



Annual Report 2023

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



Table of contents

CEO statement	3
About Safefood	6
Our campaigns	10
Our research	16
Publications	19
Our networks	23
Our governance	42
Remuneration report	49
Annual accounts	53
Appendix 1 – accounts direction	85

Welcome from our CEO



Heading into our 25th year, Safefood has always played a proactive role in building long-term sustainable relationships north and south that brings real benefit to the public in their daily lives.

This past year has continued to be a challenging one across the food chain on the island of Ireland. Erratic weather patterns have caused difficulties for those who grow and produce our food, and food hospitality sector businesses continued to deal with post-Covid impacts including reduced customer footfall, increased costs, and severe staff shortages. For the public, while the rate of inflation did drop this year, the cost of living has remained high, and households have had to continue to adjust their budgets to make ends meet. Against this challenging backdrop and flux, I'm glad to say that the work of Safefood has been a constant. As we mark the 25th year since the Belfast/Good Friday agreement that established us, our awareness campaigns, programmes, training, and initiatives across the island continue to be necessary and timely.

As a North/South body, Safefood is uniquely placed to build links across the food chain, whether in food production, public health

nutrition or positive health promotion. Our Knowledge Network, now in its eighth year hosted over 25 events during 2023 on topics including food poisoning bacteria, food hygiene, allergen management, novel foods, and food packaging. This sharing of knowledge and experience is vital to meeting the challenges of today and the issues of tomorrow.

We know from research with small food businesses that almost 2 in 3 are extremely concerned about the impact of a poor food safety audit or enforcement on their business. To help them to address these concerns and enable us to promote positive behavioural practices, we ensured that our free food safety training website, [Safefoodforbusiness.com](https://safefoodforbusiness.com), continues to deliver practical, relevant food safety training to those businesses who are at the heart of communities across the island. In the area of food allergen management, our ongoing fruitful partnerships in Northern Ireland with Antrim and Newtownabbey

Borough Council and other councils together with The Food Standards Agency in Northern Ireland continues to deliver highly practical and relevant educational video content to help and assist food businesses who produce pre-packaged food products for direct sale, and those who work in event, catering or small food outlets. This work directly benefits the health of those citizens living with a food allergy or food intolerance in our society.

This year also marked the second year of a 3-year tranche of work with Community Food Initiatives (CFIs), a programme Safefood has been proudly funding since 2010. Designed to positively influence the eating habits of families with children in low-income communities, CFI's offer real and practical help. This year, 28 small projects were delivered and more than 5,500 people took part in their local communities. Our ongoing work with the Healthy Living Centre Alliance in Northern Ireland and their delivery of community support programmes such as our 'Transform Your Trolley' will continue to help address food inequalities in both rural and urban communities. This year, 20 programmes were delivered across the province with more than 250 participants. an increase of almost 50% on last year.

The work of our all-island Food Poverty Network co-chaired with The Food Standards Agency in Northern Ireland ensures that food poverty and food insecurity is kept firmly front of mind for those in policy development. This year, the Network welcomed experts from across these islands with more than 140 delegates attending its annual event. Our Obesity Action Forum hosted two bi-annual events which were attended by more than 300 colleagues who share our commitment to preventing overweight and obesity and building healthier food environments.

At Safefood, partnership working is in our DNA - our continued work with the Irish

Football Association through our 'On the Ball' programme aims to educate children on the importance of healthy eating and active lifestyles using football as backdrop. Now in its third season, 'On the Ball' has delivered 97 individual programmes this year involving almost 5,000 children. This year also marked the start of a new partnership with Special Olympics Ireland with the launch of the 'Health@Play' initiative. This programme for the first time brings health education through sport to children with intellectual disabilities aged 4-15 years within their own community clubs and schools.

Safefood's promotion of food safety and healthy eating is focused across the island's whole food supply chain and consequently, so is our commissioned scientific research. Such research both informs and educates while also laying the foundations upon which we build our programmes, initiatives, and public awareness campaigns. Our research also enhances all-island cooperation and working relationships across and between academia and institutes. In total, 10 research topics were either commissioned, completed or published this year with topics including mycotoxin control in crop cereals; establishing a strong food safety culture in small food businesses; public use of smart devices when cooking; communicating the issue of food poverty; the cost of a healthy food basket; and building sustainability into national healthy eating guidelines. I'm proud of such wide-ranging perspectives and accumulated knowledge, and the work of academics and researchers who've delivered these pieces is to be commended. Their focus and dedication to research of the highest quality is an asset that benefits so many, especially our citizens.

Our awareness campaigns are the public face of Safefood. This year, we completed our evaluation of our 6 year START campaign which ran from 2017 to 2023,

and which focused on building healthier habits for families. A lot of these results were very encouraging – for example more than 7 in 10 parents recalled the campaign last year, a 20% increase from when it first launched, and encouragingly, a similar number of parents who saw the campaign said it made them feel more confident about making changes to improve their family’s health. Furthermore, more than 4 in 10 parents reported trying to change their child’s eating habits and 47% reported trying to reduce the amount of treats their child routinely consumed. These marked a clear return to pre-Covid levels of healthy behaviour intention among adults which had been negatively affected by the pandemic and resulting lockdowns. This evaluation process will help inform future educational public campaigns to enhance children’s health and build healthier food environments for us all.

This year also marked the third year of our food safety ‘Meat Thermometer’ awareness campaign which aims to encourage more home cooks to use a meat thermometer and ensure foods like BBQ meats and poultry are safely cooked to 75°C. On air for the busy summer BBQ and Christmas turkey seasons, the campaign evaluation revealed a promising trend in meat thermometer ownership with 38% now owning one, an increase of 22% on the previous year. There was also an 8% increase in people correctly identifying the temperature of 75°C as the ideal cooking temperature that ensures that all potential food poisoning bacteria are eliminated. Our ongoing partnership with retailers and butchers for the campaign has also helped amplify the reach of these key food safety messages for all those home cooks.

A significant communications campaign also featured to promote our free online food safety resource for small food businesses, ‘Safefoodforbusiness.com.’ Comprising television, digital and social media advertising as well as interesting

case studies involving business owners who use the resource, the campaign generated significant sign-ups to the platform and has had more than 5,000 users across this year alone.

At Safefood, we’re committed to using up-to-date digital technologies and channels to inform, advise and educate our citizens. Our website Safefood.net had almost 6 million page visits this year and there were more than 33 million views of our social media posts. Engaging our audience with evidence-based, scientific advice has never been more important to counter misinformation and ensure the public get food safety and nutrition advice that is accurate and trustworthy.

Heading into our 25th year, Safefood has always played a proactive role in building long-term sustainable relationships north and south that brings real benefit to the public in their daily lives. A joined-up approach involving relevant partners always encourages both the best use of resources and a meeting of minds to improve the lives of those on the island. I am very grateful to all those individuals, organisations and agencies who worked with us this year and contributed their time, expertise, and enthusiasm.

I would also like to thank our Advisory Board and its chairperson, Dr Eddie Rooney, and Advisory Committee Members; their support and counsel is vital as we face new and emerging issues in food safety and public health nutrition. Finally, I would like to extend my sincere thanks and gratitude to all my colleagues in Safefood – their strength of purpose and commitment to our work reflects all that is good about true public service.

Dr Gary A. Kearney
Chief Executive Officer



About Safefood

Safefood is an all-island body, set up under the British-Irish Agreement Act 1999. Our role is to promote awareness and knowledge of food safety and nutrition on the island of Ireland.

To do this we

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

How we work

The public

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

See page 10 for more on our campaigns.

Research

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

See page 16 for more on our research and publications.

Food safety

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

Our unique North/South mandate has helped us to promote scientific cooperation between food safety professionals throughout the island of Ireland from academia, industry, the public sector (including laboratories), as well as other stakeholders, to strengthen the integrity of the food chain. Programmes such as the Safefood Knowledge Network play a key part in this by helping professionals to connect and share expertise. Working in partnership we aim to ensure confidence in the food chain across the island and further enhance protection of public health.

See page 24 for more on our Knowledge Network and food safety programmes.

Nutrition

Obesity is one of the greatest public health issues on the island of Ireland, especially for young children. Addressing it, and other important issues such as food poverty, requires a multi-sectoral, inter-disciplinary approach. There are 5 strands to our nutritional work:

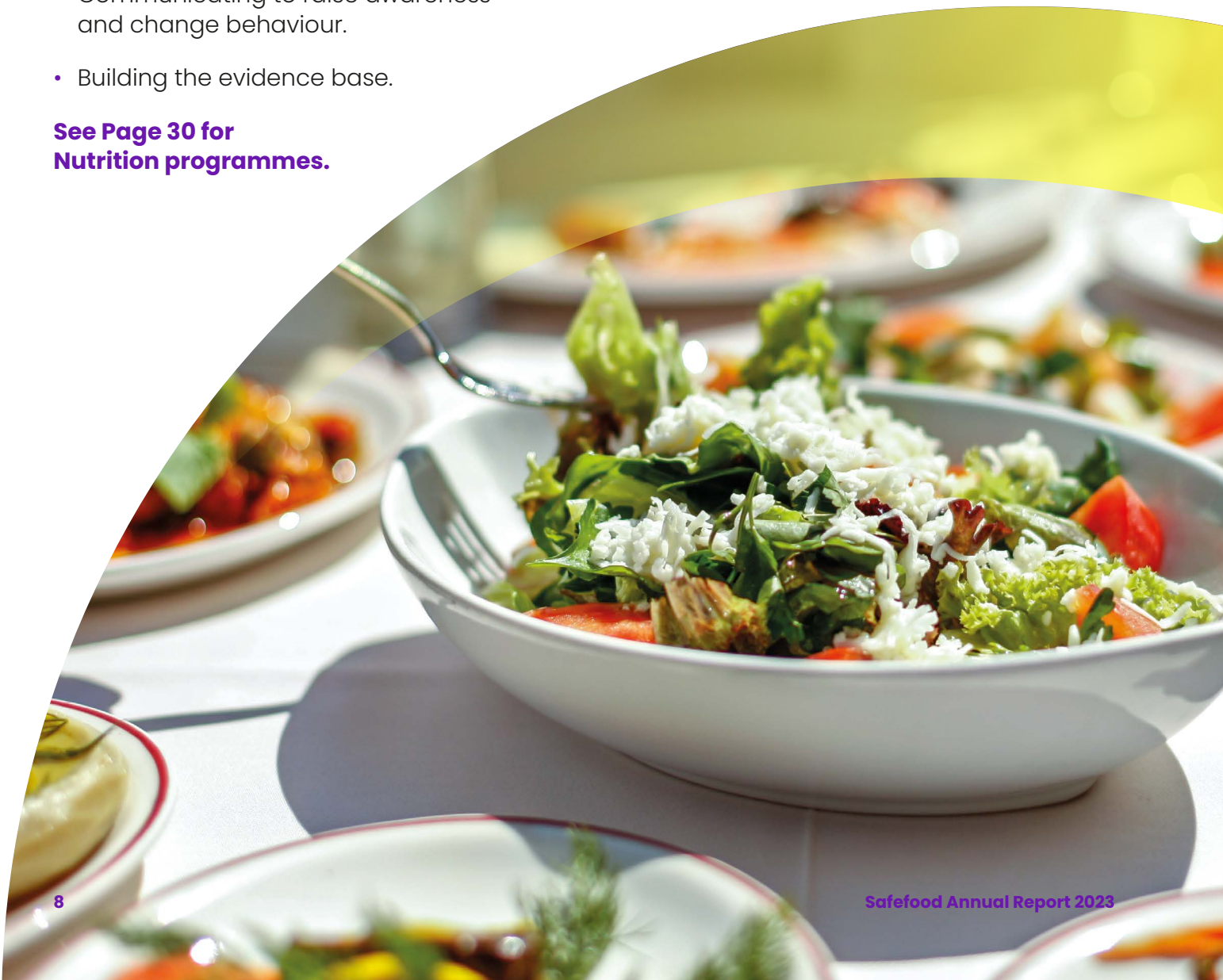
- Working with stakeholders throughout the island of Ireland.
- Supporting policy development and implementation across the island
- Promoting healthy eating at community level
- Communicating to raise awareness and change behaviour.
- Building the evidence base.

See Page 30 for Nutrition programmes.

Partnership working

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

See page 36 for Safefood's partnership work.





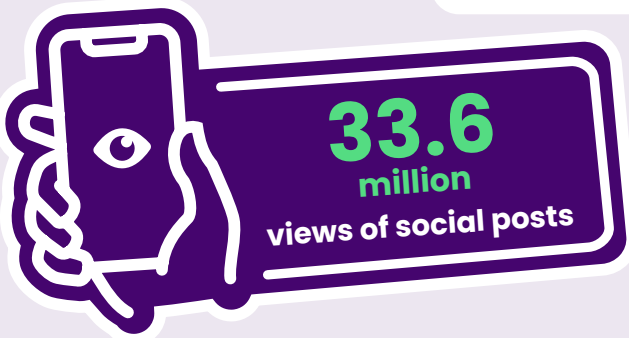
73
events



5,025
Children took part in Safefood football and Special Olympics initiatives



119,248
Social media followers



33.6 million
views of social posts




3,688
New Safefood for Business users



5.8 million
Page visits to safefood.net

Safefood in

2023



2 million
new tiktok audience



12 Recipes and 4 Food Safety videos



147,941
Pieces of health information sent



5 Research publications



2,816
Safefood for life exams



Over 40
Community projects on the island of Ireland



11 Press Releases

Our campaigns

Safefood's campaigns empower individuals with the knowledge to positively influence behaviour. Our key messages of food safety, food hygiene and nutrition are communicated to the public using a combination of advertising, public relations, direct marketing, digital and social media, events, publications, sponsorship and the Safefood website.



START – a healthy weight for children

The START campaign ran for 6 years from 2017 to 2023. In 2023 Safefood evaluated the campaign, which informed plans for a new campaign focusing on protecting children's health to launch in 2024. Here is an overview of how the START campaign performed.

2017–2023 Campaign evaluation summary

Campaign communication performance

Campaign recall

71%

of parents on the island of Ireland recalled the campaign TV ad, a **20%** increase since the campaign first aired in 2017.

Confident about making changes

76%

of parents who saw the TV ad agreed that it made them feel confident about making small changes to benefit the health of their child/children.

Expert digital advice for parents

Over 1 million

video views for campaign expert content on YouTube. 1m page views for campaign website.

Understanding and identity

98%

of parents said they clearly understood the main point of the TV ad while eight in ten (**82%**) agreed the ad was aimed at parents like me.

Trying to make changes

45%

of parents said they tried to change their child's eating habits, while 47% reported trying to reduce treat foods. This represents a return to the levels first reported in the pre-campaign, pre-covid benchmark in 2017

Social reach and engagement

6 million

Reach of more than 6m on Facebook and Instagram

New channels

More than 2 million

impressions on TikTok in just six months

Strength of publicity

Sustained and strong media coverage with a total earned audience

Reach of 10 million in May 2022 alone.

In the community

Campaign presence at community health fairs, regional agricultural shows and public library events.

Trust the meat thermometer – food safety campaign

Safefood’s Trust the Meat Thermometer food safety campaign aired for the third year in 2023 with an aim to encourage home cooks to use a meat thermometer and make sure that BBQ meats like burgers, chicken, and sausages reach 75°C to make them as safe and tasty as possible.

New research from Safefood revealed the practical role of using a meat thermometer to ensure perfectly cooked safe meals. With nearly a third (32%) of adults admitting they have returned food at a BBQ because it was undercooked, it was time to take the guesswork out of cooking on the BBQ to ensure that meats are served safely.

The research revealed a promising upward trend in meat thermometer ownership, with 38% of adults claiming to own one – an increase from the previous research carried out by Safefood where 16% owned one.

The research also indicated an increase in the proportion of adults who knew the safe internal cooking temperature for meats such as chicken, sausages and burgers. Last year, only 1 in 5 adults (22%) correctly identified the temperature of 75°C for safe and thorough cooking of these foods, but this year, that number increased by 8% to 30%.

Also used by two-thirds of adults (64%) is the "cut and check" method to help determine if meat is cooked to their liking. Checks include colour of the meat, juices running clear and piping hot temperature.

22%

increase in meat thermometer ownership from 2022.

8%

increase in people recognising 75°C as the safe cooking temperature for chicken, sausages and burgers.

*- Online survey of 1,000 adults aged 18+ on the island of Ireland. (Empathy Research; June 2023).

- Assessment of the use of meat thermometers by consumers on the island of Ireland"; (Safefood; Ulster University; and St. Angela's College; 2021). The study comprised a literature review of meat thermometer ownership and usage; a survey of 1,052 adults on the island of Ireland; and 6 focus groups with 65 participants.

Chef Nico Reynolds supporting the Trust the Meat Thermometer campaign.



Trust the Meat thermometer outdoor advertising

Our campaign won Silver in the “Best Long Term Media Strategy” category in the 2023 Media Awards. The awards recognise the strategic planning and implementation of media campaigns for brands, companies and organisations across the island of Ireland.





Summer phase

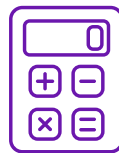
The campaign aired during the summer months, June to August with a particular focus on bank holiday weekends when people were more likely to cook on the BBQ. The meat thermometer messages were also communicated at the Balmoral show in May through a series of Safefood sponsored cookery demonstrations. One of the chefs showed through personal experience of colour blindness, the benefits of using a meat thermometer. Following the summer phase the campaign was shortlisted for the prestigious Advertising Industry Effectiveness Award (Effie) in the public sector category.

Christmas phase

The Christmas food safety campaign began in early December covering 3 core message areas;



Encouraging home cooks to use a meat thermometer to check if their turkey is safely cooked.



Motivate home cooks to use the Safefood turkey cook time calculator.



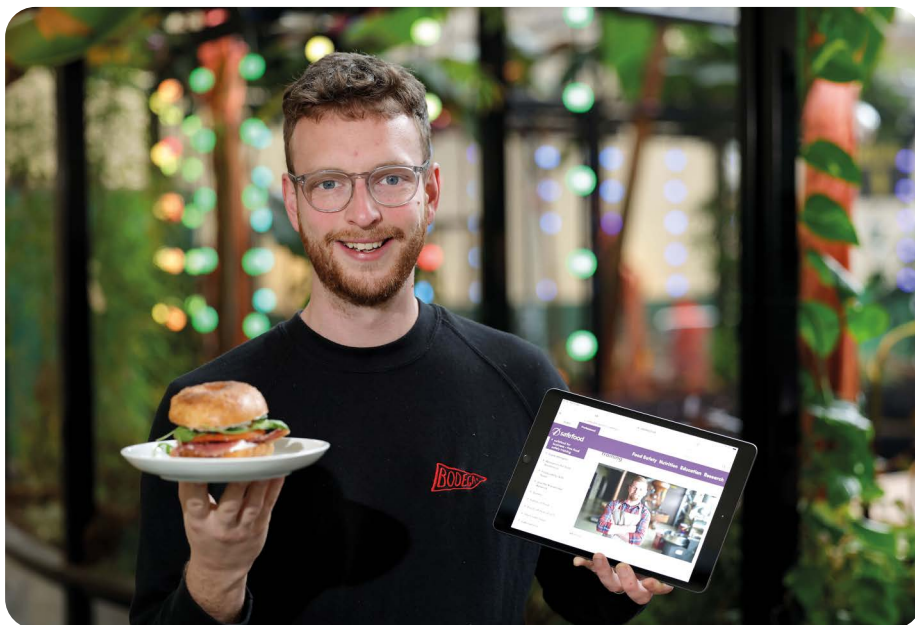
Encourage home cooks to use our dinner planner to help calculate how much food to buy for the festive period and avoid food waste.



Safefood's website also showcased healthy festive recipes and advice on buying and defrosting a turkey.

Safefood for Business

Safefood for Business TV Advertisement



Safefood encouraged small food businesses to sign up to its free food safety e-learning training tool 'Safefood for Business' through an advertising campaign on T.V, radio and digital prompted by Safefood research which revealed almost 2 in 3 (64%) small food businesses said they were extremely concerned about the impact of a poor food safety audit or enforcement on their business.

Safefood for Business was designed to be practical for small food businesses and uses short training modules with real-life scenarios. As managers and small-business owners can track staff progress while training, it is ideal both for new staff as part of their induction process, as well as re-training staff returning to the industry or as a refresher training. By the end of 2023 there were over 5,000 users of Safefood for Business.

64%

of small food businesses said they were extremely concerned about the impact of a poor food safety audit or enforcement on their business.

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



Research projects overview

The following research projects were completed in late 2023 and are due for publication in 2024.



Mycotoxin control in cereals: safeguarding food

This project examined the regulatory guidelines for mycotoxins in unprocessed and processed cereals. Oats and barley were chosen in view of their importance as healthy food sources and malted barley for the economically important beer and whiskey production. Researchers engaged with stakeholders in the industry to understand the current shortfalls in mycotoxin control within the supply chain with the aim of providing practical mitigation strategies to protect public health, address regulatory requirements, and ultimately increase the resilience of the indigenous cereal industry on the island of Ireland. The duration of the project was 18 months from 1 October 2021 to 31 March 2023.



Establishing a strong food safety culture in small food businesses: attitudes, barriers and facilitators

This project investigated food safety culture among small food businesses specifically, food retailers, food producers and foodservice establishments, on the island of Ireland. The study examined the attitudes towards food safety, the barriers and facilitators to establishing a strong food safety culture and, develop recommendations for overcoming these barriers. The duration of the project was 26 months from 1 November 2021 to 31 December 2023.



Consumers' use of smart devices while preparing food in the domestic kitchen on the island of Ireland

Safefood commissioned a research project to understand the use of smart devices in the kitchen and associated microbiological food safety risks on the island of Ireland. The aim of this research was to collect data to gain insights into how smart devices are being used in the domestic environment, to assess consumer behaviour and understand how this affects food safety on the island. This research presents findings and recommends ways to support the safe utilisation of smart devices during meal preparation. The duration of the project was 18 months from 1 October 2021 to 31 March 2023.

The following research projects commenced in 2023.



Food messaging to children and adolescents – what works?

The overall aim of this research project is to identify effective food message strategies for children and adolescents on the island of Ireland. This will provide support to stakeholders, including Safefood, in developing more effective programmes, interventions, and campaigns, with age and developmentally appropriate food messaging, which will result in real behaviour change. It will also allow Safefood to advise organisations in scaling up of best practices and strategies to address the food literacy needs of the children and young people on the island of Ireland. The duration of the project is 21 months from 1 February 2023 to 31 October 2024.



Communicating food poverty – understanding the current discourse on the island of Ireland

The overall aim of the research is to investigate the discursive construction of food poverty in the media and to explore public, policy and key stakeholder perceptions of food poverty. The duration of the project was 17 months from 1 January 2023 to 31 May 2024.

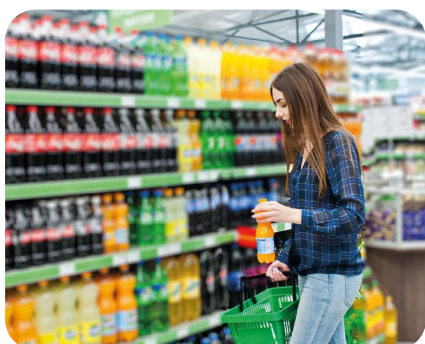
Publications

5 research reports were published by Safefood in 2023, covering food safety and healthy eating.



A compendium of food statistics on the island of Ireland 2023

Safefood commissioned this project to generate a compact but detailed collection of food chain statistics for both Ireland and Northern Ireland. The promotion of good food safety behaviours throughout the food chain is reliant on a scientifically robust and accurate evidence base. This includes not only information on people's behaviour and preferences regarding the foods they eat but also accurate statistics on food production, trade and economics, and information on food product recalls, foodborne illness, and the impact of external influences such as climate change. This research pulls together data from a variety of public and private sector organisations making it more accessible.



Fiscal and pricing policies related to food and non-alcoholic drink

Safefood commissioned this review of the evidence on fiscal and pricing strategies for food and non-alcoholic drinks to identify gaps in knowledge and set out policy recommendations relevant to the island of Ireland. The umbrella reviews examined evidence for whether and how such fiscal and pricing policies in relation to food and non-alcoholic drinks might improve diet and prevent non-communicable diseases (NCDs). The reviews also examined the effects of such policies with respect to equity and to public and political acceptability of fiscal and pricing measures intended to improve diet. In addition, empirical studies were undertaken to examine the relationship between the taxation of sugar-sweetened beverages in Northern Ireland with their consumption and the treatment for dental caries.



What is the cost of a healthy food basket in Ireland in 2022?

The latest report by Safefood on the cost of a minimum nutritionally adequate and socially acceptable healthy food basket revealed families on a tight budget continue to struggle to buy healthy food, with some households spending up to one third (32%) of their take home income each week on food.

The research, which is conducted every 2 years, also found that food costs for families with teenage children was more than double that for households with younger children.

The research gained extensive media coverage appearing in the Irish Daily Mail, Irish Examiner, Irish Times and RTE's Drive time.

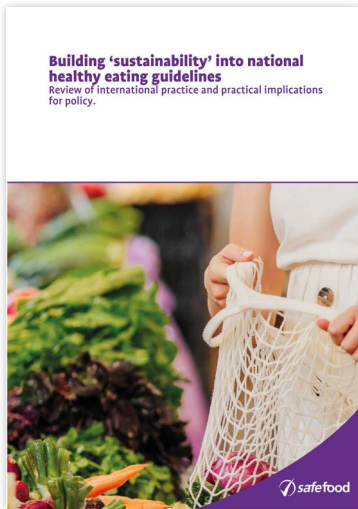


What is the cost of a healthy food basket in Northern Ireland in 2022?

Lower-income households in Northern Ireland struggle to buy healthy foods as the impact of inflation saw the cost of their weekly food shop eat up almost half of their total income.

This research report by Safefood on the cost of a healthy food basket revealed some families spend up to £169, almost half (45%) of their take-home income, on food, with families with teenage children paying an extra £40 per week on food than those with younger children. Inflation, soaring energy costs and the increased price of food over the past few years have been attributed to the pressure placed on low-income households and subsequently a more pronounced nutritional inequality among the Northern Ireland population.

This latest research builds on data published thus far for 2014, 2016, 2018 and 2020. 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 of nutrition.



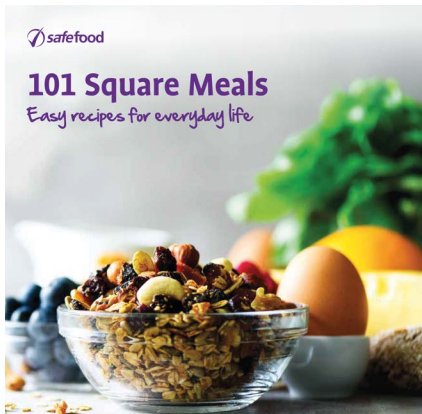
Building sustainability into national healthy eating guidelines

A mixed methods approach was used to identify best practice and practical approaches to building sustainability in healthy eating guidelines. This also examined the potential policy implication, based on the literature and the lived experience, knowledge and expertise of a broad range of stakeholders on the island of Ireland.



The report had **568 page views** and was downloaded **80 times.**

5 publications were published for consumers and educators in 2023



101 Square meals

The food we eat affects our health and well-being and budget plays an important role in what food we can buy and prepare. This recipe book was designed to take this into consideration and provides easy-to-prepare, low-budget, tasty, yet highly nutritious meals. The book includes sections containing useful tips on shopping, home freezing and food safety, helpful information on healthy eating and various tasty breakfast, lunch and dinner recipes. The 101 recipes offer variety for every age and circumstance, resulting in healthier, more balanced diets for individuals and families within a realistic budget.

In 2023 Safefood brought together partners in Northern Ireland - The Public Health Agency, and in Ireland, MABS and the HSE to create an-island version of the cookbook.

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.



Knowledge Network

The Knowledge Network in 2023

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

The Knowledge Network, which has been running since 2016, aims to encourage collaboration, knowledge sharing and enhanced understanding between these various groups, through training courses, briefings, workshops, newsletters and the Knowledge Network website, videos and webinars.

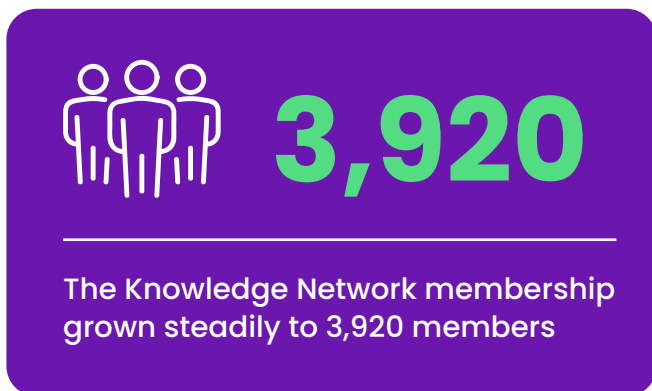


Objectives of the Knowledge Network

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

Safefood’s Knowledge Network supports those working in the food sector

In 2023, the Knowledge Network continued its commitment to supporting those working in the food sector in understanding and implementing effective food safety practices by hosting a series of workshops, forums, and webinars for Environmental Health Officers, Small Medium Enterprises (SME’s) and laboratory staff.



The Knowledge Network supports



Focusing on topics such as control of food poisoning bacteria, hygiene, allergen management and packaging the Knowledge Network ran 25 events in 2023.

Here's an insight into some of the Knowledge Network events

- Food packaging workshops for SME's explored various packaging options for pre-packaged, convenience food, and beverage products. Attendees gained insights into potential issues in selecting packaging solutions and strategies to avoid costly mistakes.
- Training webinars focused on 'TACCP and VACCP Food Defence, Biovigilance, and Bioterrorism'. TACCP training is concerned with the prevention of malicious threats to food, such as sabotage, extortion or terrorism. VACCP is concerned with the prevention of economically motivated food fraud.
- Expert witness training courses ran for EHO's covering crucial aspects of report writing and courtroom cross-examination.
- The all-island Environmental Health Officers forum provided a platform for valuable networking and in-depth discussions on shared challenges and potential areas for collaboration. Topics discussed included:
 - The organisational structure and function of Environmental Health in both jurisdictions
 - Compliance with allergen regulations
 - The implementation of the food hygiene rating scheme in Northern Ireland
 - Available resource materials for EHOs
 - The challenges of enforcing cannabidiol (CBD) regulations
- A series of training courses and forums to enhance the skills and collaboration of laboratory staff across the island of Ireland

Images from the 2023 food safety workshops



Environmental Health Forum

Public Health Laboratory Forum



Public Analyst Laboratory Forum

The Knowledge Network supports science

In 2023, the Knowledge Network hosted several key science events, focusing on critical issues in food safety and public health for example:

- The Salmonella webinar provided updates on cases, outbreaks, and control measures in the food industry.
- A Novel Foods webinar discussed recent trends in novel food development, associated food safety challenges, and strategies to address them.

Knowledge Network publications

In 2023, the Knowledge Network continued to deliver valuable insights and updates through its key publications and articles which have been instrumental in keeping members informed and engaged with current trends and developments in food safety.

The Food Chain magazine

The Food Chain magazine published 3 editions during 2023 to over 3,500 readers. The magazine featured interviews with leading food safety experts covering articles on misleading sustainability claims, whole genome sequencing in food safety, regenerative agriculture, and raw milk risks.

'The Food Chain' 2023



Network news

The monthly e-bulletin, Network News, provided regular updates on food safety news, Knowledge Network activities, and external resources.

Thought leader articles

The Knowledge Network published 8 thought leader articles in 2023 that delved into pressing issues within the food chain such as the state of raw drinking milk, the impact of regenerative agriculture on soil and food quality, and the rise of misleading greenwashing claims on food packaging. Additional discussions explored food security challenges in the 21st century, the role of precautionary allergen labelling and whether food products should include carbon footprint labels. The series also addressed the influence of digital advancements in agri-food and how the cost-of-living crisis is affecting food safety practices. These articles provided valuable insights into current trends and challenges facing food safety.

Food safety skills fund

The food safety skills fund programme funded 12 participants from various organisations involved in food production and food safety across the island of Ireland, to travel and attend workshops, conferences and training to upskill in their respective fields.

A Safefood Bursary was awarded to an outstanding student EHO, Shannon Stapleton of Technological University Dublin, who received recognition for her project investigating hygiene levels at contactless payment points in the retail sector, while Zara Gregg studying at Ulster University was honoured for her work on the implications of Natasha's Law.



Safefood Bursary



We also continued to promote our instructional videos for small food businesses dealing with food allergen management and dining out safely:



Managing food allergens in food trucks or other small food outlets

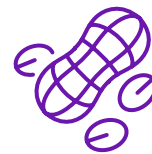
Food hypersensitivity

Throughout 2023, Safefood continued to promote its training videos and webpages to help food businesses in Northern Ireland who produce pre-packaged food products for direct sale comply with the new labelling legislation ('Natasha's Law'). These resources were produced in partnership with Antrim and Newtownabbey Borough Council and the Food Standards Agency in Northern Ireland.

The training videos cover:

- What is a prepacked for direct sale product?
- How to create an ingredient list to comply with Natasha's law
- How to design and print a label for PPDS products.

Managing food allergens in event and catering suppliers



How to protect yourself as a food hypersensitive customer

Again, by December 2023, the consumer video had 4,400 views and the small business videos had 6,800 views.

9,200

views of allergen training videos generating

2,000

visits to safefood.net



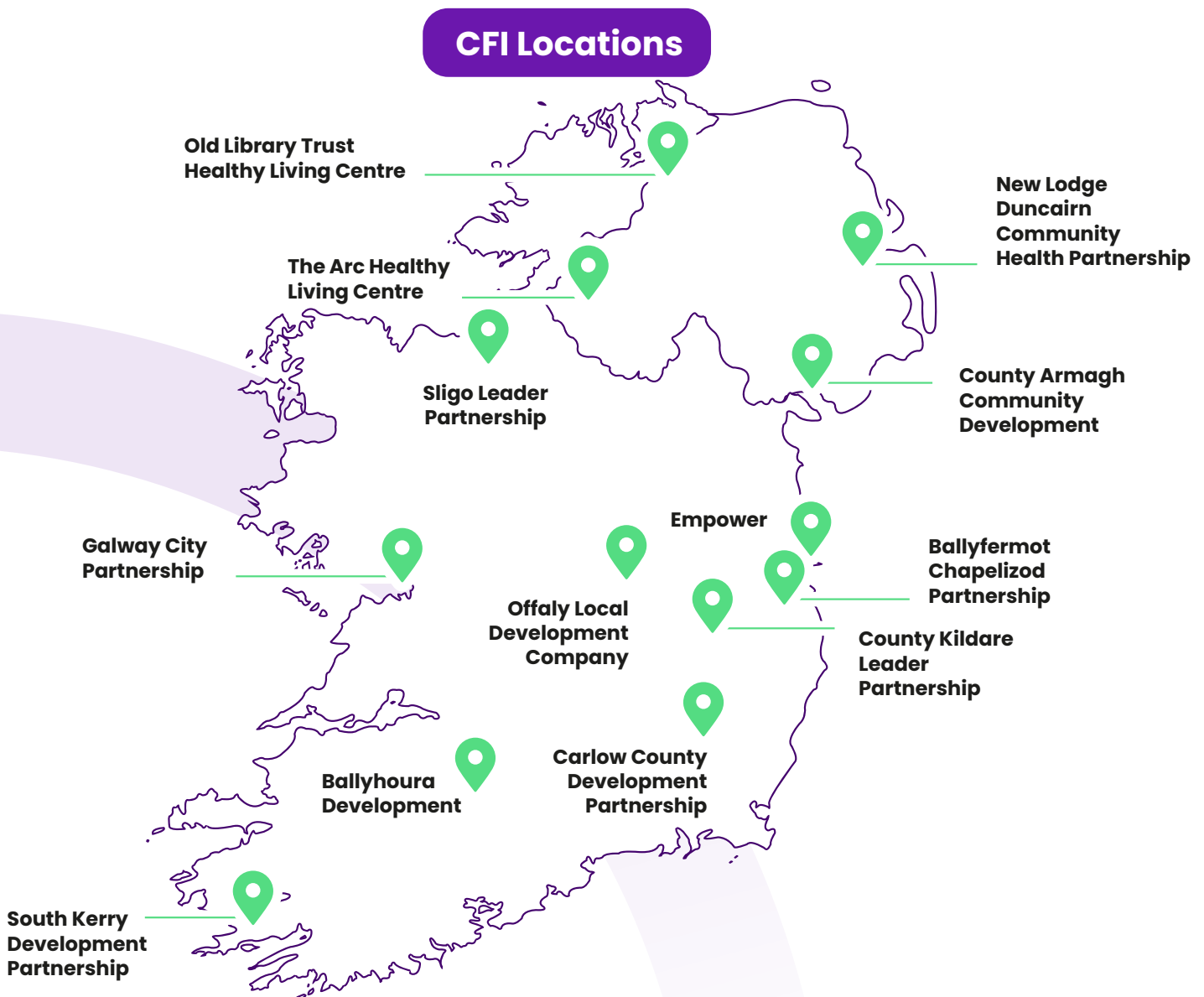
Total traffic to the Safefood website pages for these videos was in excess of

3,000

Community Food Initiatives

Safefood is proud of our role in running Community Food Initiatives (CFIs) since 2010. The Community Food Initiative programme runs in 3-year blocks. 2023 was the second year of the current 2022–2024 programme.

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

funding
44 projects.

In 2023, over
5,500

people took part in a community event

and over
300 people

took part in a small project.

Two events are organised each year for the CFI leaders to network, share learnings and gain knowledge. The first event held in March discussed approaches for engaging with hard-to-reach audiences 36 people attended the event. The second event was held in October and explored inclusive community engagement and 26 people were in attendance.

In total 28 small projects were delivered and 26 community events took place.



Community Food Initiative event in Newry in October



Community Food Initiative event in Tullamore in March

All-Island Community Workers Networking Event

Safefood hosted the first all-island Community Workers networking event in Newry to bring together colleagues working on community programmes that use food as a vehicle to reach vulnerable groups in areas of deprivation across the island of Ireland. Participants included Sláintecare's Healthy Communities Food and Nutrition workers who are building capacity, knowledge and skills across communities and who work with local statutory and voluntary partners to improve the food environment, address food poverty, and activate the agreed national campaigns in Ireland.

Also participating were colleagues from the Healthy Living Centre Alliance in Northern Ireland, a network of 29 community-led health improvement organisations based in areas of high health inequalities throughout Northern Ireland. Based in both rural and urban settings, the alliance delivers food programmes such as Transform your Trolley in Northern Ireland. The meeting also consisted of a workshop which asked participants to consider options for partnership and collaborative working under the following themes.

Theme 1

Cross border project focusing on older people, this may include direct provision of food or meals.

Theme 2

Women in detention moving into independent living. Consider training initiatives that will upskill and could improve employment opportunities.

Theme 3

Vulnerable young adults transitioning into independent living. How to support this cohort in navigating a complex food environment such as the food environment in inner city communities where availability of supermarkets is often limited and there is also a higher concentration of fast-food retail services.

Safefood intends to scope out potential partnership for cross-border projects in 2024.

All-island Food Poverty Network

The All-island Food Poverty Network was established in 2009 and is co-chaired by Safefood and The Food Standards Agency, Northern Ireland. The Network forms a community of professionals working across government departments and agencies, academia and non-governmental organisations (NGOs) who have a common interest in reducing food poverty on the island of Ireland. It supports the development of consensus on related issues, collaboration and shared learning.

The Network hosted its annual event in September, which explored how a deeper understanding of the lived experience of food poverty can make policy and interventions more effective. Anne Marie Murphy from the Consumer Council Northern Ireland opened the event to over 140 attendees, sharing insights from the Consumer Council's research of consumer experiences with food affordability and accessibility. Stephen Moffatt from Barnardo's discussed the impact of the cost-of-living crisis and food insecurity on families. Jonny Currie from the Trussell Trust in Northern Ireland spoke about food insecurity and food

bank use in Northern Ireland and what needs to happen to help end the need for food banks. Dr Clare Pettinger from the University of Plymouth showcased some of the creative approaches being used within the FoodSEqual research project. The final speaker was Megan Weimann from North Down Community Works who shared the journey of Well Fed, a community supermarket. Megan described the codesign process - how Well Fed has changed since its launch and its impact on the local community. The event was closed by Robert Thornton from the Vincentian MESL Research Centre at SVP.

Two issues of the All-island Food Poverty Network Newsletter were published 2023 with a 17% increase in subscribers in 2023.





All-island Obesity Action Forum

The All-island Obesity Action Forum is a community of professionals who have a common interest in obesity prevention and treatment. The forum provides a platform for partnership and cohesive working on the island of Ireland by promoting networking, collaboration and exchange of best practice. Members have access to biannual all-island events and a monthly newsletter.



8.2%
increase

Newsletter subscribers increased from 685 to 741 from January 2023 to January 2024 an increase of 8.2%, during which time 11 publications of the newsletter were released.

On World Obesity Day, 4 March, the All-island Obesity Action Forum launched its position statement on obesity stigma. The statement was developed with members to set out how the forum will address obesity stigma, covering areas such as people-first language and non-stigmatising images. Obesity stigma refers to the negative attitudes and beliefs associated with obesity including bias, discrimination, stereotyping and social exclusion. People living with obesity experience stigma across several settings, and it has negative physical and mental health consequences.

The forums first bi-annual event titled 'Healthy start – supporting healthy living in young children', welcomed over 171 participants to discuss the prevention of obesity in early childhood and shared the findings from initiatives taking place to promote healthy eating and active living in young children. Speakers included Fiona Ward from the Department of Health Ireland who gave the opening address which covered recent policy updates in Ireland. The next presenter was Colette Doyle from South-Eastern Health and Social Care Trust, who provided an overview of the Early Years Obesity Prevention Programme 'HENRY' and feedback from service users of the programme. Louise Reynolds from the Irish Nutrition and Dietetic Institute then provided an overview of the recent pilot of hot meals for early years care services in Ireland and finally, Dr Anna Lene Seidler from the University of Sydney presented on the components of interventions effective in reducing childhood obesity and highlighted the research gaps to direct future research priorities. The event finished with a question-and-answer session followed by closing remarks from Darren Moan, Department of Health Northern Ireland who reflected on the presentations and spoke about obesity policy development in Northern Ireland.

The Forums second biannual event titled 'Shaping healthier food environments' took place in Belfast with over 140 attendees. This event explored how our food environment promotes and encourages unhealthy eating and excess energy consumption. It also looked at opportunities to support healthier food choices and ultimately improve population health. Speakers



Sinead O'Mahony presented at the November All Island Obesity Action Forum

included Professor Amelia Lake from Teesside University and Fuse, the Centre for Translational Research in Public Health, Sinead O'Mahony from the Food Safety Authority of Ireland, Fran Bernhardt from Sustain: the alliance for better food and farming and Professor Heather Brown from University of Lancaster. Professor Amelia Lake discussed the role of the wider food environments in obesity and opportunities to modify the environment to prevent obesity. Sinead O'Mahony shared key findings from a study measuring the availability of healthy and unhealthy food in supermarkets in Dublin. Fran Bernhardt discussed the healthier food advertising policy, its implementation and public health impact. Heather Brown discussed the evaluation of policy related to the food environment and its impact on childhood overweight and obesity.

Partnership working

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



Irish Football Association – On the ball programme

Safefood extended its partnership for a third year with the Irish Football Association with the aim of encouraging more kids to make healthy food choices and be active.

Through the partnership, Safefood which is the association's official healthy and safe eating partner and patron of the Irish FA's Education and Heritage Centre, reached a total of 4,903 children, 97 programmes were delivered, and 326 delivery hours were carried out by the IFA. This was an increase of 977 participants from 2022 which saw 3,926 participants partake in the programme. The number of participants has increased year on year since inception, as has delivery to new audiences.

The partnership highlights the importance of healthy and safe eating through its football based 'On the Ball – Healthy Know How for Active Kids' programme of activities and events.

The programme is delivered in schools by Safefood representatives and Irish FA Foundation coaches.

Nearly

5,000

children were involved

97

programmes
delivered

25%

participation
increase from 2022



Special Olympics Ireland - Health@Play programme

Safefood and Special Olympics Ireland (SOI) announced an innovative new partnership called 'Health@Play' that uses fun and interactive games to help teach healthy, lifelong habits to younger athletes and their parents.

The 'Health@Play' programme was developed by Safefood in partnership with Special Olympics Ireland and will for the first-time bring health education through sport to children with intellectual disabilities aged 4-15 years within their community clubs and schools.

The 'Health@Play' programme builds upon the work of Special Olympics Ireland and complements their existing Health Promotion Programme which is available to athletes aged 16 and over.

A total of 122 young athletes from 4 clubs took part; one of the clubs included the Belfast based club 'Titanic Tigers'. The overall number of participants exceeded targets by 72 participants. Safefood delivered multiple online training sessions to volunteers, coaches and parents. During the introductory year of the partnership and programme, Safefood received the 'Golisano Health Leadership award' from Special Olympics Ireland. The award recognises outstanding individuals or organisations dedicated to improving the health of people with intellectual disabilities and advancing the health of Special Olympics athletes.



Golisano Health Leadership award presented to Safefood.

4 clubs took part involving 122 athletes. 

Libraries Ireland

With almost one in 3 (30%) parents saying it is difficult to be healthy as a family, Safefood partnered with public libraries to host free talks for parents with leading health experts on how to make a start on healthy positive family changes. The first event took place in Tallaght Library in February and featured a live studio audience of parents and was also broadcast live via Zoom and in selected local libraries around the country. A similar follow up event took place in Dundalk Library.

The event used messaging from the START campaign which is all about helping parents and families make small changes on the way to a healthier life.

Almost

30%

of parents saying it is difficult to be healthy as a family



Food in schools forum

The food in schools forum, which has been running for 14 years, was jointly established 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.

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

Transform your Trolley

Safefood and the Healthy Living Centre Alliance teamed up to support families to transform their trolleys with a healthier, balanced food shop. The 3-year programme launched in September with 12 regional Healthy Living Centres taking part across Northern Ireland.

The programme, which will run for 3 years across 2023 -2025, aims to support over 1,000 families and individuals by improving their food shopping habits by replacing fatty and sugary foods with healthy, balanced meals. Working closely with local Health and Social Care Trusts the programme delivered interactive workshops and initiatives designed to benefit families, older individuals living alone, and single males and provided practical support in areas such as creating a balanced shopping list, meal planning, how to eat well on a budget, how to cook basic nutritious meals, making use of leftovers, and food safety and hygiene.



In 2023

20

programmes were delivered across Northern Ireland, an increase from 15 in 2022.

258

individuals participated in a programme, an increase of 49% from the previous year.

25%

There was an increase of 25% in the number of men who participated in programmes in 2023 in comparison to 2022.

98%

Felt that this programme changed the way they will plan and shop in the future.

Transform your Trolley Locations

Locations

1. Old Library Trust Healthy Living Centre, Derry/Londonderry
2. The Oak Healthy Living Centre, Lisnaskea
3. Derg Healthy Living Centre, Castlederg
4. Omagh Healthy Living Network, Omagh
5. Top of the Rock, Belfast
6. ReachOut Healthy Living Centre, Belfast
7. Ligoniel Healthy Living Centre, Belfast
8. Northern Area Community Network, Cushendall
9. Cookstown and Western Shores Area Network, Dungannon
10. Resurgam Healthy Living Centre, Lisburn
11. Peninsula Healthy Living Partnership, Kircubbin
12. Verve Healthy Living Network, Craigavon
13. Clanrye Group, Newry
14. Kilkeel Development Association, Kilkeel
15. Heart Project, Belfast
16. Ardoyne/Shankill Health Partnership, Belfast
17. Loughgiel Healthy Living Centre, Ballymena

Our governance



The services provided by our Corporate Operations team span the areas of accounting and finance, procurement, human resources, information technology, legal, governance, compliance and audit - all contributing to facilitate the efficient and effective delivery of Safefood's business goals and strategy.

Advisory board

Six meetings of the Advisory Board were held during the year, one in Cork, one in Belfast, one in Armagh and 3 in Dublin. Some meetings had remote attendance. Attendance details, as well as fees paid to members of the Advisory Board are included on page 52. Two members of the Board retired on 2 October 2023 and there were no appointments to the Advisory Board in 2023.

Audit and Risk Committee

The Audit and Risk Committee is comprised of 2 members of the Advisory Board and 2 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 2023 the Audit and Risk Committee met 4 times with 2 meetings held remotely and 2 meetings in person in Cork.

The Audit and Risk Committee engages external professional auditors to conduct a programme of internal audits. The committee also reviews the risk register at each meeting for completeness and to ensure that all appropriate steps to control and mitigate risks are in place. Safefood's External Audit is carried out jointly by the office of the Comptroller and Auditor General in Ireland and the Northern Ireland Audit Office. The Audit and 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 and Risk Committee membership and attendance

	2023 Meetings attended (Total held 4 - 2 in Cork and 2 remotely)	2022 Meetings attended remotely (Total held 4)
Alan Myles (Chairperson)	3	4
Mairead Ní Chéadagin	4	4
Alex Attwood	4	4
Elizabeth Keane	4	4

Human rights and equality and diversity and inclusion

Safefood is required to comply with Equality and Human Rights legislation in both jurisdictions. It is fully committed to fulfilling these obligations through a proactive approach to equality and human rights issues in all aspects of its work and by providing a working environment free from unlawful discrimination, victimisation or harassment. Safefood's Equality Scheme was approved by the Northern Ireland Equality Commission in September 2011 and is reviewed every 5 years. The current scheme runs from 2023 to 2028. As part of the review Safefood carries out an Audit of Inequalities and has prepared a Section 75 Action Plan for 2023–2025. Safefood issues a Public Authority Statutory Equality and Good Relations Annual Progress Report to the Equality Commission each year. Safefood's Disability Action Plan 2021 – 2025 is a statement of the organisation's commitment to promoting positive attitudes towards disabled people and to encourage participation by disabled people in public life. The plan outlines measures to ensure that equality of opportunity is achieved, with regular monitoring and an annual report on progress towards delivering on these commitments submitted to the Equality Commission (NI). Safefood reports annually to the Monitoring Committee of the Department of Health Ireland in relation to employment of people with disabilities in the public sector. Regular training is provided to all staff to encourage awareness of disability and equality issues and Safefood actively encourages people with disabilities to apply for roles in the organisation. Safefood is also committed to the ethos

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

As of 31 December 2023, the Advisory Board was comprised of 8 members (10 members in 2022), of which 37.5% were female (50% in 2022), with 4 positions vacant. The Board therefore fell slightly short of the Irish Government target of a minimum of 40% representation of each gender in the membership of State Boards.

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 3-year Corporate and annual Business Plans. The Advisory Committee complements Safefood's Advisory Board and both structures are appointed by the North South Ministerial Council. Twelve members served on the Committee in 2023 which was chaired by Prof. Elizabeth Keane. There were 2 meetings of the Advisory Committee in 2023, held in Cork and Dundalk.

Protected disclosures

Section 22 of the Protected Disclosure Act 2014 requires the publication of a report each year relating to the number of protected disclosures made in the preceding year and for the publication of information about any actions taken in response to protected disclosures made. No protected disclosures were received by Safefood in the reporting period up to 31 December 2023.

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

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

During 2023 Safefood received 19 Parliamentary Questions and all were responded to within the timeframe requested.

Business Plan 2024

Safefood submitted its 2024 Business Plan to both sponsor departments in 2023. This was approved by the NSMC on the 27 June 2024.

Declaration of interests

Members of the Advisory Board, the Audit and Risk Committee, the Senior Management team and the Advisory Committee complete a Declaration of Interests annually. A Register of Interests is maintained and is available on request.

Stakeholder engagement with key stakeholders

- As part of the 'India-Ireland Friendship Lecture Series' Dr. Aileen McGloin was invited to speak at the Indian Embassy in Dublin on the 9th of March. Her lecture focused on 'Supporting and empowering healthy eating on the island of Ireland' and was introduced by Ambassador Mishra.
- On 22nd March, the CEO and Chairperson met with an Tánaiste and Minister for Foreign Affairs, Michael Martin who invited Chairs and CEOs of North South Bodies to meet to discuss the ongoing works of each Body, the 25th Anniversary of the Good Friday Agreement and future opportunities.
- During Q2, the CEO attended and participated at the NSMC hosted Conference to mark the 25th Anniversary of the GFA/BA in Armagh. He has also attended a number of other NSMC and North South CEO Network convened meetings in Armagh and virtually. The process of embedding the new North South CEO Network (composed of the CEOs of all the North-South Implementation Bodies) is ongoing.
- Safefood's SMT met twice with the FSAI and once with the FSA NI.

Climate action progress

Safefood developed its first Climate Action Roadmap (CAR 2023) in December 2022 which documents how safefood aims to meet the commitments made by both governments of Northern Ireland and Ireland to achieving net zero emissions by 2050. The CAR 2023 includes commitments under the following headings:

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

In 2023, key achievements were the establishment of Safefood's Green Team, promotion of staff engagement by hosting a staff workshop and inclusion of details and training on our CAR 2023 as part of our recruitment and induction process.

In 2023 Safefood began using the Sustainability Energy Authority of Ireland's public sector monitoring and reporting system to track progress towards the energy efficiency and energy related carbon targets. With data available from 2009 as a baseline, Safefood has achieved a 68% improvement on Energy Efficiency up to the end of 2022, which exceeds the current Irish government target of a 50% reduction before 2030. Green criteria and guidance have been set for procurement for Safefood and green criteria included in tender assessments.

Official Languages Act

The Official Languages Act requires Safefood to report on an annual basis on our compliance with the obligations and to include a summary in Safefood's Annual Report. The Act requires Safefood to ensure that:

- at least 20% of any advertising placed in any year shall be in the Irish language, and
- at least 5% of any money expended by the body on advertising in any year shall be used to place advertising in the Irish language through Irish language media.

In 2023, Safefood achieved the following:

- 21.9% of the advertising placed by Safefood in 2023 was in the Irish language, and
- 2.17% of money expended on advertising by Safefood in 2023 was used to place advertising in the Irish language through Irish language media.

Safefood endeavoured to meet the 5% minimum spend through Irish Language Media however, this was not possible due to the following issues:

- The limited number of Irish Language media outlets in the market. For example, there is only one Irish language TV station and 2 radio stations. However, the biggest of these radio stations (Radio Na Gaeltachta) does not take advertising
- The limited availability of media slots in Irish Language Media, as all Irish public sector bodies compete for the limited availability of slots via these channels.

We will continue to aim to reach the 5% target in our 2024 plans, however, the limitations outlined above will continue to undermine Safefood's efforts to meet the requirements.

The Act also imposes obligations in relation to recorded oral announcements, written communications, signage, publications, logo, names, addresses and titles. Safefood has taken steps to ensure that we have complied during 2023 with these obligations.

Remuneration report for the year ended 31 December 2023

The North/South Implementation Bodies Annual Reports and Accounts Guidance, issued jointly by the Department of Finance (DOF) in the North and the Department of Public Expenditure and Reform (DPER) in the South, 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 a number of 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 2023 or 2022.

There were no benefits in kind provided to key management or staff in 2023 or 2022.

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:-

	2023	2022
€10,001 - €20,000	2	3
€20,001 - €30,000	3	1
€30,001 - €40,000	2	0
€40,001 - €50,000	1	2
€50,001 - €60,000	6	8
€60,001 - €70,000	3	4
€70,001 - €80,000	4	2
€80,001 - €90,000	1	2
€90,001 - €100,000	3	2
€100,001 - €110,000	3	2
€110,001 - €120,000	0	1
€120,001 - €130,000	1	1
€130,001 - €140,000	1	0

Service contracts

All senior management and key appointments are made in accordance with Safefood's recruitment policy which requires the appointment to be on the basis of 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 2023 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 Food Safety (the Chief Executive Officer covered the vacancy in this position from January to June 2023) and the Director of Nutrition. The total remuneration paid to the Key Management Team in 2023 amounted to €513,716 (GBP£446,825), 2022 €470,945 (GBP£401,603).

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 the South and the Department of Health in the North. The scheme is administered by an external administrator.

Fair pay disclosure

Safefood is required to disclose the median remuneration of its staff. This is based on annualised full time equivalent remuneration of all staff as at 31st December 2023. 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.

	2023 €	2022 €	2023 GBP£	2022 GBP£
Midpoint of band of highest paid director	130,774	123,451	113,746	106,168
Median remuneration of staff	63,429	55,048	55,170	47,341
Ratio	2.06	2.24	2.06	2.24
Range of staff remuneration	€24,000 to €130,774	€16,952 to €123,451	£20,874 to £113,746	£14,579 to £106,168

The remuneration of the highest paid director in 2023 was €130,774 (GBP£113,746), 2022: €123,451 (GBP£106,168). This was 2.06 (2022:2.24) times the median salary of the workforce which in 2023 was €63,429 (GBP£55,170), 2022: €55,048 (GBP£47,341).

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

Advisory board fees

	2023 €	2022 €	2023 GBP£	2022 GBP£	2023 Meetings Attended (6 Held)	2022 Meetings Attended (7 Held)
Edmond Rooney (Chair)	9,388	9,576	8,166	8,166	6	7
Damien McCallion (Deputy Chair)	-	-	-	-	4	3
Alex Attwood	6,038	6,159	5,252	5,252	6	7
Teresa Canavan	6,038	6,159	5,252	5,252	6	6
Irene Collins	7,695	7,695	6,693	6,562	5	7
Maeve Henchion*	-	-	-	-	4	5
Elizabeth Keane	7,695	7,695	6,693	6,562	6	7
Alan Lewis	6,038	6,159	5,252	5,252	4	5
Sinead McCarthy*	-	-	-	-	4	5
Kenneth McKenzie	7,695	7,695	6,693	6,562	5	6

* Retired October 2023

Six meetings of the Advisory Board were held in 2023 (2022: 7). The total amount of fees paid to Advisory Board members in 2023 was €50,587/GBP£44,001 (2022 €51,138/GBP£43,609) and the National Insurance Contribution in 2023 was €0/£0 (2022 €0/£0). No Benefits in Kind were provided to Senior Management or Advisory Board Members. In 2023 a total of €4,259/GBP£3,705 (2022 €5,796/GBP£4,942) was claimed by Advisory Board Members to cover travel and subsistence expenses. This amount is included in travel and subsistence disclosed in note 4.

Food Safety Promotion Board

Accounts

For the year ended 31 December 2023



Contents

Food Safety Promotion Board Accounts for the year ended 31 December 2023

.....	
Foreword to the accounts	55
.....	
Statement of responsibilities	58
.....	
Statement on internal control/governance statement	59
.....	
Certificate and report of the Comptroller and Auditor General	62
.....	
Statement of income and expenditure	65
.....	
Statement of comprehensive income	66
.....	
Statement of financial position	67
.....	
Statement of cash flows	68
.....	
Statement of changes in equity	69
.....	
Notes to the accounts	70
.....	
Appendix 1 - accounts direction	85
.....	

Foreword to the accounts

1. Format

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

2. Background information

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

The governing legislation confers the following specific functions: –

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

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

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

3. Governance

The functions of the Board are discharged by the Chief Executive who reports to the North/South Ministerial Council (NSMC). The Chief Executive is assisted by an Advisory Board and a Scientific Advisory Committee. The members of the Advisory Board for 2023 were:

Advisory board 2023

Dr. Edmond Rooney	Chairperson
Mr. Damien McCallion	Vice Chairperson
Mr. Alex Attwood	
Ms. Teresa Canavan	
Ms. Irene Collins	
Prof. Maeve Henchion	(term completed October 2023)
Dr. Elizabeth Keane	
Mr. Alan Lewis	
Dr. Sinead McCarthy	(term completed October 2023)
Mr Kenneth McKenzie	

Advisory committee 2023

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. The term of the Committee expired in October 2023. A new Committee will be formed as soon as the NSMC (North South Ministerial Council) is available to ratify appointments.

4. Financial results

The results of the Food Safety Promotion Board are set out in detail on page 65. During 2023, the Food Safety Promotion Board incurred expenditure of €9,026,271 (£7,850,961) and received income of €8,796,819 (£7,651,385) resulting in a deficit for the year of €229,452 (£199,576). Comparatively, during 2022, the Food Safety Promotion Board incurred expenditure of €9,440,656 (£8,050,622) and received income of €9,428,632 (£8,040,368) resulting in a deficit for that year of €12,024 (£10,254).

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. Safefood suffered a ransomware cyber-attack in August 2024. This does not result in any financial loss to Safefood during 2023. While Safefood is insured for such events there will be a minor cost in 2024 related to the excess on the insurance policy. A number of financial records for July to December 2023 have not been recovered but the audit work had been completed prior to this event.

6. Charitable donations

No charitable donations were received or made during the year.

7. Policies

Employees with disabilities

The Board complies with the requirements of Part 5 of the Disabilities Act 2005 in supporting the employment of people with disabilities and continues to be committed to a policy of equal opportunity and welcomes applications from suitably qualified applicants irrespective of disability. Our disability action plan was updated in 2023 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 2023–2028 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 2023 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 2023 95% (2022 99%) of all invoices were settled within 30 days.

Health and safety policy

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

8. Future development

The Board's Corporate Strategy for the years 2023–2025 and Business Plan for 2024 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 2024 has been set at €7,754,000 (£6,745,980) which includes a once off additional budget of €274,000 (£238,380) approved by the Department of Health Ireland.

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

The Department of Health (I) and the Department of Health (NI) have directed the Food Safety Promotion Board to prepare a statement of accounts for each financial year ended 31 December in the form and on the basis set out in the accounts direction at the appendix to these Accounts. The accounts are prepared on an accruals basis and must give a true and fair view of the Body's state of affairs at the year-end and of its income and expenditure, changes in equity, and cash flows for the calendar year.

In preparing the accounts the Body is required to:

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

Chief Executive's responsibilities

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



Dr. Gary A. Kearney
Chief Executive Officer
Date: 26.11.2024

Statement on system of internal control/ governance statement

1. Scope of responsibility

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

The precise accountability and reporting structure is defined in the Board's Financial Memorandum, which outlines the review and monitoring role of the joint sponsor Departments (Department of Health (NI) and Department of Health (I)). In addition, as Chief Executive Officer, I am accountable to the respective public account's 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 2023 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 2023, 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 2023 financial year was undertaken during the period October 2023 to December 2023 by the Internal Auditors and reviewed by the Audit and Risk Committee. On the basis of their report, I am assured that overall strong systems and controls are in place to mitigate key identified risks. The audit report found that design and operation of key internal controls is satisfactory and found substantial compliance with established systems and internal financial controls. The conclusion was that reasonable assurance can be placed on the sufficiency and operation of **Safefood's** internal control framework. No high-risk findings that may result in a material financial loss or operational disruption were discovered and apart from two issues, deemed of low priority, it was found that the controls tested were operating effectively during the year ended 31 December 2023.

The report noted a number of key control strengths in the areas of Governance, Risk Management, Policies and Procedures, Segregation of Duties/Authorization and Review Protocols, Purchasing and Procurement, Payroll, Banking and Reconciliations and Budgeting and Oversight. Recommendations were made to address some low risk findings and implementation of these has commenced. In addition, in accordance with the internal audit plan approved by the Audit and Risk Committee a review of **Safefood's** Risk Management function was undertaken by our Internal Auditors. The objective was to provide the Audit and Risk Committee with an opinion on the effectiveness of systems, procedures and controls in place in relation to Risk Management. The report found no high or medium rated risk findings and apart from 3 low risk recommendations it found the Risk Management processes to have operated satisfactorily during the review period. The recommendations relate to improving documentation, aligning practice with policy and addressing gaps in documentation.

Safefood suffered a ransomware cyber-attack in August 2024. Safefood maintains insurance cover for such events. A crisis management team was quickly assembled which included external Legal and Cyber security experts. The compromised devices were taken off-line and forensically investigated, endpoint detection monitoring software and patches were deployed on all machines and users were required to change passwords. Both the network and the three encrypted SharePoint libraries were restored from back-ups. For most of Safefood's staff, there was no disruption to business. The new cloud-based finance system (IPLICIT) was not impacted. However, for the ICT and Finance teams, there was significant additional work to fix/restore systems while at the same time supporting the rest of the organisation as it continued business as usual. The final report concluded that Safefood had been the victim of a brute force attack which commenced in December 2023 before they successfully accessed Safefood's systems in August 2024. Safefood has already strengthened cyber security and will continue to implement the recommendations of the cyber security experts.



Dr. Gary A. Kearney
Chief Executive Officer
Date: 26.11.2024

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 2023 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 in co-operation to audit and to certify 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 2023 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.

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.

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.

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.

Ransomware attack

The statement on the system of internal control discloses that there was a ransomware attack on the Food Safety Promotion Board’s IT system in August 2024, and outlines the actions taken by the Board in the aftermath of the attack.

We have no other observations to make on these financial statements



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



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

28 November 2024

Statement of income and expenditure for the year ended 31 December 2023

Income	Notes	2023	2022	2023	2022
		€	€	£	£
Revenue Grant from Departments	2(a)	7,910,265	7,840,784	6,880,270	6,686,313
Capital Grant Release	9	110,554	109,848	96,158	93,675
		<u>8,020,819</u>	<u>7,950,632</u>	<u>6,976,428</u>	<u>6,779,988</u>
Other Income	2(b)	776,000	1,478,000	674,957	1,260,380
Total Income		<u>8,796,819</u>	<u>9,428,632</u>	<u>7,651,385</u>	<u>8,040,368</u>
Expenditure					
Staff Costs	3(b)	3,126,278	3,753,818	2,719,205	3,201,109
Board Fees		50,810	51,138	44,196	43,607
Depreciation	6	110,554	109,848	96,158	93,675
Research Programme Expenditure	5	1,231,134	1,014,170	1,070,828	864,844
Promotion Activities	12	3,001,136	2,934,593	2,610,358	2,502,506
Other Operating Costs	4	<u>1,506,359</u>	<u>1,577,089</u>	<u>1,310,216</u>	<u>1,344,881</u>
Total Expenditure		<u>9,026,271</u>	<u>9,440,656</u>	<u>7,850,961</u>	<u>8,050,622</u>
Surplus/(Deficit) for the year		<u>(229,452)</u>	<u>(12,024)</u>	<u>(199,576)</u>	<u>(10,254)</u>
Amount transferred to General Reserve	13	<u>(229,452)</u>	<u>(12,024)</u>	<u>(199,576)</u>	<u>(10,254)</u>

All amounts above relate to continuing activities.

The notes on pages 70 to 84 form part of these accounts, together with Appendix 1 on page 85.



Dr. Gary A. Kearney
Chief Executive Officer
Date: 26.11.2024

Statement of comprehensive income for the year ended 31 December 2023

		2023	2022	2023	2022
	Notes	€	€	£	£
Surplus/(Deficit) for the period		(229,452)	(12,024)	(199,575)	(10,254)
Actuarial gain/(loss) on pension liabilities	17(b)	222,000	7,678,000	193,000	6,547,000
Adjustment to deferred pension funding		(222,000)	(7,678,000)	(193,000)	(6,547,000)
Total recognised gain/(loss) for the period		(229,452)	(12,024)	(199,575)	(10,254)

The notes on pages 70 to 84 form part of these accounts, together with Appendix 1 on page 85.



Dr. Gary A. Kearney
Chief Executive Officer
Date: 26.11.2024

Statement of financial position as at 31 December 2023

	Notes	2023 €	2022 €	2023 £	2022 £
Fixed Assets					
Tangible Assets	6	256,081	337,995	222,547	299,778
Current Assets					
Receivables	7	378,181	195,131	328,659	173,068
Cash and cash equivalents	11	897,275	1,171,363	779,775	1,038,917
Current Liabilities					
Payables - amount falling due within one year	8	(588,322)	(449,906)	(511,280)	(399,035)
Net Current Assets					
		687,134	916,588	597,153	812,950
Total Assets less Current Liabilities before Pensions					
		943,215	1,254,583	819,701	1,112,728
Deferred Pension Funding	17(d)	15,722,000	15,168,000	13,663,000	13,453,000
Pension Liabilities	17(b)	(15,722,000)	(15,168,000)	(13,663,000)	(13,453,000)
Net Assets					
		943,215	1,254,583	819,701	1,112,728
Financed By:					
Capital and Reserves					
General Reserve	13	687,134	916,586	597,154	812,948
Capital Grant Reserve	9	256,081	337,997	222,547	299,780
		943,215	1,254,583	819,701	1,112,728

The notes on pages 70 to 84 form part of these accounts, together with Appendix 1 on page 85.



Dr. Gary A. Kearney
Chief Executive Officer
Date: 26.11.2024

Statement of cash flows for the year ended 31 December 2023

	Notes	2023 €	2022 €	2023 £	2022 £
Net cash inflow/(outflow) from operating activities	10	(274,087)	(311,277)	(259,141)	(206,916)
Capital expenditure and financial investment					
Payments to acquire tangible fixed assets	6	<u>(28,638)</u>	<u>(2,526)</u>	<u>(24,909)</u>	<u>(2,154)</u>
Net cash inflow/(outflow) before financing		(302,725)	(313,803)	(284,050)	(209,070)
Financing					
Capital Funding Received	9	<u>28,638</u>	<u>2,526</u>	<u>24,909</u>	<u>2,154</u>
Increase/(decrease) in cash/bank balances	11	(274,087)	(311,277)	(259,141)	(206,916)
Cash and cash equivalents at the beginning of the year		1,171,363	1,482,640	1,038,917	1,245,833
Cash and cash equivalents at the end of the year		897,276	1,171,363	779,776	1,038,917

The notes on pages 70 to 84 form part of these accounts, together with Appendix 1 on page 85.



Dr. Gary A. Kearney
Chief Executive Officer
Date: 26.11.2024

Statement of changes in equity for the year ended 31 December 2023

	Notes	2023 €	2022 €	2023 £	2022 £
General Reserve					
Balance at 1 January	13	916,586	928,610	812,948	780,292
Surplus/(Deficit)	13	(229,452)	(12,024)	(199,576)	(10,254)
Actuarial Gain/(Loss)	17(b)	222,000	7,678,000	193,000	6,547,000
Deferred Pension Funding		(222,000)	(7,678,000)	(193,000)	(6,547,000)
Currency Translation Adjustment	13	0	0	(16,218)	42,910
Balance at 31 December		<u>687,134</u>	<u>916,586</u>	<u>597,154</u>	<u>812,948</u>
Capital and Reserves					
Balance at 1 January	9	337,997	445,319	299,780	374,193
Capital Grants	9	28,638	2,526	24,909	2,154
Amortisation	9	(110,554)	(109,848)	(96,158)	(93,675)
Currency Translation Adjustment	9	0	0	(5,984)	17,108
Balance at 31 December		<u>256,081</u>	<u>337,997</u>	<u>222,547</u>	<u>299,780</u>
Total Equity at Year End		<u>943,215</u>	<u>1,254,583</u>	<u>819,701</u>	<u>1,112,728</u>

The notes on pages 70 to 84 form part of these accounts, together with Appendix 1 on page 85.



Dr. Gary A. Kearney
Chief Executive Officer
Date: 26.11.2024

Notes to the accounts

1. Accounting policies

1.1 Accounting convention

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

Without limiting the information given, the Financial Statements are prepared on an accruals basis and comply with the accounting and disclosure requirements issued by the Department of Finance and Department of Public Expenditure, National Development Plan Delivery and Reform.

1.2 Income

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

1.3 Fixed assets

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

b) Depreciation is calculated to write off the cost over their useful lives. The methods adopted and the rates used per annum are as follows:

Office Equipment	15% Straight Line
Computer Equipment	33.3% Straight Line
Property and Fitout Costs	4% Straight Line
Fixtures and Fittings	10% Straight Line

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

d) Fixed Assets are capitalised once they exceed €650 (£554).

1.4 Value Added Tax

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

1.5 Retirement benefits

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

The North/South Pension Scheme was established by the North/South Implementation Bodies and Tourism Ireland Limited with effect from 29 April 2005. It is a defined benefit pension scheme which is funded annually on a pay as you go basis from monies provided by the UK and Irish Exchequers. The scheme is administered by an external administrator.

Financial Reporting Standard (FRS) 102 covers retirement benefits. The liability at 31 December 2023 has been included in the financial statements and a disclosure note has been included (Note 17) detailing the actuarial review calculations, which were carried out by XPS using the projected unit method. This includes the results of the calculations of the pension liabilities and costs of employees (and ex-employees) of the Food Safety Promotion Board for the purposes of the accounts for the year ended 31 December 2023 and comparative figures for 2022.

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 (0.86905). 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 (2023 – 0.86979, 2022 – 0.852760856) while the Balance Sheet is translated using the closing exchange rate (2023 – .86905, 2022 – 0.88693). 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 2023 have been prepared in accordance with FRS102, the financial reporting standards applicable in the UK and Ireland issued by the Financial Reporting Council (FRC), as promulgated by Chartered Accountants Ireland and, except where indicated, are in compliance with the requirements of the North/South Implementation Bodies Annual Reports and Accounts Guidance issued by the Department of Finance (NI) and the Department of Public Expenditure, National Development Plan Delivery and Reform (I).

2. a) Grants from the departments

Financial Period 1 January 2023 to 31 December 2023

	Note	DOH(I) €	DOH(NI) €	Total €	DOH (I) £	DOH(NI) £	Total £
Revenue Grant		5,643,056	2,267,209	7,910,265	4,908,273	1,971,996	6,880,269
Capital Account	9	20,430	8,208	28,638	17,770	7,139	24,909
		<u>5,663,486</u>	<u>2,275,417</u>	<u>7,938,903</u>	<u>4,926,043</u>	<u>1,979,135</u>	<u>6,905,178</u>

Financial Period 1 January 2022 to 31 December 2022

	Note	DOH(I) €	DOH(NI) €	Total €	DOH (I) £	DOH(NI) £	Total £
Revenue Grant		5,543,870	2,296,914	7,840,784	4,727,595	1,958,718	6,686,313
Capital Account	9	1,786	740	2,526	1,523	631	2,154
		<u>5,545,656</u>	<u>2,297,654</u>	<u>7,843,309</u>	<u>4,729,118</u>	<u>1,959,349</u>	<u>6,688,467</u>

The Food Safety Promotion Board receives grants from the Department of Health (DOH (I)) and the Department of Health (DOH (NI)). The respective contributions are DOH (I) 71% (2022 71%), and DOH (NI) 29% (2022 29%).

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 2023 the budget was €7,746,000 (2022 €7,480,000) excluding pensions and €7,906,461 (2022 €7,842,553) including pensions based on an exchange rate of €1 to £0.86 (2022 €1 to £0.86). The average exchange rate over the period was €1 to £0.86979 (2022 €1 to £0.85276), as a result the grant recognised including pensions was €7,938,903 (2022 €7,843,309) - a foreign exchange gain on grant conversion of €32,442 (2022 gain of €756).

2. b) Other income

		2023	2022	2023	2022
	Note	€	€	£	£
Net deferred funding for pensions	17 (c)	776,000	1,478,000	674,957	1,260,380
		<u>776,000</u>	<u>1,478,000</u>	<u>674,957</u>	<u>1,260,380</u>

3. Staff costs

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

	2023	2022
Directories	5	4
Senior Management	9	7
Corporate Operations	6	5
Food Safety	4	5
Nutrition	7	7
Communications	<u>31</u>	<u>28</u>
Total		

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

	2023	2022	2023	2022
	€	€	£	£
Salary Costs	1,944,018	1,733,546	1,690,888	1,478,300
Employer PRSI	198,755	174,255	172,875	148,598
Agency Staff	0	0	0	0
Pension Costs:				
Current Pension Service Costs	983,505	1,846,017	855,442	1,574,211
	<u>3,126,278</u>	<u>3,753,818</u>	<u>2,719,205</u>	<u>3,201,109</u>

During the year, €45,428/£39,512 (2022 €44,156/£37,654) of additional superannuation contributions, under Part 4 of the Public Service Pay and Pensions Act 2017, were deducted and paid over to the Department of Health.

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

	Emoluments	Emoluments	Real Increase/ (Decrease) in Pension Earned	Real Increase/ (Decrease) in Pension Earned	Value of Accrued Pension at year-end	Value of Accrued Pension at year-end	Age (years)
	€	£	€	£	€	£	
Dr Gary Kearney (Designated officer until formal appointment to CEO in April 2024)	125,000-130,000	108,724-113,073	7,000-7,500	6,089-6,523	52,500-53,000	45,664-46,099	58

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

All emoluments are in line with standard public sector emoluments for their grades. The total remuneration paid to the key management team in 2023 amounted to €513,716/£446,825 (2022 €470,945/£401,603).

4. Other operating costs

	2023	2022	2023	2022
	€	€	£	£
Rent and Electricity*	604,941	586,339	526,172	500,007
Printing, Reports and Literature	23,256	9,618	20,227	8,203
Travel and Subsistence**	108,231	104,447	94,138	89,068
Computer Support	231,859	268,181	201,668	228,694
Telephone	54,788	55,009	47,654	46,910
Postage and Stationery	4,373	6,062	3,803	5,169
Meeting Costs ***	9,630	6,301	8,376	5,373
Office Expenses ***	40,342	30,781	35,089	26,249
Currency Variance	7,197	49,497	6,260	42,209
Recruitment Expenses	21,117	20,772	18,367	17,714
Training	32,082	24,103	27,904	20,554
Insurance	23,840	23,170	20,736	19,758
Subscriptions	15,075	49,517	13,112	42,226
Auditors' Remuneration	26,700	22,300	23,223	19,017
Legal and Professional Fees	167,251	188,554	145,473	160,791
Cleaning and Catering	19,674	21,707	17,113	18,511
Maintenance and Repairs	113,725	108,412	98,917	92,450
Bank Charges	2,278	2,319	1,982	1,978
	<u>1,506,359</u>	<u>1,577,089</u>	<u>1,310,214</u>	<u>1,344,881</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 2023 amounted to €4,824/£4,196 (2022 €2,863/£2,441).

***The hospitality element of costs in 2023 was €6,603/£5,743 (2022 €7,487/£6,385).

5. Research programme expenditure

	2023	2022	2023	2022
	€	€	£	£
Food Safety	581,518	276,780	505,799	236,028
Nutrition	369,779	480,638	321,630	409,870
Research Placement Projects	57,622	42,236	50,119	36,016
Community Food Initiatives	222,215	214,516	193,280	182,930
	<u>1,231,134</u>	<u>1,014,170</u>	<u>1,070,828</u>	<u>864,844</u>

6. Fixed Assets

	Office Equipment	Property and Fitout Cost	Fixtures and Fittings	Computer Equipment and Software	Total
	€	€	€	€	€
Cost or Valuation					
At 1 January 2023	225,227	1,768,949	381,760	427,240	2,803,176
Additions	0	0	0	28,638	28,638
Disposals	0	0	0	(24,313)	(24,313)
At 31 December 2023	<u>225,227</u>	<u>1,768,949</u>	<u>381,760</u>	<u>431,565</u>	<u>2,807,501</u>
Depreciation					
At 1 January 2023	222,266	1,521,237	307,010	414,668	2,465,181
Provision for the year	1,205	70,758	17,315	21,276	110,554
Disposals	0	0	0	(24,313)	(24,313)
At 31 December 2023	<u>223,471</u>	<u>1,591,995</u>	<u>324,325</u>	<u>411,631</u>	<u>2,551,422</u>
NBV at 31 December 2023	<u>1,756</u>	<u>176,954</u>	<u>57,435</u>	<u>19,934</u>	<u>256,079</u>
NBV at 31 December 2022	<u>2,961</u>	<u>247,712</u>	<u>74,750</u>	<u>12,572</u>	<u>337,995</u>

	Office Equipment	Property and Fitout Cost	Fixtures and Fittings	Computer Equipment and Software	Total
	£	£	£	£	£
Cost or Valuation					
At 1 January 2023	199,759	1,568,935	338,596	378,933	2,486,223
Exchange Adjustment	(4,025)	(31,630)	(6,826)	(7,643)	(50,125)
Additions	0	0	0	24,909	24,909
Disposals	0	0	0	(21,147)	(21,147)
At 31 December 2023	<u>195,734</u>	<u>1,537,305</u>	<u>331,769</u>	<u>375,052</u>	<u>2,439,860</u>
Depreciation					
At 1 January 2023	197,135	1,349,231	272,296	367,782	2,186,444
Exchange Adjustment	(3,976)	(27,252)	(5,502)	(7,413)	(44,143)
Provision for the year	1,048	61,545	15,060	18,506	96,159
Disposals	0	0	0	(21,147)	(21,147)
At 31 December 2023	<u>194,207</u>	<u>1,383,524</u>	<u>281,854</u>	<u>357,728</u>	<u>2,217,313</u>
NBV at 31 December 2023	<u>1,526</u>	<u>153,782</u>	<u>49,915</u>	<u>17,324</u>	<u>222,547</u>
NBV at 31 December 2022	<u>2,624</u>	<u>219,704</u>	<u>66,299</u>	<u>11,151</u>	<u>299,778</u>

7. Receivables

	2023	2022	2023	2022
	€	€	£	£
Receivables	14,298	4,827	12,426	4,282
Prepayments and Accrued Income	363,883	190,304	316,233	168,786
	<u>378,181</u>	<u>195,131</u>	<u>328,659</u>	<u>173,068</u>

8. Payables (amounts falling due within one year)

	2023	2022	2023	2022
	€	€	£	£
Payables and Accruals	<u>588,322</u>	<u>449,906</u>	<u>511,280</u>	<u>399,035</u>

9. Capital grant reserve

	2023	2022	2023	2022
	€	€	£	£
Opening Balance	337,997	445,319	299,780	374,193
Capital Additions	28,638	2,526	24,909	2,154
Capital Disposals – Cost	(24,313)	(86,678)	(21,147)	(73,916)
Capital Disposals – Depreciation	24,313	86,678	21,147	73,916
Currency Translation Adjustment	0	0	(5,984)	17,108
Less amount released to I and E A/C *	(110,554)	(109,848)	(96,158)	(93,675)
	<u>256,081</u>	<u>337,997</u>	<u>222,547</u>	<u>299,780</u>

* Amount released to I and E	2023	2022	2023	2022
	€	€	£	£
Amortised in line with depreciation	(110,554)	(109,848)	(96,158)	(93,675)
	<u>(110,554)</u>	<u>(109,848)</u>	<u>(96,158)</u>	<u>(93,675)</u>

10. Net cash inflow/(outflow) from operating activities

	2023	2022	2023	2022
	€	€	£	£
Surplus/(Deficit) for the period	(229,452)	(12,024)	(199,575)	(10,254)
Transfer from Capital Grant Reserve	(110,554)	(109,848)	(96,158)	(93,675)
Depreciation Charges	110,554	109,848	96,158	93,675
(Increase)/Decrease in Debtors	(183,050)	12,996	(155,591)	1,815
Increase/(Decrease) in Creditors	138,415	(312,249)	112,245	(241,389)
Currency Translation Adjustment	0	0	(16,219)	42,912
	<u>(274,087)</u>	<u>(311,277)</u>	<u>(259,140)</u>	<u>(206,916)</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 01.01.23	Cashflow	At 31.12.23
	€	€	€
Euro Account	663,467	(402,905)	260,562
Sterling Account	521,912	106,817	628,729
Deposit Account	52	0	52
Petty Cash	167	372	539
Credit Cards	(14,235)	21,627	7,392
Total	<u>1,171,363</u>	<u>(274,089)</u>	<u>897,274</u>

	At 01.01.23	Cashflow	At 31.12.23
	£	£	£
Euro Account	588,449	(362,008)	226,441
Sterling Account	462,899	83,498	546,397
Deposit Account	46	(1)	45
Petty Cash	148	320	468
Credit Cards	(12,625)	19,049	6,424
Total	<u>1,038,917</u>	<u>(259,142)</u>	<u>779,775</u>

12. Promotion activities

	2023	2022	2023	2022
	€	€	£	£
Media Costs	2,487,771	2,315,708	2,163,838	1,974,745
Marketing Costs	257,232	259,266	223,738	221,092
Events	77,580	60,714	67,479	51,775
Publications	8,136	135,861	7,076	115,857
Project and Conference Sponsorship	38,474	53,875	33,464	45,942
Educational Development	122,107	96,682	106,208	82,447
Helpline Activities	9,836	12,487	8,555	10,648
	<u>3,001,136</u>	<u>2,934,593</u>	<u>2,610,358</u>	<u>2,502,506</u>

13. General reserve

	2023	2022	2023	2022
	€	€	£	£
Opening Balance	916,586	928,610	812,948	780,292
Surplus/(Deficit)	(229,452)	(12,024)	(199,576)	(10,254)
Currency Translation Adjustment	0	0	(16,218)	42,910
Closing Balance	<u>687,134</u>	<u>916,586</u>	<u>597,154</u>	<u>812,948</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 2023.

16. Leases/commitments

(a) Future minimum lease commitments

At 31 December 2023, the Board had commitments under operating leases as follows:

	31.12.23	31.12.22	31.12.23	31.12.22
	€	€	£	£
Within 1 Year	483,333	483,333	420,042	428,683
Between 2 and 5 Years	1,203,586	1,496,919	1,045,976	1,327,662
More than 5 Years	556,769	746,769	483,860	662,332
	<u>2,243,688</u>	<u>2,727,021</u>	<u>1,949,878</u>	<u>2,418,677</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	31.12.23	31.12.22	31.12.23	31.12.22
		€	€	£	£
Cork	2026	370,000	370,000	321,549	328,164
Cork Sub Lease	2026	(76,667)	(76,667)	(66,627)	(67,998)
Dublin	2031	190,000	190,000	165,120	168,517
Total Annual Costs (Net)		<u>483,333</u>	<u>483,333</u>	<u>420,042</u>	<u>428,683</u>

The Food Safety Promotion Board has signed a lease in 2023 for 10 years from December 2022 to December 2031.

(b) Other Commitments

The Board has other commitments in respect of approved research contracts at 31 December 2023 in the amount of €511,935/£444,897 (2022 €912,579/£809,394).

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-eighieths 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 66 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 2023 is based on FRS102 convention and has been carried out by a qualified independent actuary. Allowance has been made for expected mortality over the period, as well as actual movement in financial conditions since the valuation date. The results this year have been prepared by carrying out a full valuation of the scheme's liabilities incorporating market conditions and scheme data at 31 December 2023. The principal assumptions used to calculate scheme liabilities are:

a) Principal actuarial assumptions used for the calculations

	2023	2022
Discount rate (Ireland)	3.40%	3.81%
Discount rate (Northern Ireland)	4.54%	4.73%
Inflation rate (Ireland)	2.10%	2.34%
Inflation rate (Northern Ireland)	2.55%	2.58%
Rate of increase in salary (Ireland)	2.55%	2.58%
Rate of increase in salary (Northern Ireland)	2.55%	2.58%
Rate of increase in pensions (Ireland):		
Core members	2.10%	2.34%
All other members	2.55%	2.58%
Rate of increase in pensions (Northern Ireland)	2.55%	2.58%
Year-end exchange rate (Sterling : Euros)	1.15	1.13
Mid-year exchange rate (Sterling : Euros)	1.15	1.09
Average expected future life at age 65 for:		
Male currently aged 65	21.8yrs	22.3yrs
Female currently aged 65	24yrs	24.4yrs
Male currently aged 45	23.1yrs	23.6yrs
Female currently aged 45	25.4yrs	25.9yrs

b) Movement in Net Pension Liability during the financial year

	2023	2022	2023	2022
	€'000	€'000	£'000	£'000
(Deficit) in the retirement benefit liability at 1 January	(15,168)	(21,368)	(13,453)	(17,955)
Retirement Benefits paid during the year	208	368	181	314
Current service cost	(402)	(1,539)	(350)	(1312)
Past service credit	0	0	0	0
Net transfers out of/(in to) the scheme	0	0	0	0
Other finance income/(charge)	(582)	(307)	(506)	(262)
Actuarial gain/(loss)	222	7,678	193	6,547
Exchange differences – £ comparisons	0	0	272	1,195
(Deficit) in the pension liability at 31 December	<u>(15,722)</u>	<u>(15,168)</u>	<u>(13,663)</u>	<u>(13,453)</u>

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

	2023	2022	2023	2022
	€'000	€'000	£'000	£'000
Gain/(loss) on change of financial assumptions	(828)	8,462	(720)	7,216
Gain/(loss) due to changes in demographic assumptions	0	0	0	0
Experience gain/(loss)	1,050	(784)	913	(669)
Gain/(loss) due to currency movements	0	0	0	0
Exchange differences – £ comparisons	0	0	(0)	(0)
Actuarial gain/(loss)	<u>222</u>	<u>7,678</u>	<u>193</u>	<u>6,547</u>

c) Income and expenditure account analysis for the financial year

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

	2023	2022	2023	2022
	€'000	€'000	£'000	£'000
Current service cost	402	1,539	350	1,312
Other finance cost	582	307	506	262
Retirement Benefits paid during the year	(208)	(368)	(181)	(314)
Net transfers (out of)/in to the scheme	0	0	0	0
Exchange differences – £ comparisons	0	0	0	0
	<u>776</u>	<u>1,478</u>	<u>675</u>	<u>1,260</u>

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

	2023	2022	2023	2022
	€'000	€'000	£'000	£'000
Current service cost	402	1,539	350	1,312
Other finance cost	582	307	505	262
	<u>984</u>	<u>1,846</u>	<u>855</u>	<u>1,574</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 2023 amounted to €15.722m/£13.663m(2022: €15.168m/£13.453m).

	2023	2022	2023	2022
	€'000	€'000	£'000	£'000
Opening Balance at 1 January	15,168	21,368	13,453	17,955
Increase/(decrease) in Deferred Pension Funding	554	(6,200)	210	(4,502)
Balance at 31 December	<u>15,722</u>	<u>15,168</u>	<u>13,663</u>	<u>13,453</u>

e) History of defined benefit liabilities

	2023	2022	2021	2020
	€'000	€'000	€'000	€'000
(Deficit) as at 31 December	(15,722)	(15,168)	(21,368)	(19,838)
Experience adjustment on liabilities Including exchange rate effect gain/(loss)	1,050	(784)	48	(96)
Percentage of Scheme Liabilities	6.7%	5.2%	0.2%	0.5%

	2023	2022	2021	2020
	£'000	£'000	£'000	£'000
(Deficit) as at 31 December	(13,663)	(13,453)	(17,955)	(17,835)
Experience adjustment on liabilities Including exchange rate effect gain/(loss)	913	(669)	41	(85)
Percentage of Scheme Liabilities	6.7%	5.2%	0.2%	0.5%

f) Sensitivity analysis

	€'000
Change in the value of the liabilities	
Discount rate + 0.5%	(1,432)
Inflation + 0.5%	1,543
Mortality (1 year younger)	536

18. Contingent liabilities

McCloud and Sargeant Ruling – Contingent Liability Note

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

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

The Bodies are currently working with administrators to deal with the “Retrospective” remedy. This remedy will result in affected members being given a “deferred choice underpin” for the period 1 April 2015 and 31 March 2022. In effect members can select the method of benefit accrual (final salary or CARE in the alpha section) over the remedy period which is most advantageous to them. Until every member impacted retires the final cost of this remedy is unknown. As time progresses, and members retire and make their choice, we expect that the contingent liability as a proportion of total liability to reduce.

No allowance has been made for the Retrospective element of the remedy in the above disclosures. We estimate, using the current valuation data provided by the administrators, that additional costs for the retrospective remedy will be up to €163k for this Body as at 31 December 2023 (€230k – FY22).

19. Date of authorisation for issue

The Accountable Person (CEO) authorised the issue of these financial statements on 26th November 2024.

Appendix 1 – accounts direction

Food Safety Promotion Board

Accounts direction given by the Northern Department of Health and the Southern Department of Health, with the approval of the finance departments north and south, in accordance with the north/south co-operation (implementation bodies) (Northern Ireland) order 1999 and the southern British-Irish Agreement act 1999.

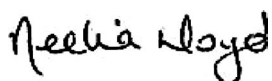
The annual accounts shall give a true and fair view of the income and expenditure and cash flows for the financial year, and the state of affairs as at the year end. Subject to this requirement, the Body shall prepare accounts for the financial year ended 31 December 2018 and subsequent financial years in accordance with:

- a) the North/South Implementation Bodies Annual Reports and Accounts Guidance;
- b) other guidance which Finance Departments may issue from time to time in respect of accounts which are required to give a true and fair view; and
- c) any other specific disclosures required by the Sponsor Departments,

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

Signed by the authority of the

Department of Health (NI)



Dated
1 October 2019

Department of Health (S)



Dated
30 October 2019

Notes

A series of horizontal dotted lines for writing notes.

