



THE INSTITUTE FOR FOOD,
BRAIN AND BEHAVIOUR

Annual Report & Financial Statements 31 March 2022

Company No: 1864134
Charity No: 517817

Contents

1. Report of the Trustees

Declaration

Message from our Chair

Who we are

Trustee's report



Page 4



Page 5



Page 6



Page 7



Page 8

2. Independent Examiner's report



Page 16

3. Statement of financial activities



Page 18

4. Balance Sheet



Page 21

5. Notes to the Financial Statements



Page 23

Report of the Trustees for the year ended 31 March 2022

Administrative information

INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR

Operating as THINK THROUGH NUTRITION

Company number: 1864134

Charity number: 517817

Trustees and Directors

Mrs Frances Jackson (Chair)

Professor Michael Crawford

Mr Roger Drage

Ms Francesca Findlater

Mrs Hilary Gal

Dr Alice Parshall

Lord Ramsbotham (resigned 14 September 2021)

Professor John Stein

Registered office

c/o Critchleys LLP
Beaver House
23-38 Hythe Bridge Street
Oxford
OX1 2EP

Tel: 0800 644 0322
www.thinkthroughnutrition.org

Independent examiner

Critchleys Audit LLP
Beaver House
23-38 Hythe Bridge Street
Oxford
OX1 2EP

1. Trustees' report

Institute for Food, Brain and Behaviour

Report of the Trustees for the year ended 31 March 2022

1. Declaration

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their report and financial statements for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the Companies Act 2006 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 financial statements also comply with the charity’s governing documents. In directing the charity and carrying out their responsibilities, including preparation of this report, the Trustees confirm that as improved welfare of the population is the primary aim of the charity, public benefit as defined and required by the Charity Commission is integral to all our activities.

Constitution

The Institute for Food, Brain and Behaviour is a company limited by guarantee, incorporated in England on 16 November 1984 (No. 1864134). It is also a registered charity (No. 517817). Each member’s liability is limited, on winding up, to an amount not exceeding one pound sterling.

Trustees’ responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- > select suitable accounting policies and then apply them consistently;
- > Observe the methods and principles in the Charities SORP;
- > make judgements and accounting estimates that are reasonable and prudent;

- > prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity’s transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- > There is no relevant information of which the company’s independent examiner is unaware; and
- > the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Message from our Chair

Think Through Nutrition's aim is to eliminate nutritional poverty, transforming life chances for those who, for whatever reason, are likely to have had limited access to, or even awareness of, the right nutrition. Over the past 12 months, there has been an increased urgency for what we do. In April 2022, The Food Foundation reported that one in seven households are 'food insecure' – meaning that they do not have reliable access to a sufficient quantity of affordable, nutritious food. Over seven million adults in the UK currently live in households that are cutting back on food or missing meals, a jump of 57% in the three months from January 2022.

The situation is only worsening. As well as cutting meals, cost of living pressures will likely contribute to households consuming more ultra-processed and nutrient-poor foods, owing to easy accessibility and cheaper prices. The consequence of these trends cannot be overstated: they lead to increased malnutrition - which in turn inevitably leads to an increase in health and behavioural issues. Reports of seriously rising rates of mental health issues for children are particularly troubling.

On our part, we recognise the need to react swiftly to respond to this crisis, taking decisions that will help us to build greater sustainability for the charity, maximising our impact. We continue to build a strong partnership model with public, private and third sector partners in prison, school and community settings that will help us to reach many more individuals, primarily from disadvantaged communities. As a result, the charity will emerge from the past two plus years better placed and more resilient than ever to help meet the challenges of the coming years, and with a stronger voice.

It is a testament to the dedication and resourcefulness of our supporters, staff and Board of Trustees that in a period unlike anything we have seen before - and despite the serious financial challenges posed by the Covid-19 pandemic - we have continued to grow our reach and strengthen our partnerships. Importantly, we have made significant progress in our ability to deliver and to measure impact.

On behalf of the Board, I would like to thank all our supporters for their confidence and their commitment. We will continue to do all in our power to deliver the work now recognised as essential to ensuring better chances in life - despite the serious obstacles faced by so many. We know we can make a difference, and are grateful to all those who help us to make that happen.

I look forward to all we will achieve together in the coming year.



Frances Jackson
Chair

3. Who we are

Who we are

We work to end nutritional poverty and optimise health and mood through food'

Thanks to nearly 40 years of work in this field, we know that mental ill health and behavioural issues are often a direct result of poor diet, and that the right nutrition can transform life chances.

We work to eliminate nutritional poverty for the most marginalised groups in society, to help give everyone a fair chance at life.

Activities



Outcomes

- > Improve access to the right food and food information through nutritional information, menu analysis and improvement, and our advocacy for better food standards
- > Enable people to make positive changes to their food habits and reduce their nutrition-related risk
- > Help people to optimise their health and behaviour through food, enabling better futures

Beneficiaries

People from:



Why we exist

Diets have deteriorated significantly since the Second World War, with an increase in the consumption of ultra-processed foods and sugar and at the same time, a corresponding and significant reduction in our consumption of crucial micronutrients.

In the UK, it is estimated that 8.4 million families do not have reliable access to a sufficient quantity of affordable, nutritious food. Over 50% of household food purchases are of ultra-processed foods and these numbers will only worsen in the light of soaring inflation and rising costs of living.

Our role in today's world

Like most charities, in order to meet current demand and address current societal challenges, we are carefully considering the ways in which we drive forward our objectives. As we evolve, our work will continue to be consistent with the following principles, laid out in more detail in our Trustee's Report:

- > Being grounded in science
- > Increasing accessibility of the right nutrition
- > Driving measurable impact
- > Harnessing the power of data
- > Delivering targeted and effective projects
- > Expanding reach and raising awareness through partnerships
- > Raising our voice to drive national change
- > Communicating more effectively
- > Strengthening our governance

A look back on 2021-22

Increasing accessibility of the right nutrition

The Covid-19 crisis has highlighted existing inequalities. As we see levels of food poverty increase, we have had to consider our role in alleviating this issue even more carefully. To become more effective in broader populations and to increase our reach, we are actively building programmes that will support low-income communities and other disadvantaged groups.

Driving measurable impact

Over the next 12 months, our new programmes will directly improve nutrition and life chances for approximately 5,500 people.

We know that our interventions are all the more powerful as part of a whole-person approach, and when those with lived experience are at the centre of defining how the impact of our work is measured.

Over the last year we have worked closely with our beneficiaries across various programmes to create bespoke outcomes frameworks. These include the voices and reflect the needs of our direct beneficiaries, as well as considering organisational and system requirements. With this approach we are able

to enhance engagement and ownership, with meaningful results.

In this work, we have consulted with leading experts in impact and measurement, including our university research partners at Oxford Brookes University, and health economists at King's College London and the University of Surrey. This work is strongly guided by our Trustees and Science Advisory Council.

Harnessing the power of data

We are unusual in having a strong and effective outcomes approach and continue to strengthen our measurement capability. This focus allows us to capture the efficacy of our work as robustly as possible and to show organisational partners how food and nutrition can act as a lever for change in the interventions they offer.

Health and wellbeing outcomes measurement

As a complement to our in-development digital education programme, we began in this past year to build a bespoke impact measurement tool that will allow us to assess health and wellbeing data at scale. This will enable our programme participants to monitor and gain

insights into their individual learning, health and development. It will provide data that will help public and third sector professionals, as well as policy-makers, to make better decisions about their prioritisation of food and nutrition.

This impact measurement tool will be built onto an education platform generously donated to us by one of our corporate supporters, who has gifted us a royalty-free license to their bespoke learning management system, transforming the way that we can deliver and measure our programmes.

Delivering effective projects

Nutrition education and impact measurement in prisons

In 2021, we were invited to collaborate with the Ministry of Justice and HMPPS to provide a nutrition-focused digital educational pilot programme that will reach approximately 5,000 prisoners and prison staff across four prisons: HMP Berwyn, HMP Wayland, HMP New Hall and HMP Askham Grange. This pilot aims to improve food choices and habits, as well as health and behaviour for participants. We were also asked by Public Health Wales to offer the

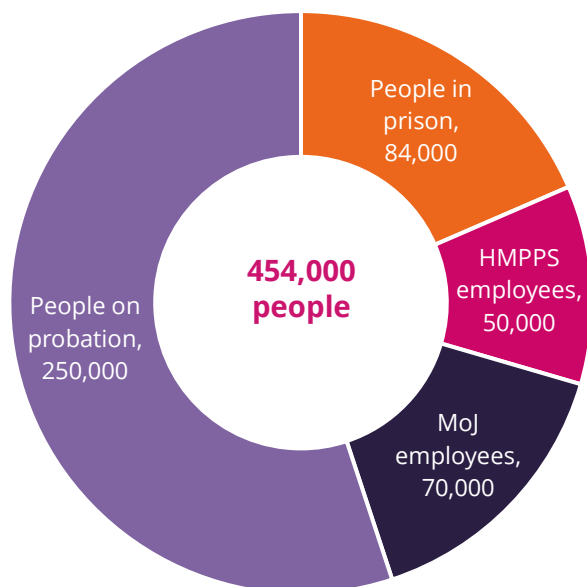
4. Trustees' report

A look back on 2021-22

programme in both Welsh and English, and they have made funding available that will enable us to do this.

The development of this pilot has been going well and has attracted the attention of a growing list of stakeholders, including the UK Health Security Agency (UKHSA), Public Health Wales, and Defra, who have each sent a representative to join our project team.

Longer-term, the potential reach of this programme across the Criminal Justice System is an estimated **454,000** people.



Nutrition education and supplementation for children in care

As an example of the kind of work possible in settings where the right nutrition has the potential to make a critical difference in a short amount of time, we are working with [Edison Young People](#) to support children and staff in their care homes and schools. As part of this initiative, we are developing a nutrition education and supplementation programme focused on improving food knowledge, food habits, health, and behaviour, that will launch in 2022/23.

Nutrition education for vulnerable women

We have collaborated with [Pause](#) over the past 12 months and are continuing to work with them to provide a nutrition education programme for the women they support who have had their children taken into care.

Focused on helping '*break destructive cycles and to work toward a more positive future*', Pause equips women with the tools they need to better care for themselves, aiding '*recovery and reparation when life has taken a difficult turn*'. As part of this collaboration we are developing a bespoke nutrition education programme

focused on improving food knowledge, food habits, health and behaviour and aid in building self-esteem, that will launch in 2022/23.

Nutritional Intervention for pressured staff at the John Radcliffe Hospital

We have submitted and are awaiting Ethics Committee approval for a 12-week long observational study at the John Radcliffe Hospital in Oxford, which sets out to test the efficacy of essential fatty acids and specific vitamins and minerals in improving stress resilience and general wellbeing.

In a drive to reduce feelings of stress and improve stress-resilience, as part of this study we will provide frontline staff with:

- > Daily supplementation of Omega-3 fatty acids (480mg EPA, 360 mg DHA) plus minerals & vitamins.
- > Access to related nutritional information.

A look back on 2021-22

Expanding reach and raising awareness through partnerships

In 2021/22, we worked with an award-winning creative and recruitment company that focuses on changing the way people think about work, to develop an information pack on '*Nutrition and brain health*' for their network of over 1,000 professionals.

We were invited to take part in the Harvard Extension School [course](#) on [Culinary Psychology](#).

In the coming year, we will be entering into new partnerships with both large and small organisations in the community.

Using our voice to drive policy change

Strategies, consultations, increased awareness

We have kept up-to-date with policy activity in the food security, nutrition, brain health and behavioural fields. We continue to look at ways

in which our work and evidence base can feed into policy development.

We liaise with government and relevant government consultations whenever the opportunity arises and contribute to public dialogue in this field. This year, we:

- > Made a submission to the **Prisons Strategy White Paper**, commenting on the need to include nutrition education as a core skill. We emphasised the important role that nutrition can play in improving the receptivity of prisoners to education and other programmes, improving behaviour and overall wellbeing, and reducing violence and self-harm.
- > Made representations to the committee that was set up following the **National Food Strategy** to prepare for a **Food Strategy White Paper** in relation to the need to include the requirements for nutrition to achieve good brain health. The Government has since published their **Government Food Strategy** which has replaced the planned Food Strategy White Paper with other initiatives, including a **Health Inequalities White Paper**. We will be engaging further with this in 2022/23.

- > Responded to two calls for evidence from the Justice Committee on the topics of **Mental Health** and **Women in Prison**. Our evidence focussed on the role that good nutrition can play in supporting good mental health and women in custody, and how to best support their knowledge and learning about nutrition. We highlighted gaps in provision where relatively simple, sustainable change can be easily made.

APPGs

We continue to actively participate in a number of All-Party Parliamentary Groups and fora, with regular attendance at online events.

Communicating more effectively

Corporate prospectus

In September 2021, we created a new corporate offering and prospectus. This document lays out the ways that we can partner with businesses to take meaningful steps towards eliminating nutritional poverty in the UK, as well as supporting a company's employees to gain better nutritional knowledge and habits.

A look back on 2021-22

Social media

In November 2021, following a pause in social media activity, we relaunched our social media presence on Instagram, with very positive engagement. We have stayed true to our core messaging and provided a platform that allows lay audiences to engage with the underlying science. Follow us at [@thinkthroughnutrition](https://www.instagram.com/thinkthroughnutrition).

Developing a media library

In an era where nutrition is a topic of interest to the media and the public, but where the science behind emerging food fads is rarely reviewed robustly and is frequently misunderstood, we strive to act as a kitemark for high-quality, robustly reviewed information.

As such, we have undertaken a comprehensive review of a range of documentaries and podcasts on nutrition related topics, which will allow us to provide commentary on these materials and help others to understand their perspective, science and efficacy – and make sense of the conflicting nutrition information that abounds.

Strengthening our governance

Charitable objects

Our charitable objects were originally established in 1991. As part of a strategic review of our current and forward activities, Trustees decided to update our charitable objects to better reflect who we are today, while allowing flexibility for growth and expansion. In September 2021, the change in our charitable objects was accepted by both [Companies House](#) and the [Charity Commission](#).

Partnership-focused materials

To enable Think Through Nutrition to engage in new partnerships confidently and with full transparency, we identified a need to articulate clearly our partnership approach and boundaries, the different ways in which we can engage spokespeople within the charity, and a top line view of associated roles and responsibilities.

We have, therefore, developed a Supporter Charter and Supplement Policy (both available on our [Get involved](#) website page) that will help us to describe our positions in these areas more clearly to the public, to potential new partners, supporters, and spokespeople, as well as to existing partners and supporters.

Welcoming an outstanding new ambassador

An increased level of public engagement and new activities that are likely to generate media interest have given us an opportunity to bring in new voices. We were delighted to announce a new Ambassador for Think Through Nutrition in February 2021: Kimberley Wilson. Known to many for her food-related work and activities, Kimberley is also a Chartered Psychologist, author and visiting lecturer with experience in leading therapy services within HMP & YOI Holloway.



Looking forward to 2022-23

Welcoming a new CEO

Following the departure of our last CEO in November 2018, we have been fortunate that our Chair, Frances Jackson, has been willing to stand as the charity's Executive Chair and lead the organisation both strategically and operationally.

2021/22 was a fast moving and effective year for Think Through Nutrition. As the charity continued to build momentum, the Board agreed to appoint a permanent CEO to help lead the business into a new phase of growth. We are delighted that Tahani Saridar has agreed to take up this role, commencing 4 April 2022.



Tahani has been with the charity for the last three years as Director of Development and Programmes, where she has played a very important role in redefining the charity's strategy, diversifying income streams, creating new partnerships, and leading programme implementation on-the-ground, enabling us to reach thousands more individuals.

Tahani takes up the CEO role at a crucial time when food insecurity, obesity, and mental health are necessarily high on both the political and news agenda.

Trustee appointments

At Think Through Nutrition, we actively seek opportunities to increase our insights, experience and expertise, and are led by this intent in formulating our Board. In 2022/23, we are looking to recruit new talent to our Board, including those with lived experience of the groups we are committed to engaging with.

In appointing and managing our Board, we focus on good governance and on providing our Trustees with the support they need to be as effective in their role as possible, outlined in our Board induction process.

Each of our Trustees is elected for a three-year term and may serve no more than three

consecutive terms. At the end of each three-year term, they will automatically retire at the end of the nearest Annual General Meeting. A retiring director may be eligible for re-appointment.

Defining our strategic plan

Over the next 12 months, we will focus on fully launching our digital programme, continuing to build partnerships that allow us to reach more audiences, and delivering our programme in the settings where we are needed the most: in closed environments, educational settings and in the community.

We are also keen to expand our advisory and advocacy work to influence decision-makers to take a more proactive approach, cementing our position as the leading voice in this field.

Cost-benefit model and analysis

With thanks to a generous individual donor, we are developing a cost-benefit model and undertaking an analysis of the savings and other benefits that would accrue from providing people within the prison population with access to nutrition education, healthier food options, and/or supplements.

Looking forward to 2022-23

We expect this work to be completed by Spring 2023 and are delighted to be helped by two outstanding health economists from the University of Surrey and King's College London.

Influencing

We will continue our influencing work to make nutrition for the brain a priority for decision makers.

We expect to expand our engagement with government entities at various levels and with partners in the third sector, increasing our influence with senior political decision makers and opinion formers.

Food and nutrition panel

The Ministry of Justice and HMPPS have convened a Food and Nutrition Panel – a multi-disciplinary forum, with the intention of developing a more coordinated, and effective approach to progressing work on prisoner diet, nutrition, food innovation and employment links for release. The panel will be committed to improving the diet and nutrition of prisoners and recognise the often-complex link between food, health, and well-being.

The skills and knowledge of panel attendees will enable an evidence-based approach to

HMPPS work and align to existing practice, influencing 105 Public Sector prisons helping to provide over 90 million meals each year, ensuring that every prisoner is provided with three meals a day that are safe, varied, and nutritious while meeting the religious, cultural, and medical needs of all.

We are delighted to form part of this panel, and to share our knowledge and expertise in guiding future best practice across the prison estate.

Fundraising

Fundraising will continue to be a priority for us in the coming year and will be essential for building our programme and infrastructure. Additional funding will also enable us to respond more fully to the continuing requests of new partnerships. As we set bolder fundraising targets and build more personalised relationships with potential funders, we will need to broaden our reach and attract a wider range of funders, including those for whom nutrition may be a new area of focus.

Going Concern

Despite the difficult funding environment The Institute for Food, Brain and Behaviour (Think

Through Nutrition) continues to be approached frequently to undertake work, provide services and be involved in sector wide initiatives. We have put considerable effort into the development of our digital education programme which will generate unrestricted income for us, alongside our other consultancy work. We continue to make applications to Trusts and Foundations for support of our future work, and we are engaging with corporate entities and interested individuals on innovative ways in which they can support our activities.

We have had success in recent months in raising donations from major donors and in obtaining grants from public bodies (such as Public Health Wales). This supports the Trustees' confidence that we can continue to raise the funding needed.

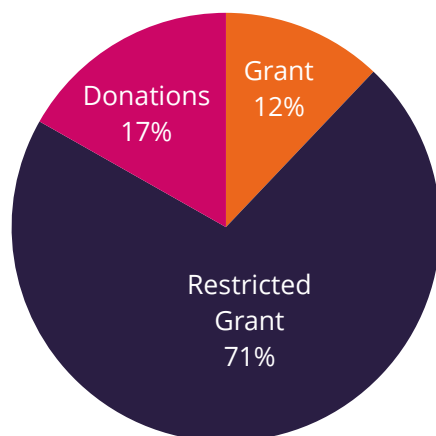
Trustees are confident that measures already taken and the maintenance of careful control of expenditure in 2022/23 with, if necessary, further measures to cut costs, will allow Think Through Nutrition to continue its operations until new funding is secured. The Trustees are confident that cash controls are such that Think Through Nutrition will be able to meet its obligations as and when they fall due. For these reasons the Board considers it appropriate to prepare these financial statements on a going concern basis.

4. Trustees' report

Where our money comes from

Current funding

It has cost us £176,646 to deliver our charitable objectives this past year. We are grateful to our charity's generous supporters, who gave us £173,794 in 2021/22.



Our major funders this year, many of whom have provided us with multi-year awards, were:

- > Allen Lane Foundation
- > The Denys Firth Family Trust
- > Forman Hardy Charitable Trust
- > GS Gives
- > Inchcape Foundation

- > Britta & Jeremy Lloyd Family Charitable Trust
- > The Monday Charitable Trust
- > A. Richard Ross
- > Sants Charitable Trust
- > Sydney Black Charitable Trust
- > The Waterloo Foundation
- > The Whelfield Trust

In addition to the list above, a number of our donors prefer not to be publicly thanked, but we are deeply appreciative of their contributions.

As well as providing cash donations, Inessa, a corporate supporter, has made a generous contribution in-kind, by providing us with a bespoke learning management system for use in our digital programme.

We were one of the winners of £1,000 in the 2021 "12 Days of Giving" initiative run in the lead up to Christmas by Ecclesiastical, thanks to the nominations of many of our supporters.

We enrolled with the Amazon Smile rewards programme, and receive quarterly disbursements based on a small percentage of the amount spent by our supporters who have nominated us as their chosen charity.

Funding approach

Raising sustainable funding continues to present a significant challenge, and we are grateful to all those who have supported us over the past year. We recognise the need to build a wider support base and are actively approaching a wide range of funders whose support would allow us to extend our work further to those who would most benefit.

Our donors can be assured that we comply with the regulatory standards for fundraising. We are committed to the Fundraising Promise and adherence to the Code of Fundraising Practice and are registered with the Fundraising Regulator. In line with the good practice outlined in these standards, complaints can be made via the website, by email, by telephone or in writing, and will be reported to the Board. We have received no complaints since the establishment of these channels. This report covers the requirements charities must follow as set out in the Charities Act 2016.

Where our money comes from

Fundraising targets

We receive limited statutory funding and need to raise the great majority of our funds through direct fundraising or by generating income.

Our fundraising effort involves targeted approaches to grant making bodies and potential corporate supporters. We also make bespoke presentations to individuals who have expressed an interest in our work.

We follow best practice to ensure that we protect vulnerable people from unreasonable intrusion on privacy, unreasonably persistent methods, or undue pressure to donate.

Reserves Policy

Our Trustees regularly monitor the Charity's cash reserves to ensure that an adequate level is maintained to meet our stated objectives for the maintenance of core activities and the development of existing and future projects. The level of minimum cash reserves will include staff salaries and costs for contractual notice periods plus any projected redundancy payments, and three months operating costs including any contract termination costs for services. For 2022/23, the estimate of minimum cash reserves to be held is £36,388.

Financial Performance

We had total reserves of £61,096 as at 31 March 2022, £56,076 being restricted and £5,020 being unrestricted. The Trustees consider the charity a going concern. The Trustees are monitoring the charity's spending and cash flow regularly to ensure that its liabilities are met as and when they fall due.

Risk Management

TTN maintains a risk register which is regularly updated and reported to the Board on an annual basis. The Trustees have considered the major risks to which the Charity is exposed and confirm that any necessary measures have been taken to mitigate these.

Public Benefit

The Trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to public benefit guidance published by the Charity Commission.

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

On behalf of the Trustees.



Frances Jackson
Chair
13 September 2022

2. Independent Examiner's report to Trustees

Independent Examiner's Report to the Trustees of the Institute for Food, Brain and Behaviour

I report to the trustees on my examination of the financial statements of Institute for Food, Brain and Behaviour (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Katherine Wilkes BSc (Hons) FCA
Critchleys Audit LLP

Beaver House
23-38 Hythe Bridge Street
Oxford
Oxfordshire
OX1 2EP

Dated: 16 September 2022

3. Statement of financial activities

Institute for Food, Brain and Behaviour
Statement of Financial Activities
for the year ended 31 March 2022

Statement of Financial Activities including income and expenditure account

Current financial year

		Restricted 2022 £	Unrestricted 2022 £	Total 2022 £	Total 2021 £
	Note:				
Income and endowments from:					
Donations and legacies	3	50,202	123,592	173,794	120,080
Investments		13	-	13	21
Earned income	4	-	-	-	600
Total income		50,215	123,592	173,807	120,701
Expenditure on:					
Raising funds	5	4,050	-	4,050	4,656
Charitable activities	6	78,415	98,231	176,646	131,203
Total expenditure		82,465	98,231	180,696	135,859
Net (outgoing)/incoming re- sources before transfers		(32,250)	25,321	(6,889)	(15,158)
Gross transfers between funds		10,952	(10,952)	-	-
Net (expenditure)/income for the year / Net movement in funds		(21,298)	14,409	(6,889)	(15,158)
Fund balances at 1 April 2021		26,318	41,667	67,985	83,413
Fund balances at 31 March 2022		5,020	56,076	61,096	67,985

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Institute for Food, Brain and Behaviour
Statement of Financial Activities
for the year ended 31 March 2022

Statement of Financial Activities including income and expenditure account

Prior financial year

		Restricted 2021 £	Unrestricted 2021 £	Total 2021 £
	Note:			
Income and endowments from:				
Donations and legacies	3	70,080	50,000	120,080
Investments		21	-	21
Earned income	4	600	-	600
Total income		<u>70,701</u>	<u>50,000</u>	<u>120,701</u>
Expenditure on:				
Raising funds	5	4,656	-	4,656
Charitable activities	6	72,285	58,918	131,203
Total expenditure		<u>76,941</u>	<u>58,918</u>	<u>135,859</u>
Net (expenditure)/income for the year / Net movement in funds		(6,240)	(8,918)	(15,158)
Fund balances at 1 April 2020		<u>32,558</u>	<u>50,585</u>	<u>83,413</u>
Fund balances at 31 March 2021		<u>26,318</u>	<u>41,667</u>	<u>67,985</u>

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

All income and expenditure derive from continuing activities.

No tax is payable on any surpluses of charitable income over charitable expenditure.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

4. Balance Sheet

Institute for Food, Brain and Behaviour
Balance sheet
for the year ended 31 March 2022

Balance sheet
As at 31 March 2022

		2022		2021	
Note:	£	£	£	£	
Current assets					
Cash at bank and in hand		62,546		69,803	
Creditors: amounts falling due within one year	10	<u>(1,450)</u>		<u>(1,818)</u>	
Net current assets			<u>61,096</u>		<u>67,985</u>
Funds					
Restricted funds	11		56,076		41,667
Unrestricted funds			<u>5,020</u>		<u>26,318</u>
			<u>61,096</u>		<u>67,985</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 13 September 2022.



Frances Jackson
Chair

Company Registration No. 01864134

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2022

1 Accounting policies

Charity information

The Institute for Food, Brain and Behaviour is a private company limited by guarantee incorporated in England and Wales. The registered office is C/O Critchleys LLP, Beaver House, 23-38 Hythe Bridge Street, Oxford, OX1 2EP.

1.1 Principle Accounting Policies

The financial statements are prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 Going concern

The Institute for Food, Brain and Behaviour meets the definition of a public benefit entity under FRS 102. The trustees consider that there are no material uncertainties about the ability of the charity to continue as a going concern.

1.3 Fund Accounting

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the Charity.

Designated funds are unrestricted funds set aside by the Trustees for specific purposes. There are currently no designated funds.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors.

1.4 Income

Donations receivable for the general purposes of the charity are credited to Unrestricted Funds.

Donations receivable for specific purposes as dictated by the donor are credited to Restricted Funds.

Income on deposit accounts is credited when receivable.

1.5 Expenditure

Expenditure is charged on an accruals basis. Support costs are split between charitable activities and governance costs based on an estimate of the time spent on these areas. Irrecoverable VAT is charged as an expense.

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. No judgements have had a significant effect on amounts recognised in the financial statements.

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2022

3 Donations and legacies

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Donations and legacies	50,202	123,592	173,794	70,080	50,000	120,080
Donations and legacies						
The Waterloo Foundation	-	50,000	50,000	-	-	-
The Monday Charitable Trust	-	50,000	50,000	-	50,000	50,000
NPT Transatlantic	-	18,592	18,592	-	-	-
GS Gives	14,709	-	14,709	20,000	-	20,000
The Allen Lane Foundation	11,000	-	11,000	-	-	-
B & J Lloyd Family Charitable Trust	10,000	-	10,000	10,000	-	10,000
The Sants Charitable Trust	5,000	-	5,000	5,000	-	5,000
The Denys Firth Family Trust	-	5,000	5,000	-	-	-
The C & SJ Smith Family Charitable Fund	-	-	-	5,000	-	5,000
Inessa	4,896	-	4,896	-	-	-
High Sheriff Charitable Fund	-	-	-	4,000	-	4,000
Inchcape Foundation	2,000	-	2,000	1,000	-	1,000
Ecclesiastical Insurance	1,000	-	1,000	-	-	-
The Forman Hardy Charitable Trust	500	-	500	-	-	-
Sydney Black Charitable Trust	500	-	500	-	-	-
The Whelfield Trust	500	-	500	-	-	-
Anonymous and other general donations	97	-	97	25,080	-	25,080
	50,202	123,592	173,794	70,080	50,000	120,080

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2022

4 Earned income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Earned income	-	600
	<u> </u>	<u> </u>

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Raising funds	4,050	4,656
	<u> </u>	<u> </u>

6 Charitable activities

	Charitable activity	Charitable activity
	2022	2021
	£	£
Activities undertaken directly	144,850	101,026
Support costs	31,796	30,177
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

Analysis by fund

Unrestricted funds	78,415	72,285
Restricted funds	98,231	58,918
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

Independent examination fees of £1,450 (2021: £1,380) are included above.

7 Staff costs

	2022	2021
	£	£
Salaries	109,113	103,597
Employers NI	11,227	11,024
Employers pension	2,192	2,184
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

8 Trustees

None of the trustees (or any person connected with them) received any remuneration or benefits from the charity during the year.

Two trustees (2021: 1) were reimbursed £138.80 (2021: £40) for travel and subsistence incurred in the management of the charity.

9 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	3	3

Two members of staff are considered to be key management personnel. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity was £108,605 (2021: £106,005)

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2022	2021
	Number	Number
£60,000 - £70,000	1	1

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2022

10 Creditors falling due within one year

	2022	2021
	£	£
Other creditors	-	438
Accruals	1,450	1,380
	<u>1,450</u>	<u>1,818</u>

11 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	Incoming	Resources	Balance at	Incoming	Resources	Transfers	Balance at 31
	1 April 2020	resources	expended	1 April 2021	resources	expended	£	March 2022
	£	£	£	£	£	£	£	£
Monday Charitable Trust	41,667	50,000	(50,000)	41,667	50,000	(50,000)	-	41,667
The Waterloo Foundation	8,918	-	(8,918)	-	-	-	-	-
Prison Education Programme	-	-	-	-	73,592	(48,231)	(10,952)	14,409
	<u>50,585</u>	<u>50,000</u>	<u>(58,918)</u>	<u>41,667</u>	<u>123,592</u>	<u>(98,231)</u>	<u>(10,952)</u>	<u>56,076</u>

Fund descriptions

The Monday Charitable Trust: Grant funding towards meeting core costs.

The Waterloo Foundation: Grant providing funding towards the costs of pilot nutrition project at HMP Eastwood Park.

Prison Education Programme: Grants from multiple sources providing funding towards the costs of a pilot prison education and nutrition programme with the Ministry of Justice.

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2022

12 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Current assets/(liabilities)	5,020	56,076	61,096	26,318	41,667	67,985
	5,020	56,076	61,096	26,318	41,667	67,985

13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

14 Liability of members

The liability of Members is limited. Every member of the company undertakes to contribute to the assets of the Company in the event of the same being wound up whilst they are a Member, such amount as may be required not exceeding one pound sterling.

15 Commitments under operating leases

At 31 March 2022, the company had no commitments under non-cancellable operating leases in respect of land and buildings (2021: total commitments of £nil).



THE INSTITUTE FOR FOOD,
BRAIN AND BEHAVIOUR

Thank you.

Registered Charity No. 517817. Registered as a Company No. 01864134.
Registered address: Critchleys LLP, Beaver House, 23-38 Hythe Bridge Street, Oxford OX1 2EP.