

**THE OXFORD SYMPOSIUM ON FOOD AND COOKERY  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr D Duda  
Ms C Kaufman  
Ms G Ineceli  
Ms E Luard  
Ms U Heinzelmann  
Dr P Russell  
Ms C Steel  
Professor M B McWilliams (Appointed 5 November 2020)

Ms J Seaton (Appointed 5 August 2021)  
Ms P A White (Appointed 5 August 2021)  
Dr E Mahon (Appointed 5 August 2021)  
Ms J M Norman (Appointed 5 August 2021)  
Dr S A Barton (Appointed 5 August 2021)  
Mr H J McGee (Appointed 5 August 2021)  
Mr J Tilson (Appointed 5 August 2021)

### Charity number

1100956

### Principal address

Llwyngoras  
Felindre Farchog  
Crymych  
Sir Benfro  
SA41 3XW

### Independent examiner

Shaw Gibbs Limited  
264 Banbury Road  
Oxford  
OX2 7DY

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# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

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# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 30 SEPTEMBER 2021*

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The trustees present their annual report and financial statements for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charity's objects are the advancement of education in all aspects of food and cooking and the promotion of research into all aspects of those objects for the benefit of the public. In the context of the Trust and its Objects the words food and cookery are to be understood and interpreted in the widest sense.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

In order to achieve its objectives, the charity undertakes a number of activities.

- The organisation of an annual Symposium, in-person or on-line or both, on a specific food related topic for the purpose of discussing up to 50 papers chosen by an anonymous committee from an unlimited number of paper-proposals.
- The Symposium also invites a small number of Plenary Speakers to illuminate the year's subject, chosen three years in advance by popular vote on the last day of the Symposium.
- There are no academic requirements for attendance. The Symposium is open to the public on a first come first served basis, on payment of the required fee. Students attend at a reduced rate, and the Symposium offers a limited number of free places to a limited number of young chefs chosen competitively on written application.
- Prior to the annual Symposium, the papers to be discussed and other information related to the year's topic are distributed via the Symposium website.
- After discussion at the Symposium, each year's papers are made available for reconsideration by the authors, followed by professional editing and publishing for distribution globally. Three years after initial publication, the papers are made available free for download as a popular public resource.
- In support of the Symposium and in consideration of the need for a strong on-line presence, the Trustees have recently invested in a redesigned website that allows the entire Symposium to be held on-line, if circumstances warrant. This expansion of our web-based and social media activity is intended to serve as a public forum for the broader dissemination of the serious study of food and its history.
- Further year-round out-reach activities facilitated by the new Symposium website include regular on-line interactive meetings to discuss topical food-related subjects led by invited Speakers; Wikipedia-editing sessions designed to add to the number of food and cookery related entries and ensure existing entries are accurate.

The charity does not have significant grant-making abilities, nor capital to invest. Grant-making and funding for special projects such as digitisation of our past papers currently supported by a small provision consisting of donations solicited and collected via the Friends of the Oxford Symposium. Cash awards are not generally granted, other than those within specific schemes proposed by the Friends.

Volunteers make a significant contribution to the running of the charitable trust. Much of the organisation of the annual Symposium is carried out on a voluntary basis. Fund raising is also undertaken by volunteers. The trustees have been working on building up an ever-extending network of sponsors, donors, friends and helpers whose contributions are invaluable to make the Symposium an outstanding event in every respect.

# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 SEPTEMBER 2021*

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### **Achievements and performance**

#### **The Symposium**

The Oxford Symposium on Food and Cookery, an independent forum for discussion of the world's foodways in the light of the past as well as the present, is now well into its fifth decade. Our mission is to "change the conversation, expand the table, and improve the plate."

The trustees are particularly pleased to report that during 2021, as in previous years, we have seen a widening of our intellectual reach throughout the year as well as at the core weekend itself which we hold virtually, expanding the table once again to almost 500 participants from over 45 nations worldwide. This is attributable partly to the on-going digitisation of past papers, downloadable free of charge (thanks to fundraising and project management by the Friends of the Oxford Symposium) which are achieving many thousands of hits and downloads every month. It is also highly visible through our increased presence on the web via our re-designed website and particularly, the lively international discussion forum on our Facebook page, where we are now more than 7,415 followers, many of whom are experts in their fields. Additionally, we have been working on a joint-venture with Wikipedia and the British Library to improve and add to food-related entries on Wikipedia, in particular about women in food, and started our monthly online Wiki Club.

The 40th annual gathering took place in our "virtual spaceship" from 9th July - 11th July 2021, followed by a three-week conference. The year's subject, "Food & Imagination" attracted 500 participants, many of whom were first-time Symposium attendees. This reach to a new audience can be ascribed, at least in part, to our increasing digital presence particularly on Facebook, Instagram and Twitter. This year's gathering, as always, included attendees from throughout Europe and many other countries including China, Japan, Nepal, Australia and Turkey, and various regions including South East Asia and North and South America. We attracted well over 100 paper proposals from all around the world.

The opening keynote lecture on Friday afternoon was delivered by renowned Canadian author Margaret Atwood who spoke about "Fictional Foodies ". As all other keynotes it was followed by a lively Q&A session. We moved the popular Friday afternoon Wiki-Editathon with Roberta Wedge (initiator of our Wikipedia involvement) to the conference weeks, where it was as popular as the live sessions with the founders of the revolutionary new food history search engine "The Sifter". Saturday's plenary address was given by professor Eric C. Rath, eminent expert on Japanese cuisine about "The Imaginary Cuisine of Medieval Japan ". Activist Rob Hopkins energised us all asking "What is to What if " on Sunday, and on the final Sunday, after the Conference, professor Janet Beizer delivered an inspiring Sum-Up of all presentations.

As at St Catz, in previous years, we held a large number of parallel sessions during which a wide array of relevant papers was presented, with subjects ranging from Stirring Up Historical Imagination: Promoting the Teaching of History through Food-Based Pedagogy, Singapore's Rising Hawkers: Food, Heritage, Imagination, as well as Entrepreneurship, Delicacies Real and Imagined: Food and Drink as a Diplomatic Gift, Reading the Cookbooks of Communist Romania: A Very Intimate Defence, and A Short History of Science Fiction and Fantasy Tie-in Cookbooks.

Although replicating meals in their individual homes following recipes and menus provided by our guest chefs rather than sitting around the long tables at St Catz, Symposiasts ate well, with meals designed to enhance and enlarge on the thematic discussions in the presence of chef at St Catz, Tim Kelsey. We took a virtual trip to the vineyards of the River Rhine for a pre-prandial glass of Riesling before Friday night's dinner. That in turn took us to London with "food fresh from the farm today" created by Skye Gyngell of Spring Restaurant. After dinner, architect and filmmaker Nilesh Patel showed his film "A Love Supreme" about his mother making samosas, followed by a lively discussion. For Saturday lunch Japanese chef Chef Junya Yamasaki treated us to "An Oceanic Haiku", paired with two sakes presented by Yukiyasu Kaneko. Saturday's supper started with a virtual excursion high up in the Andes before renowned chef Virgilio Martinez showed us how to "cook with ashes", exploring his home country Peru. After dinner we stayed in the Andes with the film "Añay Kachi: The Salt Workers of the Peruvian Andes, a Story of Hope and Resilience", followed by a very lively discussion with the film's director. For Sunday lunch, trustees David Matchett, Elaine Mahon, and Gamze Ineceli had guided the Young Chefs in organizing a meal mentored by Anatolian artist Gönül Paksoy, titled "When I Consider Everything That Grows", which proved to a very inspiring format the trustees will pursue in future years.

# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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A generous grant from Julia Child Foundation permitted us to continue to offer a greater number of subsidised student places. Fundraising activities over the weekend itself, and in particular, on the last day of the conference, brought in generous donations and enabled us to further support subsidies for student places and participation by two young chefs. Emily Martin was the winner of the 2021 OFS Rising Scholar Award. Our young chefs, Cordula Peters from Germany and Gaurish Shiyam from India, were each promised a voucher for a free place once we will be back at St Catz to work with Tim Kelsey and the St Catz team on Friday evening and thereafter join us in the Symposium's sessions as in previous, pre-pandemic years. We are delighted to host these young professionals as they enrich our community in the most engaging way.

### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a minimum level of £35,000 (previously £30,000). The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charity obtains its funds via payments made for attendance at the Symposium, which is self-funding, and by fundraising. The separate financial report details the total donations received from fundraising. The conduct of the Symposium is core to the realisation of our objectives; hence this is our greatest area of expenditure. The production of our publication (proceedings) directly supports and reinforces the impact of the core activity of the Symposium and is a lasting legacy recording the scholarship presented at the Symposium held each year. Its costs are also covered by funds raised via the Symposium itself. Our funds are sufficient to cover our current activities only. We do not therefore have an investment policy, since there are currently few surplus funds to invest. The funds carried over from year to year are held in a secure bank account, currently a deposit account held with the Co-operative Bank. The Co-operative Bank has a special account designed for charitable organisations which offers modest interest on funds held.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Covid 19 pandemic continued in 2021 so the Trustees took the decision to conduct a second online Symposium. The online Kitchen Table events continued throughout the year to help support work needed for the website.

Our followers, contributors and attendees have a high level of loyalty to the symposium and this was demonstrated in late summer by the news that one of our longer standing symposiasts would be making an endowment of \$100,000 to help support the important work of the Oxford Symposium. This money is to be invested by the American Friends of the Oxford Symposium in the USA.

News of this endowment was announced to symposiasts at the end of the Symposium 2021.

Our supporters have continued to give the trust financial support via donations. However, donations fell in this year - a total of £4,488 in 2020 as compared to £16,816 in the year ended 2020.

No grant funding was received from the Julia Child Foundation in 2021 (2020 - £3,749). But \$5,000 is promised in Dec 2021. These are restricted funds to cover supported student places at the 2021 Symposium. The board have designated two trustees to manage this relationship to secure future funding. The board is aware that funding from other charitable bodies and trusts may be under review in the post pandemic era and will seek to replace any lost funding by general donations.

# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2021

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During 2020/21 the Trust's website was consolidated, uniting the online platform built in for the 2020 online symposium, with the outdated legacy symposium site. This created an integrated experience where a symposiast can explore content from all previous symposia as well as attend online events and read blog postings. An investment of £42,188 was required for this work which the Trustees believe is good value for money and equips the Symposium for the post-pandemic digital age.

Because there was no St Catz Symposium no events insurance was needed.

To protect its trustees and associates all board and executive meetings were conducted on Zoom.

#### **Structure, governance and management**

The charity is unincorporated and is governed by a Deed of Trust.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr D Duda

Ms C Kaufman

Ms G Ineceli

Ms E Luard

Mr D Matchett

(Resigned 21 August 2021)

Ms U Heinzelmann

Dr P Russell

Ms C Steel

Professor M B McWilliams

(Appointed 5 November 2020)

Ms J Seaton

Ms P A White

(Appointed 5 August 2021)

Dr E Mahon

(Appointed 5 August 2021)

Ms J M Norman

(Appointed 5 August 2021)

Dr S A Barton

(Appointed 5 August 2021)

Mr H J McGee

(Appointed 5 August 2021)

Mr J Tilson

(Appointed 5 August 2021)

Ms F Sinclair

(Resigned 5 August 2021)

Prospective trustees are nominated by incumbent trustees and are selected by the trustee board on the basis of their ability to promote the Trust's aims, for instance through substantial inputs of voluntary work to support and promote the Trust. Trustees are selected from attendees of previous Symposia and thus have a good knowledge of the key work currently undertaken by the Trust.

The charity has a simple structure designed to focus trustees on the furthering of our objects (mainly achieved through publications, online talks and symposia and the annual Symposium at St Catz), and the fund-raising to support these activities. We therefore have subcommittees composed of 'Trustees for: Planning; Editing; Friends (fundraising); Social Media; Oral History and Digital Development.

Funds are raised under the auspices of our Friends of the Oxford Symposium scheme (initiated in 2011) and through donations via our website. These funds are used to support assisted student places, student awards, young chef awards, the digitisation of past papers, new and ongoing website development capable of hosting online symposia and monthly Kitchen Table talks, as well as podcasts and blog posts. Through these means we fulfil our charitable purpose and reach a gradual but continuously widening audience.

We also have a working relationship with an organisation based in the USA called the American Friends of the Oxford Symposium, which supports our objects and was founded to work to further them in the United States, both by fundraising and the possible organisation of complementary events. The American Friends administers a grant (formerly the Cherwell Prize, recently renamed the OFS Rising Scholar Award) designed to give a young food historian (of any nationality) the chance to present a paper at the Symposium, which includes a cash award as well as travel and attendance expenses for the Symposium.

# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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No formal training is given; rather it is the addition of the new trustee's individual understanding of food culture that adds to the general pool of knowledge and experience from which the Trust draws to promote its aims.

The trustees confirm that they have read the relevant online publications of Charity Commission Guidance and do not believe that there are any issues of compliance.

### **Supplier payment policy**

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 0 day's purchases, based on the average daily amount invoiced by suppliers during the year.

### **Chair, treasurer and secretary**

Since the end of the 2017 meeting, trustee Elisabeth Luard has been Chair of the Symposium.

Trustee, Jessica Seaton, was appointed Treasurer in July 2019 having taken over from David Sutton.

Priscilla White was elected in 2021 to join the Board and to act as Secretary.

The trustees' report was approved by the Board of Trustees.

Ms U Heinzelmann  
**Trustee**

19 July 2022



# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

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I report to the trustees on my examination of the financial statements of The Oxford Symposium on Food and Cookery (the charity) for the year ended 30 September 2021.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Samantha Daniels FCA  
for and on behalf of  
Shaw Gibbs Limited  
Chartered Certified Accountants

264 Banbury Road  
Oxford  
OX2 7DY

Dated: 20 July 2022

# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	<b>3</b>	4,449	3,204	7,653	10,004	3,749	13,753
Charitable activities	<b>4</b>	43,856	-	43,856	36,238	-	36,238
Investments	<b>5</b>	46	-	46	43	-	43
Other income	<b>6</b>	606	-	606	52	-	52
<b>Total income</b>		<u>48,957</u>	<u>3,204</u>	<u>52,161</u>	<u>46,337</u>	<u>3,749</u>	<u>50,086</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	<b>7</b>	<u>59,656</u>	<u>3,240</u>	<u>62,896</u>	<u>46,105</u>	<u>3,920</u>	<u>50,025</u>
<b>Net (outgoing)/incoming resources before transfers</b>		(10,699)	(36)	(10,735)	232	(171)	61
Gross transfers between funds		<u>(36)</u>	<u>36</u>	<u>-</u>	<u>3,228</u>	<u>(3,228)</u>	<u>-</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(10,735)	-	(10,735)	3,460	(3,399)	61
Fund balances at 1 October 2020		<u>50,015</u>	<u>-</u>	<u>50,015</u>	<u>46,555</u>	<u>3,399</u>	<u>49,954</u>
<b>Fund balances at 30 September 2021</b>		<u><u>39,280</u></u>	<u><u>-</u></u>	<u><u>39,280</u></u>	<u><u>50,015</u></u>	<u><u>-</u></u>	<u><u>50,015</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## BALANCE SHEET

AS AT 30 SEPTEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Cash at bank and in hand		41,800		54,015	
<b>Creditors: amounts falling due within one year</b>	<b>12</b>	<u>(2,520)</u>		<u>(4,000)</u>	
Net current assets			<u>39,280</u>		<u>50,015</u>
<b>Income funds</b>					
Unrestricted funds			<u>39,280</u>		<u>50,015</u>
			<u>39,280</u>		<u>50,015</u>

The financial statements were approved by the Trustees on 19 July 2022

Ms J Seaton  
Trustee

# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2021

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#### 1 Accounting policies

##### Charity information

The Oxford Symposium on Food and Cookery is an unincorporated charity established by a Deed of Trust made 14 March 2003.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Deed of Trust, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	4,449	-	4,449	10,004	3,749	13,753
Government grants	-	3,204	3,204	-	-	-
	<u>4,449</u>	<u>3,204</u>	<u>7,653</u>	<u>10,004</u>	<u>3,749</u>	<u>13,753</u>

### 4 Charitable activities

	Symposium & online course registration fees	Symposium & online course registration fees
	2021	2020
	£	£
Kitchen table income	11,907	3,064
Online symposium income	31,949	33,174
	<u>43,856</u>	<u>36,238</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	46	43
	<u>46</u>	<u>43</u>

# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 6 Other income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Royalties	246	52
Other income	360	-
	<u>606</u>	<u>52</u>

### 7 Charitable activities

	Food education 2021 £	Food education 2020 £
Symposium & online course costs	(2,039)	7,550
Student place subsidy	3,240	3,920
	<u>1,201</u>	<u>11,470</u>
Share of support costs (see note 9)	53,852	32,745
Share of governance costs (see note 9)	7,843	5,810
	<u>62,896</u>	<u>50,025</u>
<b>Analysis by fund</b>		
Unrestricted funds	59,656	46,105
Restricted funds	3,240	3,920
	<u>62,896</u>	<u>50,025</u>

### 8 Description of charitable activities

#### Food education

Development and delivery of an annual symposium, online courses and publication of papers for academics and the general public covering food related topics.

# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 9 Support costs

	Support costs	Governance costs	2021 Support costs	Governance costs	2020
	£	£	£	£	£
Awards & prizes	200	-	200	-	-
Bank charges, credit card and other charges	159	-	159	2,403	2,403
Website & other digital costs	42,188	-	42,188	17,669	17,669
General expenses	25	-	25	273	273
Administrator & consultancy services	6,900	-	6,900	10,400	10,400
Accountancy & independent examiner's fees	4,380	-	4,380	2,000	4,000
Proceedings publication	-	7,843	7,843	-	3,810
	<u>53,852</u>	<u>7,843</u>	<u>61,695</u>	<u>32,745</u>	<u>38,555</u>
Analysed between Charitable activities	<u>53,852</u>	<u>7,843</u>	<u>61,695</u>	<u>32,745</u>	<u>38,555</u>

### 10 Trustees

Priscilla White received £4,900 (2020 - £8,400) for her services as registrar, and £25 (2020 - £273) for general expenses.

Professor Mark McWilliams received £3,016 (2020 - £Nil) for his services as the charity's editor both in the current and prior year.

Ursula Heinzelmann received £2,000 (2020 - £2,000, and a free place in attendance at the symposium worth £80), for services during the year including drinks recommendations for the guest chefs' meals and extensive website editing before and during the event. In addition Ursula received £Nil (2020 - £571) in expenses relating to the website

David Matchett received £1,500 (2020 - £985) for his services as technical director.

Jake Tilson received £1,200 (2020 - £3,230) as design fee for new menus.

Cathy Kaufman received a free place in attendance at the symposium, worth £80 (2020- £80) for her role as a symposium planner.

None of the other trustees (or any persons connected with them) received any remuneration or were reimbursed travelling expenses.



# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

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### 11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 12 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,520	4,000

# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 October 2019	Incoming resources	Resources expended	Transfers	Balance at 1 October 2020	Incoming resources	Resources expended	Transfers	Balance at 30 September 2021
	£	£	£	£	£	£	£	£	£
Friends' Fund	3,399	-	-	(3,399)	-	-	-	-	-
Student Subsidy Fund	-	3,748	(3,920)	172	-	3,204	(3,240)	36	-
	<u>3,399</u>	<u>3,748</u>	<u>(3,920)</u>	<u>(3,227)</u>	<u>-</u>	<u>3,204</u>	<u>(3,240)</u>	<u>36</u>	<u>-</u>
	<u><u>3,399</u></u>	<u><u>3,748</u></u>	<u><u>(3,920)</u></u>	<u><u>(3,227)</u></u>	<u><u>-</u></u>	<u><u>3,204</u></u>	<u><u>(3,240)</u></u>	<u><u>36</u></u>	<u><u>-</u></u>

# THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

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### 14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 30 September 2021 are represented by:						
Current assets/(liabilities)	39,280	-	39,280	50,015	-	50,015
	<u>39,280</u>	<u>-</u>	<u>39,280</u>	<u>50,015</u>	<u>-</u>	<u>50,015</u>

### 15 Related party transactions

There were no disclosable related party transactions with persons other than the trustees during the year (2020 - none).