

**THE OXFORD SYMPOSIUM ON FOOD AND COOKERY
ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER
2023**

THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Name	Role	Date of appointment
Cameron Stauch	Trustee	07-Jul-23
Jane Levi	Trustee	07-Jul-23
Priya Mani	Trustee	22-Aug-22
Kenneth Bruce Albala	Trustee	22-Aug-22
David Henry Matchett	Trustee	22-Aug-22
Naomi Hilary Duguid	Trustee	22-Aug-22
Richard Shepro	Trustee	22-Aug-22
Jake Tilson	Trustee	05-Aug-21
Harold James McGee	Trustee	05-Aug-21
Dr Scott Alves Barton	Trustee	05-Aug-21
Dr Elaine Mahon	Trustee	05-Aug-21
Professor Mark Bradford McWilliams	Trustee	05-Nov-20
Cathy Kaufman	Trustee	06-Aug-20
Carolyn Elizabeth Steel	Trustee	06-Aug-20

Charity number 1100956

Principal address 21 Wargrave House
Navarre Street
London
E2 7JH

Reporting Accountant Bradbury Stell
Chartered Certified Accountant
Unit 2 Beverley Court
26 Elmtree Road
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TW11 8ST

THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 September 2023.

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 objectives 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 topic. The topic is 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 group 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 to registered symposiasts. Certain materials are made free to the public, including the keynote presentations.

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 invested in a redesigned website that allows the entire Symposium to be held on-line, if circumstances warrant, as seen in 2020 and 2021. The success of our web-based capabilities has expanded our reach of the annual Symposium to include online-only participants during the month of July, in which papers and other aspects of the Symposium are discussed. Additional social media activity is intended to serve as a public forum for the broader dissemination of the serious study of food and its history.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Further year-round activities facilitated by the new Symposium website include regular online, 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. In addition, the Symposium supports monthly online discussion sessions devoted to The Sifter, a database for researching food and cookery..

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 and the American Friends of the Oxford Symposium, a United States-based charitable organisation. Cash awards are not generally granted, other than those within specific schemes supported by the Friends and the American 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

Achievements and performance.

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 2023, as in previous years, we have seen a widening of our intellectual reach throughout the year as well as at the core weekend and following online conference itself, expanding the table once again to over 300 participants from a large number of nations worldwide. This is attributable partly to the on-going digitization of past papers, downloadable free of charge 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 Instagram and Facebook pages, where we are now more than 7,500 followers of each, 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. In addition, our monthly held virtual Kitchen Table Conversations, informal 90 minute discussions with renowned international guests on relevant topics of the moment, have not only been very popular (with a total of 588 attendees) but also proved a good additional source of income.

The 42nd annual gathering was the second one we conducted with both in person (the "Weekend" at St Catherine's College, July 7-9) and online via Zoom (the "Conference", July 16-30). The year's topic was "Rules and Rituals," and we had 325 attendees, all eligible to participate online. Of that total, 209 traveled to Oxford for the Weekend and 70 of the on-campus symposiasts were first-time 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, giving us a rich assortment from which to select papers for presentation.

The opening keynote lecture on Friday afternoon was presented by Dr Dimitris Xygalatas, Professor of Anthropology at the University of Connecticut, on 'Rituals as Social Technologies,' and followed by a

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

lively Q&A session. Saturday's plenary address was given by Dr Jonathan Brumberg-Kraus, Professor of Religion at Wheaton College in Norton, Massachusetts. His intriguing theme was 'Etiquette for the Cosmic Table,' and again followed by a live Q&A session. Our Sunday keynote was pre-recorded by Martin Kullik and Jouw Wijnsma, founders of the Steinbeisser studio in the Netherlands and developers of the Experimental Gastronomy initiative. Their talk, 'Disruptions of Rules and Rituals,' documented the results of several of their experimental gastronomy dinners that inverted expectations through the use of extraordinary dining implements. All three keynote presentations also engage in live Q&A sessions via Zoom during the Conference period. On the final Sunday of the Conference, Trustee Dr Scott Alves Barton, fresh from anthropological field work in Brazil, delivered an inspiring Sum-Up of the Symposium entitled 'Embracing or Breaking Rules and Rituals... What Can We Learn?'

We explored a wide array of fascinating papers in parallel sessions during the Weekend at St Catherine's College, and continued our investigations in live Zoom Q&A sessions online during the Conference period. Just a few titles give a flavor of the range of subjects explored: 'From Recipes to Remote Work: Technology's Influence on the Preservation and Evolution of Contemporary Food Rituals During COVID-19;' or 'The Impact of Early Buddhism on Food Rituals in Sri Lanka;' or 'Regarding the Lesbian Potluck;' or 'Never Eat a Pigeon with a Pumpkin: A Model of the Emergence of Food Superstitions,' or 'Food Rules in the Pride Lands,' (an exploration of the sophisticated culinary grammar developed in Disney's Lion King series).

Once again, Symposiasts ate well and played well at St Catherine's College, reminded of our theme through thoughtfully-curated meals and post-prandial activities.

On Friday night we enjoyed 'Lebanon's Edible Rule Book - Rituals of Entertaining,' devised by Kamal Mouzawak and Tara Habis of Souk El Tayeb. After dinner, we moved to a workshop entitled 'Remembrance and Ritual,' led by artist Carrie Tillie, in which Symposiasts cut words from old cookbooks to découpage dinnerwares with messages, whether poignant or witty.

For Saturday lunch we traveled to Iran for a meal devised by Azeri cookery teacher, culinary historian, and Symposiast Simi Rezai-Ghassemi to highlight the ritual foods of the Persian holidays of Nazr, Nowruz, and Aza. For Saturday's supper, under the superb guidance of Chef Micha Schäfer, we feasted on local vegetables brilliantly prepared on the theme of 'Creating Rituals Out of Rules: Micha Schäfer Goes Superseasonal and Ultralocal at Oxford.' We concluded the day with a film and short lesson in properly making a bowl of matcha tea under serene guidance of tea master and Symposiast Voltaire Cang.

For Sunday lunch, our four Young Chefs, hailing from South Africa, the Netherlands (via Lithuania), South Korea, and the United States, came together to create a harmonious meal entitled 'Nourish the Body, Feed the Soul' under the guidance of their Muse, Korean-born chef and ceramic artist, Jinok Kim-Eicken. The Young Chefs program, in its fourteenth year in 2023, brings young practitioners (less than ten years' experience in the field) to meet with other chefs and to participate in some of the intellectual content over the course of the weekend. Each meal received extraordinary kitchen support by St Catherine's head chef Tim Kelsey and his team.

Over the two weeks of the Conference we held daily live panel discussions with all paper presenters as well as live Q&A sessions with the keynote speakers and chefs. The Symposium concluded on July 30 with our usual plenary vote on the topic of three years hence: in 2026 we will be focusing on 'Poverty Foods.'

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

should be increased to £50,000 (previously £35,000). This action was in response to increase in inflation and other rising costs

The trustees consider 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 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 charity continues to obtain the majority of its funds via payments made for attendance at the Symposium, the Kitchen Table monthly educational events bringing on donations of just over £5000, and ad hoc donations of £568. 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.

Although the impact of the Covid 19 pandemic continued in 2022/23, the Trustees continued the decision to hold the in-person symposium at St Catherine's College, Oxford and to supplement this with an online conference to help maintain and continue the developing reach that 2020/2021 provided. We had 37 non residential attendees and 172 residential attendees at the in person symposium who were joined online by a further 116 online only attendees. The monthly online Kitchen Table events also continue to reinforce commitment to our charitable objects throughout the year with 588 attendances, while financially supporting the online development and mitigating the risk of our reliance on ad hoc donations.

We are most grateful to have received grant funding of:

- £4362.40 from The Julia Child Foundation for Gastronomy and the Culinary Arts, via the American Friends. These are restricted funds to cover supported student places at the 2022 Symposium. The board has designated trustee Richard Warren Shepro to manage this relationship. NB this grant funding is retrospective and therefore 2023 funds are received after the financial year has ended.
- £3017.69 from RINRI Institute of Ethics, Tokyo. These are restricted funds to contribute towards the printing of the Proceedings.

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:

Name	Role	Date of appointment
Cameron Stauch	Trustee	07-Jul-23
Jane Levi	Trustee	07-Jul-23
Priya Mani	Trustee	22-Aug-22

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Kenneth Bruce Albala	Trustee	22-Aug-22
David Henry Matchett	Trustee	22-Aug-22
Naomi Hilary Duguid	Trustee	22-Aug-22
Richard Shepro	Trustee	22-Aug-22
Jake Tilson	Trustee	05-Aug-21
Harold James McGee	Trustee	05-Aug-21
Dr Scott Alves Barton	Trustee	05-Aug-21
Dr Elaine Mahon	Trustee	05-Aug-21
Professor Mark Bradford McWilliams	Trustee	05-Nov-20
Cathy Kaufman	Trustee	06-Aug-20
Carolyn Elizabeth Steel	Trustee	06-Aug-20

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. As well as administering a grant from the Julia Child Foundation, The American Friends also 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.

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.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

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.

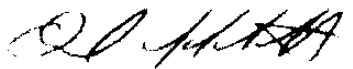
Chair, treasurer and secretary

Cathy Kauffman is Chair of the Symposium.

Trustee, David Matchett, was appointed Treasurer in July 2023

Trustee Carolyn Steel was elected in 2023 to act as Secretary.

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



Mr David Matchett

Treasurer and trustee

17th June 24

THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

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 2023.

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.

Bradbury Stell Chartered Certified Accountants

Unit 2 Beverley
Court
26 Elmtree Road
Teddington
Middlesex
TW11 8ST

Dated: 17th June 2024

THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	367	8,672	9,040	568	7,380	7,948
Charitable activities	4	94,766		94,766	84,839		84,839
Investments	5	200		200			0
Other income	6	268		268	645		645.26
Total income		95,602	8,672	104,274	86,052	7,380	93,432
<u>Expenditure on:</u>							
Charitable activities	7	98,100	-	98,100	75,532	0	75,532
Net (outgoing)/incoming resources before transfers							
		-2,498	8,672	6,174	10519.83	7380	17900
Gross transfers between funds							
		-	-	-	0	0	0
Net (expenditure)/income for the year/							
Net movement in funds							
		-2,498	8,672	6,174	10,520	7,380	17,900
Fund balances at 1 October 2022							
		57,180		57,180	39,280		39,280
Fund balances at 30 September 2023							
		54,682	8,672	63,354	49,800	7,380.40	57,180

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 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		65,732		104,442	
Creditors: amounts falling due within one year					
	12	<u>-2,377</u>		<u>-47,262</u>	
Net current assets			<u>63,355</u>		<u>57,180</u>
Income funds					
Unrestricted funds			<u>63,354</u>		<u>57,180</u>
			<u>63,354</u>		<u>57,180</u>

The financial statements were approved by the Trustees on

David Matchett
Treasurer

THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

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

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distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

3. Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	367		367	568		568
American Friends		5,991	5,991		4,362	4,362
RINRI		2,681	2,681		3,018	3,018
	<u>367</u>	<u>8,672</u>	<u>9,040</u>	<u>568</u>	<u>7,380</u>	<u>7,948</u>

4. Charitable activities

	Symposium & online course registration fees	Symposium & online course registration fees
	2023	2022
	£	£
Actual Symposium Fee	77,644	69,490
Kitchen Table Donations	8,124	7,296
Online Symposium Fee	8,998	8,053
	<u>94,766</u>	<u>84,839</u>

5. Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	200	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

6. Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Royalties	168	187
Other income	100	458
	<u>268</u>	<u>645</u>

7. Charitable activities

	Food education 2023 £	Food education 2022 £
Symposium & online course costs	70,823	53,412
Student place subsidy		
	<u>70,823</u>	<u>53,412</u>
Share of support costs (see note 9)	21,683	16,544
Share of governance costs (see note 9)	5,593	5,576
	<u>98,100</u>	<u>75,532</u>
Analysis by fund		
Unrestricted funds	98,100	75,532
Restricted funds		
	<u>98,100</u>	<u>75,532</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.

9. Support costs

	Support costs £ 2023	Governance costs £ 2023	Support costs £ 2022	Governance costs £ 2022	2022 £
Awards & prizes	1,230		1200	-	1200
Bank charges, credit card and other charges	305		32.88	-	32.88
Website & other digital costs	8,105		3,818	-	3,818
General expenses	2,113		133.18	-	133.18
Administrator & consultancy services	5,991		7,436	-	7,436
Accountancy & independent examiner's fees	1,584		3,924	-	3,924
Speakers expenses	1,980				
Subscriptions	375				
Proceedings publication		5,593	-	5,576	5,576
	<u>21,683</u>	<u>5,593</u>	<u>16,544</u>	<u>5,576</u>	<u>22,120</u>
Analysed between					
Charitable activities	<u>21,683</u>	<u>5,593</u>	<u>16,544</u>	<u>5,576</u>	<u>22,120</u>

THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

10 Trustees

Priscilla White received £3,500 (2022 - £3,150) for her services as Registrar, £155.88 (2022 - £506) for general expenses, and a free place in attendance at the Symposium.

Ursula Heinzelmann received £2,000 (2022 - £2,000) for her services as Director, £372.49 (2022 £0) expenses relating to wine delivery, and a free place in attendance at the Symposium which was not taken.

Professor Mark McWilliams received £1,573 (2022 - £1,556) for his services as the Proceedings Editor, and a free in attendance place at the Symposium.

David Matchett received £1500 (2022 - £1,500) for his services as technical director, £569.68 (2022 - £0) expenses relating to wine duty/delivery and other general expenses, and a free place at the Symposium for technical and registrar support.

Jake Tilson received £1,200 (2022 - £556) as Design fee for Logo, £743 expenses for menu printing, and a free place in attendance at the Symposium in lieu of menu design.

Gamze Ineceli received a free place in attendance at the Symposium for her services as Meals Coordinator

Jane Levi received a free place in attendance at the Symposium for her services of historical knowledge for digital editing.

Paul Levy received a free place as Chair Emeritus.

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 2023

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

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

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Creditors	553	44622
Accruals and deferred income	1,824	2,640
	<u>2,377</u>	<u>47,262</u>

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 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 October 2023 £
Subsidises Proceedings	-	3018	-3018		-	2681	-2681		-
Student Subsidy Fund	-	4,362	-4,362		-	5,991	-5,991		-
	<u>-</u>	<u>7,380</u>	<u>-7,380</u>	<u>0</u>	<u>-</u>	<u>8,672</u>	<u>-8,672</u>		<u>-</u>

THE OXFORD SYMPOSIUM ON FOOD AND COOKERY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 30 September 2022 are represented by:						
Current assets/(liabilities)	63,354	-	63,354	57,180	-	57,180
	<u>63,354</u>	<u>-</u>	<u>63,354</u>	<u>39,280</u>	<u>-</u>	<u>57,180</u>

15 Related party transactions

There were no disclosable related party transactions with persons other than the trustees during the year (2022 - none).