	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>

Financial Period 1 January, 2020 to 31 December, 2020

	Notes	DOH (I) €	DOH (NI) €	TOTAL €	DOH (I) £	DOH (NI) £	TOTAL £
<b>Revenue Grant</b>		5,291,725	2,244,034	7,535,759	4,708,048	1,996,517	6,704,565
<b>Capital Account</b>	9	49,500	20,991	70,491	44,040	18,676	62,716
		<u>5,341,225</u>	<u>2,265,025</u>	<u>7,606,250</u>	<u>4,752,088</u>	<u>2,015,193</u>	<u>6,767,281</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) 70% (2020 70%), and DOH (NI) 30% (2020 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 2021 the budget was €7,480,000 (2020 €7,480,000) excluding pensions and €7,608,823 (2020 €7,607,184) including pensions based on an exchange rate of €1 to £0.87 (2020 €1 to £0.90). The average exchange rate over the period was €1 to £0.85960 (2020 €1 to £0.88970), as a result the grant recognised including pensions was €7,673,803 (2020 €7,606,250) - a foreign exchange gain on grant conversion of €64,980 (2020 loss of €934).

## NOTES TO THE ACCOUNTS (continued)

### 2. b) Other Income

	Notes	2021 / €	2020 / €	2021 / £	2020 / £
Net deferred funding for pensions	17 (c)	1,264,000	1,031,000	1,086,534	917,281
		<u>1,264,000</u>	<u>1,031,000</u>	<u>1,086,534</u>	<u>917,281</u>

### 3. Staff Costs

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

Directorates	2021	2020
Senior Management	5	5
Corporate Operations	9	9
Food Science	5	5
Nutrition	4	5
Marketing & Communications	6	7
Total	<u>29</u>	<u>31</u>

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

	2021 / €	2020 / €	2021 / £	2020 / £
Salary Costs	1,761,528	1,826,384	1,514,210	1,624,934
Employer PRSI	171,155	185,492	147,125	165,032
Agency Staff	0	7,710	0	6,859
<b>Pension Costs:</b>				
Current Pension Service Costs	<u>1,392,823</u>	<u>1,158,184</u>	<u>1,197,270</u>	<u>1,030,437</u>
	<u>3,325,506</u>	<u>3,177,770</u>	<u>2,858,605</u>	<u>2,827,262</u>

During the year, €44,643/£38,375 (2020 €42,396/£37,720) 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 in Ireland.

## NOTES TO THE ACCOUNTS (continued)

### 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)
<b>Mr Ray Dolan (CEO)</b>	118,881	102,190	0 – 1,500	0 – 1,289	55,000- 60,000	46,215 – 50,417	66

The North/South Implementation Bodies Annual Reports and Accounts Guidance, provides for the 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. Dr Gary Kearney (Director, Food Science), Dr Catherine Conlon (Director, Nutrition), Ms Patricia Fitzgerald (Director, Corporate Operations) and Dr Aileen McGloin (Director, Marketing and Communications) 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 2021 amounted to €491,079/£422,132 (2020 €513,049/£456,460).



## NOTES TO THE ACCOUNTS (continued)

### 4. Other Operating Costs

	2021 / €	2020 / €	2021 / £	2020 / £
Rent & Electricity*	569,478	576,167	489,523	512,616
Printing, Reports & Literature	8,292	6,887	7,128	6,127
Travel & Subsistence**	33,135	38,939	28,483	34,644
Computer Support	232,234	192,383	199,629	171,163
Telephone	44,651	42,299	38,382	37,633
Postage & Stationery	10,946	16,584	9,409	14,755
Meeting Costs ***	3,786	832	3,255	740
Office Expenses ***	29,256	25,896	25,148	23,040
Currency Variance	(15,385)	16,895	(13,225)	15,032
Recruitment Expenses	50,682	11,394	43,566	10,137
Training	39,268	42,204	33,755	37,549
Insurance	16,039	18,709	13,787	16,645
Subscriptions	18,612	20,274	15,999	18,038
Auditors' Remuneration	24,200	19,100	20,802	16,993
Legal & Professional Fees	141,236	55,833	121,407	49,675
Cleaning & Catering	21,915	18,681	18,838	16,621
Maintenance & Repairs	90,962	102,292	78,191	91,009
Bank Charges	2,092	1,930	1,798	1,717
Records Management	0	3,265	0	2,905
	<u>1,321,399</u>	<u>1,210,564</u>	<u>1,135,875</u>	<u>1,077,039</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 2021 amounted to €0/£0 (2020 €1,319/£1,174).

\*\*\*The hospitality element of costs in 2021 was €3,091/£2,657 (2020 €0/£0).

### 5. Research Programme Expenditure

	2021 / €	2020 / €	2021 / £	2020 / £
Food Science	757,453	599,222	651,106	533,128
Human Health & Nutrition	412,579	237,669	354,653	211,454
Research Placement Projects	72,608	68,971	62,414	61,363
Community Food Initiatives	257,509	258,199	221,355	229,720
	<u>1,500,149</u>	<u>1,164,061</u>	<u>1,289,528</u>	<u>1,035,665</u>

## NOTES TO THE ACCOUNTS (continued)

### 6. Fixed Assets

	Office Equipment	Property & Fitout Cost	Fixtures & Fittings	Computer Equipment & Software	Total
	€	€	€	€	€
<b>Cost or Valuation</b>					
At 1 January 2021	233,037	1,811,949	381,760	536,940	2,963,686
Additions	3,198	0	0	32,664	35,862
Disposals	(2,554)	(43,000)	0	(66,665)	(112,219)
At 31 December 2021	<u>233.681</u>	<u>1,768.949</u>	<u>381.760</u>	<u>502.939</u>	<u>2.887.329</u>
<b>Depreciation</b>					
At 1 January 2021	230,139	1,379,721	272,381	519,052	2,401,293
Provision for the year	1,568	113,758	17,314	20,296	152,936
Disposals	(2,554)	(43,000)	0	(66,665)	(112,219)
At 31 December 2021	<u>229.153</u>	<u>1,450.479</u>	<u>289.695</u>	<u>472.683</u>	<u>2,442.010</u>
<b>NBV at 31 December 2021</b>	<b>4,528</b>	<b>318,470</b>	<b>92,065</b>	<b>30,256</b>	<b>445,319</b>
<b>NBV at 31 December 2020</b>	<b>2,898</b>	<b>432,228</b>	<b>109,379</b>	<b>17,888</b>	<b>562,393</b>

	Office Equipment	Property & Fitout Cost	Fixtures & Fittings	Computer Equipment & Software	Total
	£	£	£	£	£
<b>Cost or Valuation</b>					
At 1 January 2021	209,507	1,628,997	343,214	482,725	2,664,443
Exchange Adjustment	(13,703)	(105,622)	(22,429)	(30,888)	(172,642)
Additions	2,749	0	0	28,078	30,827
Disposals	(2,195)	(36,963)	0	(57,305)	(96,463)
At 31 December 2021	<u>196.358</u>	<u>1,486.412</u>	<u>320.785</u>	<u>422.610</u>	<u>2,426.165</u>
<b>Depreciation</b>					
At 1 January 2021	206,902	1,240,411	244,879	466,643	2,158,835
Exchange Adjustment	(13,502)	(82,426)	(16,337)	(29,599)	(141,864)
Provision for the year	1,348	97,786	14,883	17,447	131,464
Disposals	(2,195)	(36,963)	0	(57,305)	(96,463)
At 31 December 2021	<u>192.553</u>	<u>1,218.808</u>	<u>243.425</u>	<u>397.186</u>	<u>2,051.972</u>
<b>NBV at 31 December 2021</b>	<b>3,805</b>	<b>267,604</b>	<b>77,360</b>	<b>25,424</b>	<b>374,193</b>
<b>NBV at 31 December 2020</b>	<b>2,605</b>	<b>388,586</b>	<b>98,335</b>	<b>16,082</b>	<b>505,608</b>

## NOTES TO THE ACCOUNTS (continued)

### 7. Receivables

	2021 / €	2020 / €	2021 / £	2020 / £
Receivables	39,802	29,504	33,445	26,525
Prepayments & Accrued Income	168,323	203,562	141,438	183,008
	<u>208,125</u>	<u>233,066</u>	<u>174,883</u>	<u>209,533</u>

### 8. Payables (amounts falling due within one year)

	2021 / €	2020 / €	2021 / £	2020 / £
Payables & Accruals	762,155	521,076	640,424	468,463

### 9. Capital Grant Reserve

	2021 / €	2020 / €	2021 / £	2020 / £
Opening Balance	562,393	616,651	505,608	524,647
Capital Additions	35,862	70,491	30,827	62,716
Capital Disposals – Cost	(112,219)	0	(96,463)	0
Capital Disposals - Depreciation	112,219	0	96,463	0
Currency Translation Adjustment	0	0	(30,778)	29,234
Less amount released to I&E A/C *	(152,936)	(124,749)	(131,464)	(110,989)
	<u>445,319</u>	<u>562,393</u>	<u>374,193</u>	<u>505,608</u>

*Amount released to I&E	2021 / €	2020 / €	2021 / £	2020 / £
Amortised in line with depreciation	(152,936)	(124,749)	(131,464)	(110,989)
	<u>(152,936)</u>	<u>(124,749)</u>	<u>(131,464)</u>	<u>(110,989)</u>

Leasehold property of €43,000/£36,963 fully amortised and disposed of in 2021.

## NOTES TO THE ACCOUNTS (continued)

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

	2021 / €	2020 / €	2021 / £	2020 / £
Surplus/(Deficit) for the period	(241,141)	625,326	(207,285)	556,353
Transfer from Capital Grant Reserve	(152,936)	(124,749)	(131,464)	(110,989)
Depreciation Charges	152,936	124,749	131,464	110,989
(Increase)/Decrease in Debtors	24,941	22,747	34,650	8,113
Increase/(Decrease) in Creditors	241,079	9,652	171,961	33,343
Currency Translation Adjustment	0	0	(64,064)	32,091
	<u>24,879</u>	<u>657,725</u>	<u>(64,738)</u>	<u>629,900</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 01.01.21 / €	Cashflow / €	At 31.12.21 / €
Euro Account	350,650	367,068	717,718
Sterling Account	1,095,518	(348,094)	747,424
Deposit Account	52	0	52
Petty Cash	165	210	375
Credit Cards	11,376	5,695	17,071
Total	<u>1,457,761</u>	<u>24,879</u>	<u>1,482,640</u>

	At 01.01.21 / £	Cashflow / £	At 31.12.21 / £
Euro Account	315,245	287,839	603,084
Sterling Account	984,904	(356,859)	628,045
Deposit Account	47	(3)	44
Petty Cash	148	168	316
Credit Cards	10,227	4,117	14,344
Total	<u>1,310,571</u>	<u>(64,738)</u>	<u>1,245,833</u>

## NOTES TO THE ACCOUNTS (continued)

### 12. Promotion Activities

	2021 / €	2020 / €	2021 / £	2020 / £
Media Costs	2,202,479	1,655,385	1,893,251	1,472,796
Marketing Costs	471,288	433,531	405,119	385,712
Events	33,875	15,996	29,119	14,232
Publications	19,718	16,471	16,949	14,654
Project & Conference Sponsorship	82,317	69,893	70,760	62,184
Educational Development	103,683	121,516	89,126	108,113
Helpline Activities	19,708	17,458	16,941	15,532
	<u>2,933,068</u>	<u>2,330,250</u>	<u>2,521,265</u>	<u>2,073,223</u>

### 13. General Reserve

	2021 / €	2020 / €	2021 / £	2020 / £
Opening Balance	1,169,751	544,425	1,051,641	463,197
Surplus/(Deficit)	(241,141)	625,326	(207,285)	556,353
Currency Translation Adjustment	0	0	(64,064)	32,091
Closing Balance	<u>928,610</u>	<u>1,169,751</u>	<u>780,292</u>	<u>1,051,641</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 2021.

## NOTES TO THE ACCOUNTS (continued)

### 16. Leases / Commitments

#### (a) Operating Leases

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

	31.12.21	31.12.20	31.12.21	31.12.20
	€	€	£	£
Within 1 Year	-	-	-	-
Between 2 and 5 Years	293,333	190,000	246,482	170,816
More than 5 Years	-	293,333	-	263,715
	<u>293,333</u>	<u>483,333</u>	<u>246,482</u>	<u>434,531</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	31.12.21	31.12.20	31.12.21	31.12.20
		€	€	£	£
Cork	2026	370,000	370,000	310,904	332,641
Cork Sub Lease	2026	(76,667)	(76,667)	(64,422)	(68,926)
Dublin	2021	-	190,000	-	170,816
Total Annual Costs (Net)		<u>293,333</u>	<u>483,333</u>	<u>246,482</u>	<u>434,531</u>

The Food Safety Promotion Board still occupies the Dublin premises and is in negotiations with the landlord to renew the lease. The total future minimum lease commitment is broken down as follows:

#### Future Minimum Lease Commitments

Location	Expiry Date	31.12.21	31.12.20	31.12.21	31.12.20
		€	€	£	£
Cork	2026	1,757,500	2,127,500	1,476,792	1,912,686
Cork Sub Lease	2026	(319,395)	(396,062)	(268,381)	(356,072)
Dublin	2021	-	190,000	-	170,816
Total Future Lease Commitment (Net)		<u>1,438,105</u>	<u>1,921,438</u>	<u>1,208,411</u>	<u>1,727,430</u>

## NOTES TO THE ACCOUNTS (continued)

### (b) Other Commitments

The Board has other commitments in respect of approved research contracts at 31 December 2021 in the amount of €792,971/£666,318 (2020 €1,057,351/£950,590).

## 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 (2.32%) 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 2021 is based on FRS102 convention and has been carried out by a qualified independent actuary. 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 2021. The principal assumptions used to calculate scheme liabilities are:

## NOTES TO THE ACCOUNTS (continued)

### a) Principal actuarial assumptions used for the calculations

	2021	2020
Discount rate (Ireland)	1.40%	0.80%
Discount rate (Northern Ireland)	1.85%	1.35%
Inflation rate (Ireland)	1.85%	1.05%
Inflation rate (Northern Ireland)	2.70%	2.20%
Rate of increase in salary (Ireland)	2.70%	2.20%
Rate of increase in salary (Northern Ireland)	2.70%	2.20%
<b>Rate of increase in pensions (Ireland):</b>		
Core members	1.85%	1.05%
All other members	2.70%	2.20%
Rate of increase in pensions (Northern Ireland)	2.70%	2.20%
Year-end exchange rate (Sterling : Euros)	1.19	1.11
Mid-year exchange rate (Sterling : Euros)	1.16	1.12
<b>Average expected future life at age 65 for</b>		
Male currently aged 65	22.3yrs	22.3yrs
Female currently aged 65	24.6yrs	24.6yrs
Male currently aged 45	23.6yrs	23.6yrs
Female currently aged 45	26.1yrs	26.0yrs



## NOTES TO THE ACCOUNTS (continued)

### b) Movement in Net Pension Liability during the financial year

	2021 / €'000	2020 / €'000	2021 / £'000	2020 / £'000
(Deficit) in the retirement benefit liability at 1 January	(19,838)	(16,225)	(17,835)	(13,804)
Retirement Benefits paid during the year	129	127	111	113
Current service cost	(1,230)	(942)	(1,057)	(838)
Past service credit	0	0	0	0
Net transfers out of/(in to) the scheme	0	0	0	0
Other finance income/(charge)	(163)	(216)	(140)	(192)
Actuarial gain/(loss)	(266)	(2,582)	(229)	(2,297)
Exchange differences – £ comparisons	0	0	1,195	(817)
(Deficit) in the pension liability at 31 December	(21,368)	(19,838)	(17,955)	(17,835)

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

	2021 / €'000	2020 / €'000	2021 / £'000	2020 / £'000
Gain/(loss) on change of financial assumptions	(330)	(2,318)	(284)	(2,062)
Gain/(loss) due to changes in demographic assumptions	16	(168)	14	(149)
Experience gain/(loss)	48	(96)	41	(85)
Gain/(loss) due to currency movements	0	0	0	0
Exchange differences – £ comparisons	0	0	(0)	(1)
Actuarial gain/(loss)	(266)	(2,582)	(229)	(2,297)

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

## NOTES TO THE ACCOUNTS (continued)

### c) Income and Expenditure Account analysis for the financial year

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

	2021 / €'000	2020 / €'000	2021 / £'000	2020 / £'000
Current service cost	1,230	942	1,057	838
Other finance cost	163	216	140	192
Retirement Benefits paid during the year	(129)	(127)	(111)	(113)
Net transfers (out of)/in to the scheme	0	0	0	0
Exchange differences – £ comparisons	0	0	1	0
	<u>1,264</u>	<u>1,031</u>	<u>1,087</u>	<u>917</u>

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

	2021 / €'000	2020 / €'000	2021 / £'000	2020 / £'000
Current service cost	1,230	942	1,057	838
Other finance cost	163	216	140	192
	<u>1,393</u>	<u>1,158</u>	<u>1,197</u>	<u>1,030</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 2021 amounted to €21.368m/£17.955m (2020: €19.838m/£17.835m).

## NOTES TO THE ACCOUNTS (continued)

### d) Deferred Retirement Benefit Funding (continued)

	2021 / €'000	2020 / €'000	2021 / £'000	2020 / £'000
Opening Balance at 1 January	19,838	16,225	17,835	13,804
Increase/(decrease) in Deferred				
Pension Funding	1,530	3,613	120	4,031
Balance at 31 December	<u>21,368</u>	<u>19,838</u>	<u>17,955</u>	<u>17,835</u>

### e) History of Defined Benefit Liabilities

	2021 / €'000	2020 / €'000	2021 / £'000	2020 / £'000
(Deficit) as at 31 December	(21,368)	(19,838)	(16,225)	(13,152)
Experience adjustment on liabilities Including exchange rate effect gain/(loss)	48	(96)	38	(311)
Percentage of Scheme Liabilities	0.2%	0.5%	0.2%	2.4%

	2021 / €'000	2020 / €'000	2021 / £'000	2020 / £'000
(Deficit) as at 31 December	(17,955)	(17,835)	(13,804)	(11,765)
Experience adjustment on liabilities Including exchange rate effect gain/(loss)	41	(85)	33	(275)
Percentage of Scheme Liabilities	0.2%	0.5%	0.2%	2.4%

### f) Sensitivity analysis

Change in the value of the liabilities	(€'000s)
Discount rate + 0.5%	(2,400)
Inflation + 0.5%	2,800
Mortality (1 year younger)	(700)

## NOTES TO THE ACCOUNTS (continued)

### 18. Contingent Liabilities

#### McCloud and Sargeant Ruling – Contingent Liability Note

Two employment tribunal cases in the cases of McCloud and Sargeant were brought against the UK Government in relation to possible discrimination in the implementation of transitional protection following changes made to public service pension scheme legislation in the UK in 2015.

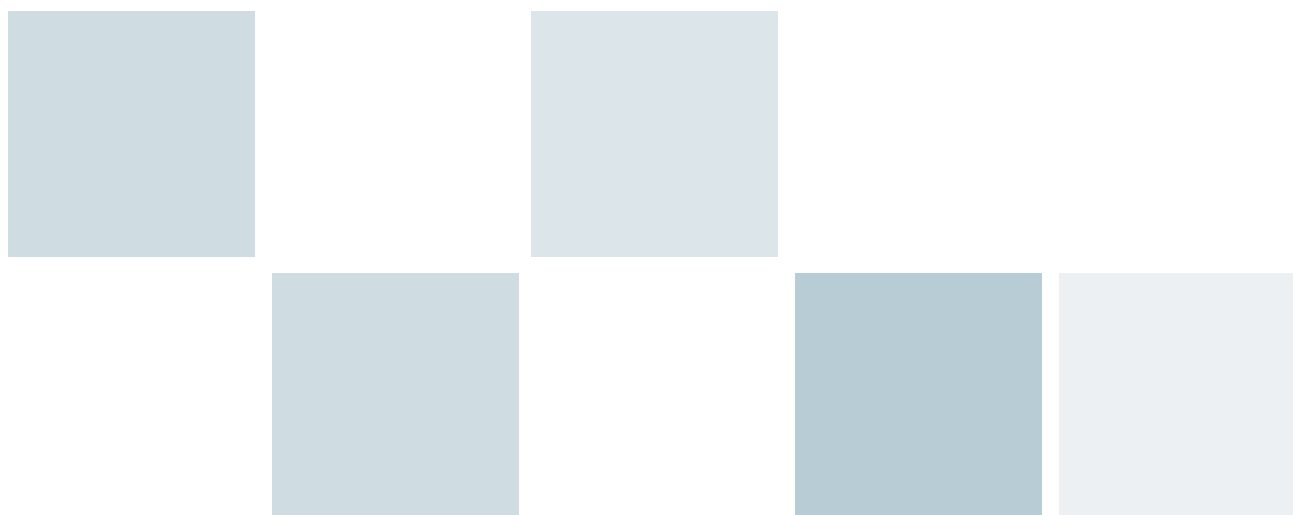
In December 2018, the Court of Appeal ruled that the transitional protections gave rise to unlawful discrimination on the basis of age. The UK Government requested leave to appeal this decision to the Supreme Court, however the request was denied on 27 June 2019.

Following consultation by the Department of Finance (NI), relevant legislation confirming Prospective Remedy Changes was introduced for the Northern Ireland Civil Service Pension Scheme. The CEO Pension Committee also consulted on applying similar changes to N/SPS members, following which the Committee agreed with officials in the Department of Finance (NI) and the Department of Public Expenditure and Reform to amend the N/SPS rules accordingly for approval by the North/South Ministerial Council.

No provision has been made in the accounts for the McCloud/Sargeant judgment. We estimate that any compensation payable by **safefood** will be up to €250,000 as at 31 December 2021. (2020 - €250,000).

### 19. Date of Authorisation for issue

The Accountable Person (CEO) authorised the issue of these financial statements on 21/12/2022.



## Appendix 1

## Accounts direction

### Food safety promotion board

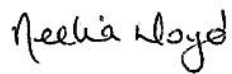
Accounts direction given by the Northern Department of Health and the Southern Department of Health, with the approval of the finance departments North and South, in accordance with the North/South Co-Operation (Implementation Bodies) (Northern Ireland) Order 1999 and the Southern British-Irish Agreement 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 Account 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 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







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7 Ascaill an Gheata Thoir, An tOileán Beag, Co. Chorcaí, T45 RX01  
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