

## ANNEX 1

### Correspondence 1

**From:** Carrie Ruxton  
**Sent:** 16 September 2016 09:40  
**To:** [Food Standards Scotland]  
**Subject:** Re: For Action : FSS Response to HM Treasury and HMRC Consultation on Soft Drinks Industry Levy - any comments by 29 September 2016

Dear [Name]

I am currently helping Scottish Directors of Public Health with their response to this consultation and I am heartened to see all of my points in the FSS response. I agree with everything noted.

Carrie

### Correspondence 2

**From:** Carrie Ruxton  
**Sent:** 16 September 2016 14:31  
**To:** [Food Standards Scotland]  
**Subject:** RE: For Information : FSS Business Performance Reporting paper and Board Papers - 19 October 2016

Noted

[Name] – please can I send the FSS sugar tax response to [Name] (Director of Public Health for Tayside) as he is writing the response on behalf of the Scottish Directors of Public Health?

Carrie

### Correspondence 3

**From:** FSS Chair  
**Sent:** 11 April 2017 20:57  
**To:** Carrie Ruxton  
**Cc:** FSS Deputy Chair; FSS Chief Executive  
**Subject:** FW: Follow ups from Board

Carrie

Thanks for your email in which you provide a helpful explanation of your understanding of: first the basis upon which FSS adopted the principle of a sugar tax; and second, the aims, objectives and evidence base for such a tax.

Before emailing you I had reviewed the papers and evidence presented to the Board and, following receipt of your recent email I have done so again.

You state, amongst other things, that “the UK government was considering a levy on soft drinks in 2016...” With respect, whilst there were public bodies supporting such a measure, the Government had appeared resistant to introducing such a measure. The then Prime Minister, David Cameron, had indicated support for a child obesity strategy but without reference to any fiscal measures. The House of Commons Select Committee on Health which focussed on childhood obesity recommend a sugary drinks tax whilst Public Health England which supported a broader obesity strategy cited sugary drinks tax or levy by way of example. “Introduction of a price increase of a minimum of 10-20% on high sugar products through the use of a tax or levy such as on full sugar soft drinks, Introduction of a price increase of a minimum of 10-20% on high sugar products through the use of a tax or levy such as on full sugar soft drinks,”

Considerable surprise was expressed when, in March 2016, the then Chancellor, George Osborne, introduced a sugar drinks levy because no department outside the Treasury was consulted on the announcement.

The paper before the January Board did indeed refer to sugar drinks tax but was quite explicit.

“6.4 Principle 3 – All options to be considered ...

6.4.3 Taxation of high sugar products including sugar sweetened beverages

7.5.5 Therefore a tax on sugar content across a range of products, not just SSB, should also be considered.

7.5.9 .....this paper still proposes that there should be consideration of creation of a price differential through taxing sugar as an ingredient in food

I do not accept, therefore, that FSS is seeking to extend the Sugar Drinks Levy (SDL) to high sugar products, on the contrary, the FSS response to SDL has consistently been that whilst welcoming its introduction has stated it is too narrowly based and has stick to the position adopted in January 2016.

On your second point, the January 2016, October 2016 and March 2017 papers proceeded on the basis of a general acceptance of the SACN report’s conclusions as I explained at numbered paragraphs 2 and 3 of my previous email. There has been no attempt to claim that a sugar tax of itself would meet the SACN recommendations and each of the eleven recommendations approved in January 2016 together with the five additional recommendations approved in March 2017 remain our policy position. As I understand your email, you appear to be concerned about how manufacturers will give effect to reducing sugar content perhaps by switching to “other caloric nutrients. If we are to engage with both the government and industry in the implementation of a sugar tax, we will have to cognisant of such a possibility.

It seems to me, however, that the Board agreed to the principle of a broad sugar tax and sought to explore how that might be constructed and introduced which does not appear to be your position.

Regards

Ross

**From:** Carrie Ruxton

**Sent:** 30 March 2017 22:12

**To:** FSS Chair

**Cc:** FSS Deputy Chair

**Subject:** RE: Follow ups from Board

Dear Ross

Thank you for your email. You have raised two substantive issues:

*First, that you believe that I am challenging the collective decision made at the Board meeting of January 2016 when we discussed FSS's proposals for the Scottish diet.*

*Second, you are suggesting that sufficient evidence to support a broader application of the present sugar levy to foods is provided by SACN's 2015 report plus the evidence from Kantar in 2016 that lower-sugar soft drink availability did not seem to be driving down sugar purchases.*

*To address the first point, in the Board paper of January 2016, I understood that I was being asked to approve the following:*

#### *Taxation<sup>[1]</sup>*

*a - To recommend to SG Ministers that SG and FSS officials actively consider how a sugar tax may be introduced and at what rate.*

*b - To give industry a 12 month period to come up with an alternative acceptable solution to a sugar tax to reduce sugar purchase from current levels.*

*As the UK government was considering a levy on soft drinks in 2016, I understood that the focus of the taxation section in FSS's diet proposal was a sugar levy on beverages. I continue to support this as there is evidence from SACN that soft drink consumption is associated with body mass index and weight gain. However, it was not made clear at the time that FSS's intention was to extend this type of levy to sugars in food products, and I do not recall having the opportunity to debate this point at the January 2016 Board meeting.*

*Nevertheless, having agreed at the Board meeting that SG and FSS should "actively consider how a sugar tax may be introduced and at what rate", I do not accept that a subsequent challenge to the specifics of which categories of products should fall under the sugar levy is taking a contrary view to the collective decision.*

*Regarding the second point, the stated aim of the UK sugar levy is to "contribute to the government's plans to reduce childhood obesity by removing added sugar from soft drinks"<sup>[2]</sup>. Assuming that a wider application of the levy as proposed by FSS has a similar policy objective, i.e. to target obesity, it is essential that any reformulation of food products results in a calorie reduction.*

*For soft drinks, sugar doesn't play a structural role and can be easily switched for low calorie sweeteners. This isn't the case for many sugar-containing foods. My fear is that a wider sugar levy may indeed drive down the sugar content of foods but not the calories as manufacturers would be free to switch sugars for other caloric nutrients, such as fat or starch. If this were to happen, the reformulated foods would still contribute to obesity. In order to circumvent this, I had suggested at the last Board meeting that the calorie content or energy density of foods could be targeted instead – whether by a levy or other means. Other activities proposed by FSS in January 2016, for example limiting portion sizes, availability and promotions, are also likely to target overall calorie reduction by driving down consumption of discretionary foods (both high sugar and high fat/salt categories).*

*Turning to the evidence, SACN reviewed data from randomised controlled trials which showed that increasing or decreasing the sugar content of the diet impacted on energy intake. However, these were highly controlled studies in small numbers of people which achieved their outcomes*

<sup>[1]</sup> [www.foodstandards.gov.scot/news/fss-board-discuss-package-measures-address-scotland%E2%80%99s-poor-diet](http://www.foodstandards.gov.scot/news/fss-board-discuss-package-measures-address-scotland%E2%80%99s-poor-diet)

<sup>[2]</sup> [www.gov.uk/government/publications/soft-drinks-industry-levy/soft-drinks-industry-levy#policy-objective](http://www.gov.uk/government/publications/soft-drinks-industry-levy/soft-drinks-industry-levy#policy-objective)

mainly through manipulation of soft drink consumption. This type of evidence does not reassure me that a population-wide fiscal policy to target the sugar content of foods, where the consumer is free to choose what to buy and consume, would achieve reduced energy intakes.

Indeed, in order to achieve a population reduction of 100 kcal per day, SACN estimated that the average dietary intake of sugars should be 5% energy. Thus, it would require a huge shift in current sugar intakes, and minimal replacement of sugar with caloric nutrients, before this modest energy reduction can be achieved. Do we know whether some of the other policy ideas put forward by FSS may be able to deliver a meaningful calorie reduction faster and more effectively? This should be explored.

So, to conclude, your fear that my reticence about the idea of broadening the sugar levy is an indication that I am going back on a collective decision is misplaced. Like other Board members, and the FSS executive, I want to see our diet policies have an impact on obesity and health. If I am unconvinced about the likely effectiveness of a specific action, or its justification from the evidence, then it is my duty to raise this. It does not mean that I am ideologically opposed to additional fiscal measures – on the contrary, I remain open to discussion on the matter and eagerly await the evaluation of the present sugar levy.

Yours sincerely

Carrie

**From:** FSS Chair  
**Sent:** 30 March 2017 12:25  
**To:** Carrie Ruxton  
**Cc:** FSS Deputy Chair  
**Subject:** RE: Follow ups from Board

Carrie

Thanks for your email attaching the papers you referred to at the Board when expressing serious reservations about our advocacy of a sugar tax. I was surprised at your stance simply because when we adopted our position of not ruling out a sugar tax in January 2016 you expressed no such reservations. As you state I was, therefore, interested in seeing your evidence that sugar overall was not found to relate to obesity or weight gain, while sugar from beverages was found to relate to body mass index and weight gain.

Let me be clear from the outset, I have no problems with Board members expressing a contrary view and have no problems with Board members voting against a proposal always provided that collective decision making applies to the decision by the majority. If a member has expressed disagreement again I have no problem with the member continuing to take a contrary view always provided that collective decision making applies.

Yours was a different position, however, in so far as you concurred with the policy stance on a sugar tax agreed in January 2016. I take any reversal of support for an agreed policy by a Board Member very seriously and have, therefore, discussed both your position and your supporting papers extensively within the office. The first point I can confirm is that our Diet and Nutrition team are well aware of the papers you submitted and further the BMJ paper by Morenga et al, was considered by SACN as part of their carbohydrate review.

Second, I provide the collective response of the executive under two headings.

A) Key points from SACN:

1. It is agreed that the strongest evidence (including randomised controlled trials which is scored as the highest level of evidence) linking a specific food/drink research comes from comparing sugar sweetened

beverages with sugar free counterparts. This shows that sugary drinks increase risk of type 2 diabetes in adults and results in weight gain in children.

2. However, in terms of overall diet, randomised controlled trials also show that increasing sugar in the diet leads to a corresponding caloric intake.

3. The SACN recommendation to reduce population level intake of free sugars to 5% is based on the evidence above. For normal weight individuals the calories lost from sugar should be replaced with e.g. high fibre starchy foods. However, for overweight or obese individuals (i.e. the majority of our population) then the reduction of free sugars would be part of a strategy to decrease energy intake (in other words reduce overweight and obesity).

4. On the basis of [points 2 and 3 we do not agree that "FSS moves on to sticky scientific ground" when it advocates a wider sugar tax/levy.

It was understandable that UK gov chose to set a soft drinks levy as a first foray into sugar taxation because of:

- a) the strength of evidence specific to this category of drinks;
- b) ease of definition,;
- c) on going innovation to produce low/no alternatives, this minimising impact on industry;
- d) the fact that these drinks do not have any positive nutritional benefits; and
- e) the introduction of similar taxes in other countries (e.g. Mexico).

However, our recommendation to widen tax to other foods is supported by the second and third points above relating to sugar in the overall diet. We do accept that this would be less straightforward to implement than a SDIL.

### B) The Scottish context

In a sedentary population such as ours, it is reasonable to assume that an increasing caloric intake from sugar will increase risk of overweight and obesity.

We believe there is clear evidence that free sugar intakes (expressed as non- milk extrinsic sugars - definition very close to free sugars) is high at over 14% of food energy, compared to the 5% recommended by SACN. While high sugar drinks contribute to around 22% of free sugars, approximately 30% is derived from confectionery, biscuits, cakes and pastries. These products are disproportionately promoted compared with healthier foods. Like sugary drinks, discretionary foods such as these do not positively contribute to a healthy balanced diet. Against the backdrop of little or no dietary change towards the goals and an estimated 40% of adults being obese by 2030, then it was reasonable to reiterate, in the March 2017 paper to the Board the previously agreed recommendation of January 2016 to consider the introduction of a sugar tax (not limited to sugary drinks). As reported in the October 2016 paper to the Board, which set out FSS's response to the SDIL consultation, the point was made that the SDIL fell short of the measures agreed by FSS. .

In terms of our overall approach to obesity and diet related disease in Scotland, we agree that it is not all about sugar nor is it all about taxation. All of the papers to the Board made that clear.

With respect to our recommendations on reformulation, these take account of the need for sugar reduction to be achieved without increasing calories. Where certain products cannot be reformulated then reductions will be made through reductions in portion size. At the same time, pressure for salt reformulation will be maintained.

To be effective, any measure designed to reduce sugars, fats or salt from products, must translate to removal from the human food chain to improve public health. For example, our January 2016 Kantar report flagged that total sugar purchase in Scotland was not decreasing, despite clear evidence of reduction in sugar purchase from sugary drinks. Thus, success in one sector may not translate to an overall reduction in the nutrient of concern. Therefore, measures such as taxing a wider set of foods is both a reasonable and evidence based recommendation to make.

*On the basis of the foregoing, I am of the view that, contrary to your assertion at the Board, both the scientific evidence and the argumentation that flowed from that evidence continues to support the position of the Board, first agreed unanimously in January 2016 and subsequently repeated, to advocate the introduction of a wider sugar tax.*

*I would welcome clarification as where you stand in relation to the Board's agreed position on a sugar tax .*

Regards

Ross

**From:** Carrie Ruxton  
**Sent:** 10 March 2017 19:41  
**To:** FSS Chair  
**Cc:** Board Secretary  
**Subject:** Follow ups from Board

Dear Ross

*At the Board meeting, you expressed an interest in seeing the evidence that sugar overall was not found to relate to obesity or weight gain, while sugar from beverages was found to relate to body mass index and weight gain. I attach a document that I wrote for prepare myself for the Board discussion following publication of SACN's carbohydrate report. This contains direct quotes from the document, plus my own explanatory notes.*

*I also attach the WHO-funded meta-analysis of studies linking sugar with body weight showing that energy (calories) is the driving force. This leads me to understand that a narrow fiscal focus on the sugar content of foods may result in the unintended consequence of reformulation which lowers sugars, but not calories, therefore having no impact on population risk of obesity. This would be a missed opportunity.*

*I am sure that FSS nutrition staff will already be aware of these documents and I look forward, in due course, to seeing their detailed policy options for minimising the obesogenic environment in Scotland.*

Best wishes

Carrie

## Correspondence 4

**From:** Carrie Ruxton  
**Sent:** 03 February 2016 15:10  
**To:** Sunday Times [Name]  
**Cc:** [Food Standards Scotland]  
**Subject:** RE: The latest Nutrition News from Carrie Ruxton

Hello [Name]

Thanks for getting in touch.

As a board member of Food Standards Scotland, I agree with our collective decision to consider a tax on sugar-containing products alongside other changes to the way foods are marketed and promoted in Scotland.

See the press release and full paper on the FSS website <http://www.foodstandards.gov.scot/news/fss-board-discuss-package-measures-address-scotland%E2%80%99s-poor-diet>

Regarding being quoted, I think Ross Finnie our chairman would be a much better choice on this particular issue and I've copied in the FSS press office in case you would like to contact them.

With kind wishes

Carrie

**From:** Sunday Times **[Name]**

**Sent:** 03 February 2016 14:17

**To:** Dr Carrie Ruxton

**Subject:** Re: The latest Nutrition News from Carrie Ruxton

Hi Carrie, Hope this finds you well and thanks for forwarding this on.

You might have seen an interesting article that Nick Nairn wrote for us last weekend in which he advocated a sugar tax.

Can I ask specifically whether you support a sugar tax too and whether you could say a bit about that on the record?

Kind regards

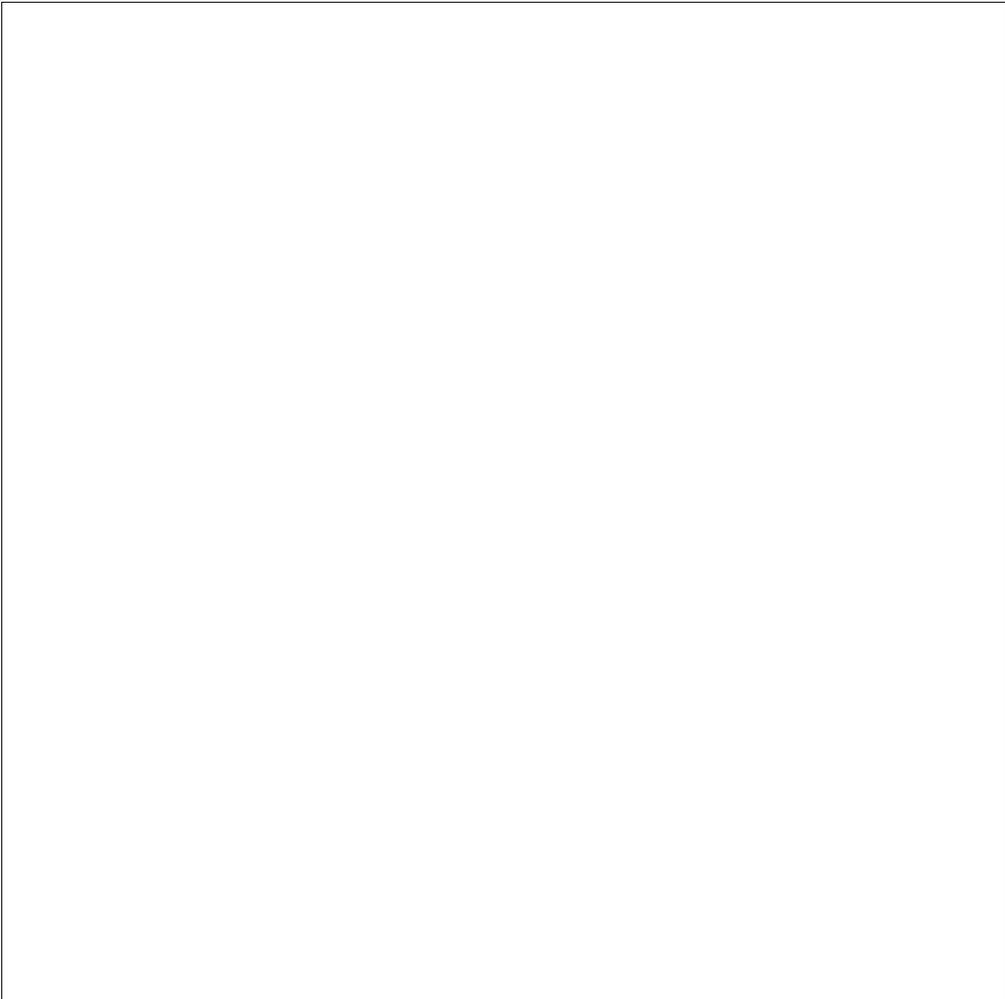
**[Name]**

**[Title]**

Sunday Times

**[Telephone Number]**

On 3 February 2016 at 14:00, Dr Carrie Ruxton wrote:



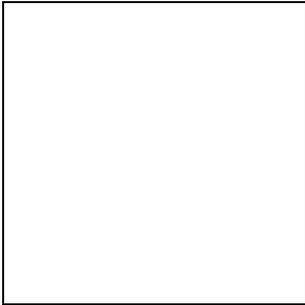
# Nutrition News for February

## In the news: Sugar

Pressure on sugary drinks and foods continues to ramp up. The [Health Select Committee](#) report on childhood obesity, the [Public Health England](#) policy ideas on limiting promotions and introducing a sugar tax and the [Food Standards Scotland](#) board paper on rebalancing the food purchasing landscape all point to inevitable change in the way that discretionary foods are marketed and sold.

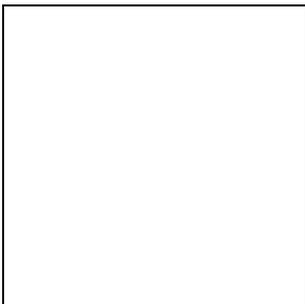
Scotland alone determined that the food industry should have up to 12 months to come up with a better idea. Since 40% of foods are on promotion at any one time, and most of these are high fat, sugar and salt offerings, it will take a great deal of courage for the industry to give up the easy option of 'piling it high and selling it cheap'. We need to pay more per

calorie to help curb obesity. This means that the consumer will also need to rein in their desire for ever-cheaper food, as it clearly comes with the hidden cost of rising obesity and type 2 diabetes risk.



### **BBC Food Detectives**

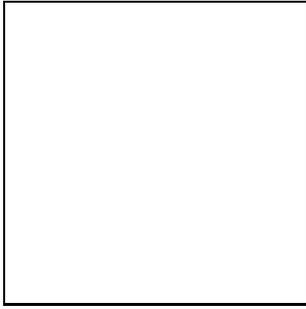
This Spring I'll be appearing in a new BBC series – called Food Detectives – to be screened on BBC 2. As the expert nutritionist on the show, I'll be checking out supermarket own brand products to reveal what ingredients go into the basic options and to analyse whether premium is worth the extra money.



### **Food and nutrition trends**

The New Nutrition Business report on trends for 2016 is out and, to showcase these, Food and Drink Innovation Network will be running a Nutrition Trends seminar on **19th April** in central London. I'm chairing and will be joined by a host of fabulous speakers including Allene Bruce from New Nutrition Business, Professor Jason Halford from Liverpool Uni, Cathy Capelin from Kantar Worldpanel, Dr Charlotte Evans from Leeds Uni, Dr Ditte Hobbs from Reading Uni and dietary survey expert, Sigrid Gibson.

Come and join us for a lively and informative day. Details are [here](#)



### **Fluoride – helpful or harmful?**

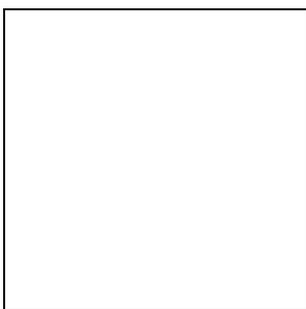
Tea is one of the best sources of fluoride but should we be worried?

I published research on this late last year in Nutrition Bulletin. Taking 49 popular retail brands of teabags, we measured the fluoride content of the dry leaves and a standardised brew. The results showed a wide variation in the fluoride content ranging from 3 mg/litre on average for speciality/green teas to 7 mg/litre on average for decaffeinated teas. The differences reflected the type and quality of leaves used to make the products.

We then worked out whether you would theoretically exceed the safe upper level for fluoride (7mg per day) if you were an average or high tea drinker based on data from the UK National Diet and Nutrition Survey. Average tea intakes are 2-4 cups daily depending on age and this tea consumption pattern is perfectly within the safe level.

However, drinking less than two cups of tea daily meant that consumers would fail to reach the recommended daily allowance for fluoride of 3.5 mg per day. Fluoride at that level is helpful for preventing tooth decay. So, like any nutrient, fluoride provides health benefits within a safe range of 3.5 to 7mg which can be found in 2-6 cups daily for adults and 1-2 cups for children.

Reference: Ruxton C & Bond T (2015) Nutr Bull 40: 268-278.



### **Research round up**

Appetite effects of sucrose vs. fructose

Sugar-sweetened beverage (SSB) consumers typically have higher daily calorie intakes which could be because liquid calories don't stimulate satiety as much as foods. A cross-over study examined whether modifying the fructose:glucose ratio in drinks could alter this.

Over two trials lasting 8 days, drinks containing different ratios of sugars were consumed four times daily and compared with an aspartame-sweetened drink in a group of healthy adults. The results showed a significantly higher calorie intake in all drinks sweetened with sugar, regardless of the source, when compared with the aspartame control. The authors concluded that “the energy overconsumption observed in individuals consuming SSB occurred independently of the relative amounts of fructose and glucose in the beverages”.

Reference: Kuzma J et al. (2015) Am J Clin Nutr 102: 1373-1380.

#### Do lower sugar diets influence taste and preference?

Lower sodium diets encourage less preference for salt but does the same happen when sugar is reduced? Researchers randomised a group of healthy adults to eat either a reduced sugar diet or their habitual diet for three months. The lower sugar diet replaced 40% of calories from simple sugars with fat, protein or complex carbs. The results showed that sensitivity to sweet taste significantly heightened in the group eating less sugar but preferences for sweetened desserts remained constant.

Reference: Wise P et al. (2016) Am J Clin Nutr 103: 50-60.

#### Inulin in yogurt reduces appetite but not calories

The prebiotic fibre, inulin, is finding favour as a useful ingredient for boosting fibre consumption but does it impact on appetite and calorie intake? In a randomised double-blind controlled crossover trial, 19 subjects were tested after 1 or 8 days regular consumption of yogurt with and without 6g inulin. Using yogurt as a preload, participants were offered a standardised lunch and asked to eat until comfortably full. Hunger and fullness were rated at various times using visual analogue scales. The results showed a significant reduction in desire to eat but no impact on actual calories consumed at lunch or over the whole day.

Reference: Heap S et al. (2016) Br J Nutr 115: 262-270.

#### Fish oils in pregnancy may help lower infant allergy risk

There is some evidence that increased maternal intake of long-chain omega-3 fatty acids could lower the risk of IgE-related allergic disease in babies and children. To investigate this, a systematic review was done to bring together the evidence from prospective cohort studies and randomised controlled trials. Nine of 13 observational study publications and 5 of 7 publications from trials found a protective association between increased prenatal omega-3s/fish intake and incidence of allergic disease symptoms in the offspring. However, a meta-analysis was not possible due to dissimilarity in the study results.

Reference: Best KP et al. (2016) Am J Clin Nutr 103: 128-143.

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You are either one of Carrie's contacts or clients, or you've been signed up by a colleague.

#### **Our mailing address is:**

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## Correspondence 5

**From:** Carrie Ruxton  
**Sent:** 09 October 2015 14:34  
**To:** FSS Chair; FSS Board members  
**Cc:** [Food Standards Scotland]  
**Subject:** RE: Questions raised at August Board Seminar

Dear board colleagues

In order to maintain absolute transparency regarding the Times article today, I wish to share with you the questions asked of me by the Times journalist and my responses (in red). I feel this is important as the article implies that I am (a) in the pocket of Coca Cola and (b) a Government advisor – both are untrue. It is unfortunate that the Times mentioned FSS as I specifically asked [Name] not to do this given that the work I undertook for Coca Cola predated my board appointment by several months. I can only apologise to colleagues for this.

With best wishes

Carrie

**From:** The Times [Name]  
**Sent:** 01 October 2015 13:32  
**To:** Carrie Ruxton  
**Subject:** questions

Hi Carrie,

Thanks for the conversation earlier.

Could you comment on the allegation that in 2010 you published a study sponsored by the UK Sugar Bureau, the lobbying group for sugar manufacturers, in which at that time found no proven correlation between sugary drinks and obesity.

I received funding in 2008 from the Sugar Bureau to review the evidence on sugar and health published up to 2006 (see attached). The Sugar Bureau did not select the studies, nor did they have input into the review as stated in the paper's funding declaration. In contrast to your assertion, the abstract stated that: "Some studies, specifically on sweetened beverages, highlighted a potential concern in relation to obesity risk, although these were limited by important methodological issues". This finding was consistent with a report on sugars in 2010 published by the European Food Safety Authority which said "The evidence relating high intake of sugars (mainly as added sugars), compared to high intakes of starch, to weight gain is inconsistent for solid foods. However, there is some evidence that high intakes of sugars in the form of sugar-sweetened beverages might contribute to weight gain. The

available evidence is insufficient to set an upper limit for intake of (added) sugars based on their effects on body weight”.

Could you comment on the following statement on your website which was published by you in January 2014: “When I correlated sugar consumption with obesity levels, there didn’t appear to be any relationship.” [www.nutrition-communications.co.uk/news\\_detail.php?news\\_id=360](http://www.nutrition-communications.co.uk/news_detail.php?news_id=360)

*This comment was made in relation to an analysis of the Government’s National Diet and Nutrition Survey (1997-2011) which showed a declining trend in non-milk extrinsic sugar consumption as a proportion of daily calorie consumption in relation to a slight rise in the proportion of adults with a body mass index in excess of 25 (i.e. overweight). I conducted this analysis for my own interest, not for any publication. My comment is consistent with the recent Scientific Advisory Committee on Nutrition report (2015) which found no association between daily sugar/sucrose intake and body mass index/weight gain.*

Could you also comment on the allegation that it is inappropriate for you to sit on a government food advisory board in circumstances when you have published a series of favourable reports on behalf of food and drink companies, including one (Fruit Bowl) whose products contain up to 58 per cent sugar, and Coca-cola?

*I have not written a series of favourable reports on Coca Cola. As declared in my Interests statement for the Scottish Food Advisory Committee, I received funding from Coca Cola to chair two stakeholder discussions in 2013 and 2014, where I did not express any opinion about Coca Cola. I also declared funding from Coca Cola to give a talk on artificial sweeteners at the Nursing in Practice conferences in 2014. I have not undertaken any work for Coca Cola or the sugar industry since joining the FSS board. It is up to government organisations to decide whether or not they are content with the independence of those people seeking to sit on advisory boards and rigorous processes are in place to deal with this. I have dealt with the Fruit Bowl comment below.*

Your conclusion that “a clear message to parents and children could be to swop one item of confectionery or crisps daily for a fruit-based snack” appears to represent your opinion and an effective endorsement of the product in question. Do you agree?

*Regarding Fruit Bowl, I was asked to conduct a nutritional audit comparing the calorie, fat, sugar and salt content of commonly eaten confectionery products with that of no added sugar fruit-based snacks. The audit showed nutritional advantages when an item of regular confectionery was swapped for a fruit-based snack. This was reported in a published paper for dietitians, which provided details on the methodology, nutritional composition and results. The conclusion reflects the audit findings and is not a personal opinion or recommendation.*

How do you respond to the opinion of scientists including Professor [Name] that researchers and nutritionists should not accept money from industry?

*Each nutritionist must make their own mind on this based on the nature of the project, the evidence, and checks and balances such as peer review and freedom to publish. Given that most people obtain a significant proportion of their daily diet from the food industry, it is better for qualified nutritionists to engage with industry rather than allow unqualified individuals to provide advice and guidance which may not be evidence-based.*

Can you get back to me by 5pm today as the story - which covers a number of scientists and projects and is not solely focused on you - is slated to run tomorrow.

Many thanks,

[Name]

<b>Gifts and Hospitality Register – Board Members 2015 /16</b>					
<b>DATE RECEIVED</b>	<b>BOARD MEMBER</b>	<b>NATURE OF GIFT /HOSPITALITY</b>	<b>GIFT / HOSPITALITY PROVIDED BY</b>	<b>RELATIONSHIP</b>	<b>ESTIMATED VALUE</b>
18 April 2015	Ross Finnie	Dinner	Scottish Association of Meat Wholesalers	Stakeholder	£15 - £30
18 June 2015	Ross Finnie	Breakfast	Quality Meat Scotland	Stakeholder	Less than £15
18 June 2015	Ross Finnie	Lunch	Royal Highland Show President's	Event	£15 - £30
18 June 2015	Ross Finnie	Drinks Reception	Scotland's Rural College (SRUC)	Stakeholder	Less than £15
18 June 2015	Ross Finnie	Drinks reception	Moredun Foundation	Stakeholder	Less than £15
19 June 2015	Ross Finnie	Drinks reception	Cabinet Secretary for Rural Affairs and Environment	Ministerial	Less than £15

<b>Gifts and Hospitality Register – Board Members 2016 /17</b>					
<b>DATE RECEIVED</b>	<b>BOARD MEMBER</b>	<b>NATURE OF GIFT /HOSPITALITY</b>	<b>GIFT / HOSPITALITY PROVIDED BY</b>	<b>RELATIONSHIP</b>	<b>ESTIMATED VALUE</b>
11 February 2016	Ross Finnie	Dinner	National Farmers Union of Scotland	Stakeholder	£15 - £30
16 April 2016	Ross Finnie	Dinner	Scottish Association of Meat Wholesalers	Stakeholder	£15 - £30
23 June 2016	Ross Finnie	Breakfast	Quality Meat Scotland	Stakeholder	Less than £15
23 June 2016	Ross Finnie	Lunch	Royal Highland Show President's	Event	£15 - £30
23 June 2016	Ross Finnie	Drinks Reception	Scotland's Rural College (SRUC)	Stakeholder	Less than £15
06 February 2017	Ross Finnie	Dinner	National Farmers Union of Scotland	Stakeholder	£15 - £30
22 April 2017	Ross Finnie	Dinner	Scottish Association of Meat Wholesalers	Stakeholder	£15 - £30
25 April 2017	Ross Finnie	Dinner	Royal Environmental Health Institute of Scotland	Stakeholder	£15 - £30

<b>Gifts and Hospitality Register – FSS Chief Executive 2015/16</b>					
<b>DATE RECEIVED</b>	<b>SMT MEMBER</b>	<b>NATURE OF GIFT /HOSPITALITY</b>	<b>GIFT / HOSPITALITY PROVIDED BY</b>	<b>RELATIONSHIP</b>	<b>ESTIMATED VALUE</b>
18 <sup>th</sup> April 2015	Geoff Ogle	Dinner	SAMW	Stakeholder	£15 - £30
28 <sup>th</sup> April 2015	Geoff Ogle	Dinner & Accommodation	REHIS	Stakeholder	£200
30 <sup>th</sup> April 2015	Geoff Ogle	Dinner	Food and Drink Manufacturers	Stakeholder	£15 - £30
13 <sup>th</sup> May 2015	Geoff Ogle	Dinner	BVA	Stakeholder	£15 - £30
27 <sup>th</sup> May 2015	Geoff Ogle	Dinner	Scotland Food and Drink Excellence Awards	Event	£15 - £30
19 <sup>th</sup> June 2015	Geoff Ogle	Lunch	Royal Highland Show Presidents	Event	£15 - £30
16 <sup>th</sup> September 2015	Geoff Ogle	Dinner	BRC	Stakeholder	£15 - £30
6 <sup>th</sup> October 2015	Geoff Ogle	Lunch	UKAS	Stakeholder	£15 - £30
8 <sup>th</sup> October 2015	Geoff Ogle	Dinner	SRUC	Stakeholder	£15 - £30
4 <sup>th</sup> November 2015	Geoff Ogle	Dinner	NHS National Services Scotland (Health Facilities Scotland Team)	Event	£15 - £30
13 <sup>th</sup> November 2015	Geoff Ogle	Lunch	Clyde & Co (Hospitality Industry Trust Lunch)	Event	£15 - £30
11 <sup>th</sup> February 2016	Geoff Ogle	Dinner	NFU	Stakeholder	£15 - £30
29 <sup>th</sup> March 2016	Geoff Ogle	Dinner	Scotch Whisky Association	Stakeholder	£15 - £30

<b>Gifts and Hospitality Register – FSS Chief Executive 2016/17</b>					
<b>DATE RECEIVED</b>	<b>SMT MEMBER</b>	<b>NATURE OF GIFT /HOSPITALITY</b>	<b>GIFT / HOSPITALITY PROVIDED BY</b>	<b>RELATIONSHIP</b>	<b>ESTIMATED VALUE</b>
16 <sup>th</sup> April 2016	Geoff Ogle	Dinner	SAMW	Stakeholder	£15 - £30
16 <sup>th</sup> May 2016	Geoff Ogle	Dinner	FDF Food and Drink Industry	Event	£15 - £30
25 <sup>th</sup> May 2016	Geoff Ogle	Dinner	Crimestoppers	Event	£15 - £30
2 <sup>nd</sup> June 2016	Geoff Ogle	Dinner	Scotland Food and Drink Excellence Awards	Event	£15 - £30
9 <sup>th</sup> June 2016	Geoff Ogle	Dinner	Marketing Society Star Awards	Event	£15 - £30
23 <sup>rd</sup> June 2016	Geoff Ogle	Lunch	Presidents Lunch - RHS	Event	£15 - £30
6 <sup>th</sup> July 2016	Geoff Ogle	Drinks Reception	Crimestoppers Distrupting Counterfeit Crime Seminar	Event	Less than £15
5 <sup>th</sup> December 2016	Geoff Ogle	Drinks Reception	Coca Cola Christmas Reception	Event	Less than £15
6 <sup>th</sup> December 2016	Geoff Ogle	Drinks Reception	Crisis Solutions	Event	Less than £15
7 <sup>th</sup> December 2016	Geoff Ogle	Reception	FDF	Event	£15 - £30
13 <sup>th</sup> January 2017	Geoff Ogle	Lunch	SAMW	Stakeholder	£15 - £30
6 <sup>th</sup> February 2017	Geoff Ogle	Dinner	NFU	Stakeholder	£15 - £30
28 <sup>th</sup> February 2017	Geoff Ogle	Dinner	Global Food Safety	Event	£15 - £30

<b>Gifts and Hospitality Register – FSS Chief Executive 2017/18</b>					
<b>DATE RECEIVED</b>	<b>SMT MEMBER</b>	<b>NATURE OF GIFT /HOSPITALITY</b>	<b>GIFT / HOSPITALITY PROVIDED BY</b>	<b>RELATIONSHIP</b>	<b>ESTIMATED VALUE</b>
22 <sup>nd</sup> Aril 2017	Geoff Ogle	Dinner	SAMW	Stakeholder	£15 - £30
25 <sup>th</sup> April 2017	Geoff Ogle	Dinner	REHIS	Stakeholder	£15 - £30