



THE INSTITUTE FOR FOOD,  
BRAIN AND BEHAVIOUR

FRIDAY



\*AAD71CUJ\*

A12

17/09/2021

#50

COMPANIES HOUSE

# Annual Report & Financial Statements 31 March 2021

Company No: 1864134  
Charity No: 517817

## **Annual Report and Financial Statements**

### **Contents**

<b>1. Report of the Trustees</b>	<b>&gt;</b>	<b>4</b>
Declaration	>	5
Message from our Chair	>	6
Who we are	>	7
A look back on 2020-21	>	9
Where our money came from	>	11
Looking forward to 2021-22	>	13
<b>2. Independent Examiner's Report</b>	<b>&gt;</b>	<b>14</b>
<b>3. Statement of Financial Activities</b>	<b>&gt;</b>	<b>16</b>
<b>4. Balance Sheet</b>	<b>&gt;</b>	<b>19</b>
<b>5. Notes to the Financial Statements</b>	<b>&gt;</b>	<b>21</b>

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

### **Administrative information**

#### **INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR**

#### **Operating as THINK THROUGH NUTRITION**

Company Number: 01864134

Charity Number : 517817

#### **Trustees and Directors**

Mrs Frances Jackson (Chair)  
Lord Ramsbotham (President)  
Professor Michael Crawford  
Mr Roger Stephen Drage  
Mrs Francesca Findlater (appointed 16 June 2020)  
Ms Hilary Gal  
Dr Alice Parshall  
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](http://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 2021**

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their report and the audited financial statements for the year ended 31 March 2021. The financial statements comply with the Charities Act 2011, 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 for Smaller Entities. 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;
- > 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 audit information of which the company's auditor 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**

Firmly grounded in science, Think Through Nutrition's aim is to transform life chances for those most in need and who are likely to have had limited access to the right nutrition for any number of reasons.

Over the past year, despite the period of great crisis across the globe, I am pleased to report that we have been able to continue to drive forward this goal.

As for everyone and every organisation, Covid-19 has presented serious challenges. In our case, the financial implications are not yet fully resolved, but the crisis has prompted us to bring forward what had been viewed as plans for the future. It has required us to adapt our ways of working now, enabled us to build new partnerships, and will give us the opportunity to launch an interactive digital education programme, increasing our accessibility and reach.

The crisis has hit the marginalised groups we support particularly hard, leading to lost opportunities in education, skills development, and less access to the outside world. Recent articles in the press, including the Lancet, report that 1 in 3 survivors of COVID-19 may be at increased risk of psychiatric or neurological conditions. Certainly we have seen evidence of a rise in mental health issues that health and social services are struggling to address. Our work targeting brain health is more urgent now than ever before.

Within this context, our activities have continued at pace. Our policy work has seen us engage extensively with key figures in the Ministry of Justice (MoJ), HM Prison and Probation Service (HMPPS), Public Health England (PHE), and Department for Environment, Food and Rural Affairs (Defra). In practical terms, we are embarking on a collaboration with HMPPS to deliver an important digital education programme across two prisons alongside a healthy menu offering. With educational modules based on our 2020 Think Through Nutrition in Prisons pilot, which was recently shortlisted for the Ruth Mann Trophy for best practice in a custodial setting, we expect to reach 3,000 people in the initial phase of roll out.

Thanks must go to all those who have helped us to build momentum over the past year. First and foremost, we are very grateful to our generous donors, who have made it possible for us to continue our important work in a difficult time. I am very grateful also to members of our Board of Trustees, Scientific Advisory Council and advisors for their contributions. The hard work of our staff in difficult conditions cannot be overstated.

Over the next 12 months, we look forward to further rollout of our nutritional education programme – to community settings and more widely across the prison estate. We will continue to work with partners and to contribute to Government initiatives to ensure that the importance of the right nutrition for brain health is not only understood but robustly considered in national nutritional guidelines and buying standards.

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



**Frances Jackson**

## Who we are

### About us

Think Through Nutrition has been the UK's leading voice on the link between nutrition, the brain, and behaviour since 1983. Our work addresses the rise in mental health and behavioural issues that are often a direct result of poor diet. We support some of the most marginalised groups in society to make positive changes to their diets and build better futures.

### Why we exist

Diets have deteriorated significantly since the Second World War, with a massive increase in the consumption of ultra-processed foods and sugar but a significant reduction in consumption of crucial macro and micro nutrients. In the UK, over **8 million** families live with food insecurity – which nearly always results in inadequate nutrition. Critically, it is reported that **51%** of household food purchases are of ultra-processed foods, with the nutritional consequences that this implies.

Many people are missing out on the nutrients the brain and body need to function properly – and the education and knowledge base required to change this. Poor nutrition has been linked to disruptive and anti-social behaviour, lack of concentration, poor learning in schools, violence and self-harm.

- > The NHS reports 1 in 4 people will experience a mental health problem of some kind each year
- > The cost of mental ill health exceeds those for heart disease and cancer combined
- > The greatest reduction in quality of life now comes from brain related diseases

Not only is diet an important risk factor in mental ill health but it contributes significantly to non-communicable illnesses such as diabetes, stroke, and heart disease.

### Beneficiaries

With poor nutrition adversely affecting the most marginalised and disadvantaged groups in society, our work is targeted towards those who are at greatest risk of the negative consequences of poor diet. Such groups include:

- > Women, men, and young people within the Criminal Justice System
- > Children and young people from disadvantaged backgrounds
- > Women within social care

These groups too often experience challenges in accessing the right nutrition and require additional support.

### Activities

We want to help everyone to understand how certain foods support a healthy brain, and how this affects everything about us – our bodies, our performance, and our potential.

Our activities include research and education, influencing public policy through our pioneering research, and engaging with stakeholders to develop guidelines on brain nutrition. Settings for such activities are limitless, but we recognise that it is important to focus where need is most urgent and where we have the capacity to provide such services. Over time capacity will grow, but we will always ensure that we do not over-stretch or compromise our very high standards.

### Outcomes

Our work has yielded impressive results, in school and prison settings as well as in our early community work. Our research in a 'problem' school has shown that levels of disruptive behaviour decrease amongst pupils given proper nutrients, whilst our innovative double blind controlled trials within custodial settings have demonstrated the potential of our recommendations to significantly improve levels of aggression and wider offences.

Our educational programmes have supported participants to improve their brain health and have delivered additional benefits. These include:

- > The development of positive social connections and relationships
- > Improved concentration, mental wellbeing, cognitive function, and ability to achieve goals; increased sociability, feelings of self-worth, improved knowledge and skills that support wider work opportunities
- > Reduced health inequalities, volatility, violence, and self-harm
- > Sustained behavioural changes with an improved ability to achieve goals

We also know that our programmes have a ripple effect: our participants share their learning with their families and social contacts. Our academic studies have been replicated elsewhere primarily in custodial settings, and are important evidence for policy change.



## A look back on 2020-21

### Developing an agile Covid-19 response

We have been fortunate to retain all of our committed Board of Trustees and staff through the various challenges presented by the Covid-19 pandemic, as well as to add specialist resources that allow us to adapt and grow our offering. However, like others, we faced unprecedented challenges to our ways of working owing to the impact of Covid-19, restrictions to meeting people face-to-face (preventing in-person interventions in prisons), and statutory and charitable budget cuts of recent years.

To continue to deliver on our organisational objectives in this climate, we are adapting our delivery mechanisms to share our research and educational materials using different tools and platforms. In 2020-21 we have focused our efforts on funding, building and delivering interactive, digital learning modules aimed at demonstrating to the marginalised groups we work with how the right nutrition can enable them to optimise their life chances and build better futures for themselves and their families.

Our educational programme is already modular-based, but this innovation is removing the barriers to accessing our audiences created by Covid-19. It will also help us to reach many more people across different settings in the future and enable participants in our programme to learn at their own pace. We would easily expect to reach over **5,000 people** per year once the project is complete.

Based on our research and the outcomes of our work to date, we would expect that participation in this programme will result in improved brain health for participants leading to:

- > Improved mental health and cognitive functioning
- > Improved concentration levels and increased receptivity to wider interventions
- > Reduced health inequalities
- > Reduced volatility, violence and self-harm
- > Sustained behavioural changes which could mean less disruptive behaviour in school settings, for example, and, importantly, breaking the cycle of reoffending.

## Criminal Justice System collaborations

In 2020, before the first lockdown, we completed our Think Through Nutrition in Prisons programme pilot at HMP Eastwood Park, a women's prison in South Gloucestershire, where we introduced a learning programme and new, healthy menus. The pilot was a great success, demonstrating an improvement in dietary habits, mental wellbeing, knowledge, skills, confidence, and a sense of self-worth – with positive outcomes observed both by participants and those who interacted with them. In 2021, this pilot has been named as a finalist for the **Ruth Mann Trophy** for best practice in a custodial setting. More information on our pilot and outcomes is available in our **Impact Report** available on our website.

Influenced by the success of our pilot programme and by our advocacy work there is now a significant drive in the Ministry of Justice to improve the nutritional offering across the prison estate. Integral to this, we have been asked to collaborate with HMPPS to provide a nutrition-focused digital educational programme as part of a pilot that will reach **3,000 people** across two prisons. Stakeholders for the programme include representatives from PHE and Defra.

The aim of the pilot is to demonstrate to staff and prisoners, initially at HMP Berwyn and HMP Wayland, how making better nutritional choices can improve their mental and physical health and behaviour, unlocking wider benefits. As part of this we will deliver interactive, digital learning modules that will strengthen the impact of offering a nutritionally enhanced menu. As our work at HMP Eastwood Park demonstrated, complementing menu changes with information and learning opportunities acts as a strong incentive for participants to continue to make healthy menu choices.

We have begun work on the design of this modular programme, which is easily adaptable to other settings. We have already received strong interest from wider community-based groups to implement a similar programme for their service users.

## Wider partnerships

In June 2020, we developed a 'train-the-trainer' educational module for partner organisations, which offers practical lessons about better nutrition for the brain and how to eat well with limited resources and budget. We then piloted this module with **Pause**, a charity that supports women whose children have been taken from their care, helping them to tackle behavioural issues and rebuild their lives. Although this was offered to a relatively small group in the first instance, it is expected to be taken further; it is highly scalable and can be integrated into the larger programme or as a stand-alone.

In January 2021, we began to work with **FarmED**, a centre for farm and food education in the Cotswolds following an introduction from the 2020-21 High Sheriff of Oxfordshire, Amanda Ponsonby. Think Through Nutrition has long talked about the problems of soil depletion and intensive farming and the resulting loss of nutrients in our diets, and FarmED's focus on regenerative farming and sustainable food systems, using education and innovative research, offers a clear fit. We are currently developing together a one-day course entitled '*An introduction to farming and food for brain health and behaviour*'.

In early 2021, we established a partnership with Oxford Brookes University on the HMPPS digital nutrition pilot. We are delighted to work with Oxford Brookes' Centre for Nutrition and Health, whom we know well.

We are also in discussions with other partners about implementing our programme among their stakeholders.

For example, we are looking at nutrition education programmes and practical tips for youth supported by **Bounce Back** in Lambeth and Southwark, as part of holistic initiatives to reduce reoffending.

We have also produced a nutrition education programme for women, run in collaboration with **Pause** focused on preventing the damaging consequences of children being taken into care, equipping women with the tools they need to better care for themselves, potentially get their children back and/or be better parents in the future.

In addition to our educational activities, we have had ongoing discussions with other organisations, such as **Edison Young People**, with a view to possible collaborative work. We have established a relationship with **Nutritank**, one of whose primary goals is to promote deeper and more extensive teaching of nutrition in the medical education curriculum. In terms of our advocacy, we continue to make important submissions to the government whenever the opportunity arises, and contribute to public dialogue in this field.

## **Policy**

We have kept up-to-date with policy activity in the nutrition, brain health, and behavioural fields and continue to look at ways in which our work and evidence base can feed into policy development.

### **Acquired Brain Injury**

In June 2020, we held an online roundtable which included academics and representatives from the UK Acquired Brain Injury Forum (UKABIF) where we discussed the efficacy of omega-3 in brain injury and introduced the concept of the potential prophylactic and therapeutic effects of essential fatty acids.

Those who have experienced brain injury (typically from accidents, falls or fights) are 2-3 times more likely to be involved in crime in their

lifetime. There is also a strong relationship with self harm and drug use. Research has shown that there is a prevalence of brain injury of 2% in the general population, with a rate of 15-20% for those in prisons, rising to 40-50% for those in prison for violent crimes. It is also known that 15-20% of women in prison have experience of domestic violence and brain trauma.

Given such evidence, we believe that it is incumbent upon us to investigate as rigorously as possible nutritional interventions as mitigation. We retain a close relationship with UKABIF and other sector partners.

### **National Food Strategy**

The National Food Strategy was commissioned by the Government in June 2019, and is the first independent review of the UK's food policy in nearly 75 years. Its aim is to ensure a food system that is healthy, affordable, sustainable, resilient and productive. It considers how the UK's food sector operates currently, and sets out options for adjusting Government policies to better achieve the objectives for the Strategy looking at the entire food system from field to fork.

An interim Part One report was issued in July 2020, with a raft of recommendations to 'support this country through the turbulence caused by the COVID-19 pandemic, and to prepare for the end of the EU exit transition period on December 31, 2020'.

The Government has promised a National Food Strategy White paper informed, among other things, by this independent review. This is planned for six months after the publication of the review which was in July 2021; we look forward to hearing more.

### **APPGs**

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

## **Our people**

We are delighted to congratulate our Patron, Dame Prue Leith, on the recognition of her services to food, broadcasting and charity in the Queen's Birthday Honours in 2021.



We are pleased to count Joanne Black, an expert fundraiser, among our team this year. Joanne supports the charity in a freelance capacity, increasing our focus on fundraising and helping us to develop a targeted approach that has reaped rewards.

Our entire team has long shown the ability to work well remotely, which has served us well in the time of lockdown. Even so, we enjoy the times when we are able to meet in person for further exchange of ideas!

## **Science Advisory Council**

We continue to benefit from the latest research and input from our council members.

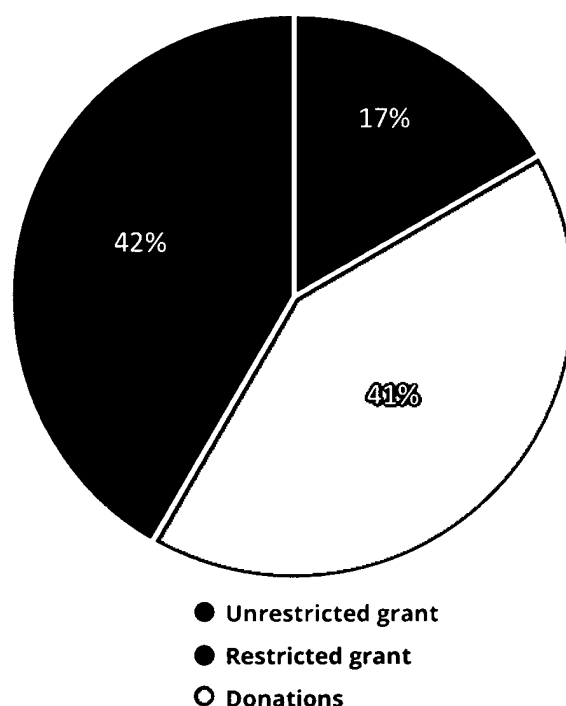
We have seen presentations from two members, Professor Stephen Cunnane and Dr Simon Dyll, at the Lipids Online sessions run by ISSFAL, bringing insight to their work to a much wider audience.

## **Where our money came from**

We are grateful to our generous supporters, who gave us £120,080 in 2020/21.

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

- > The Monday Charitable Trust
- > Luke Johnson
- > GS Gives
- > Lloyds Family Trust
- > The Waterloo Foundation
- > C & SJ Smith Family Charitable Trust
- > Sants Charitable Trust
- > The Inchcape Foundation



The outgoing High Sheriff of Oxfordshire, Lady Sylvia Jay, awarded us £4,000 from the High Sheriff's Charitable Fund following the lecture that was, unfortunately, cancelled in March 2020.

As well as receiving cash donations, Foodoo, 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.

**INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR**  
**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

We were engaged to deliver a small piece of nutritional education under contract with Pause during the year, as they adjusted their engagement model due to Covid-19.

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. The impact on fundraising from the Covid-19 pandemic cannot be overestimated, and with an increased number of focussed grants to deal directly with the effect of the pandemic there is ever more competition for reduced funds for other activities.

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.

It has cost us £131,203 to deliver our charitable objectives this past year. We received no statutory funding and need to raise all of our funds through fundraising or by generating income.

Our fundraising effort involves targeted approaches to grant making bodies and ad hoc approaches to smaller Trusts, as well as bespoke presentations to individuals who have expressed an interest in our work.

Our current approach to fundraising is primarily to trusts and by introduction to individuals; we follow best practice to ensure that we protect vulnerable people from unreasonable intrusion on privacy, unreasonably persistent methods, or undue pressure to donate.



## **Looking forward to 2021-22**

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, both in closed environments 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.

### **Translating research into impact**

We will continue to use our research to raise awareness of the link between nutrition, the brain and behaviour, and to build the case for intervention to enable access to the right nutrition for everyone.

We will reach as many audiences as possible by sharing our research and highlighting the outcomes of our piloted programmes.

### **Influencing**

We will continue our influencing work to make nutrition for the brain a priority for decision makers, in particular through our evaluation of the digital nutrition pilot we are delivering with HMPPS.

We will continue with our current engagement with government entities and with partners in the third sector and will seek to increase our sphere of influence to engage senior political decision makers and opinion formers.

### **Fundraising**

Fundraising will continue to be a high priority for us in the coming year and will be essential for building our programme and infrastructure, as well as strengthening our ability to respond to the added demand created by new partnerships. As we set bolder fundraising targets and seek to broaden our reach, we need to reach a wider range of funders, including corporate sponsors and those who are less familiar with our organisation.

## **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 2021/22, the estimate of minimum cash reserves to be held is £34,000.

## **Financial Performance**

We had total reserves of £67,985 as at 31 March 2021, £41,667 being restricted and £26,318 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. The Trustees also explain this in note 14 in the accounts.

## **Risk Management**

The Institute 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.



## 2.

# Independent Examiner's report to Trustees

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE INSTITUTE OF FOOD, BRAIN AND BEHAVIOUR**

I report to the trustees on my examination of the financial statements of the Institute for Food, Brain and Behaviour (the charity) for the year ended 31 March 2021.

### **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.

*K Wilkes*

Katherine Wilkes ICAEW BSc (Hons) FCA

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

Date: **15 September 2021**

# 3. Statement of financial activities

**INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR**  
**STATEMENT OF FINANCIAL ACTIVITIES**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Note:					
<b>Income and endowments from:</b>					
Donations and legacies	2	70,080	50,000	120,080	127,250
Investments		21	-	21	56
Earned income	3	600	-	600	-
Total income		70,701	50,000	120,701	127,306
<b>Expenditure on:</b>					
Raising funds	4	4,656	-	4,656	8,150
Charitable activities	5	72,285	58,918	131,203	142,130
Total expenditure		76,941	58,918	135,859	150,280
<b>Net expenditure for the year / Net movement in funds</b>		(6,240)	(8,918)	(15,158)	(22,974)
Fund balances at 1 April 2020		32,558	50,585	83,143	106,117
<b>Fund balances at 31 March 2021</b>		26,318	41,667	67,985	83,143

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**

**COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Note:				
<b>Income and endowments from:</b>				
Donations and legacies	2	47,250	80,000	127,250
Investments		56	-	56
Total income		47,306	80,000	127,306
<b>Expenditure on:</b>				
Raising funds	4	8,150	-	8,150
Charitable activities	5	71,048	71,082	142,130
Total expenditure		79,198	71,082	150,280
<b>Net expenditure for the year/ Net movement in funds</b>		(31,892)	8,918	(22,974)
Fund balances at 1 April 2019		64,450	41,667	106,117
<b>Fund balances at 31 March 2020</b>		32,558	50,585	83,143

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 COMPANY NUMBER 01864134**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021		2020	
		£	£	£	£
<b>Current Assets</b>					
Cash at bank and in hand		69,803		85,032	
<b>Creditors: Amounts falling due within one year</b>	10	<u>(1,818)</u>		<u>(1,889)</u>	
<b>Net current assets</b>		<u>67,985</u>		<u>83,143</u>	
<b>Income funds</b>					
Restricted reserves		41,667		50,585	
Unrestricted reserves		<u>26,318</u>		<u>32,558</u>	
<b>Total funds</b>		<u>67,985</u>		<u>83,143</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 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 14 September 2021.



Frances Jackson  
Executive Chair

# 5.

# Notes to the financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**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**

IFBB meets the definition of a public benefit entity under FRS 102. The trustees consider that there are no material uncertainties about the charities ability 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.

Grants pledged are recorded as revenue and account receivable when a donor commits to a pledge without reservation.

**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.

**1.6 Tangible fixed assets**

Depreciation is provided on cost in equal annual instalments over the estimated lives of the assets.

The rate of depreciation is as follows:

Office equipment: Four years, straight line

**INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR**  
**NOTES TO THE FINANCIAL STATEMENTS**

**2. Donations and legacies**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and legacies	70,080	50,000	120,080	47,250	80,000	127,250

**Donations and legacies**

The Waterloo Foundation	-	-	-	-	30,000	30,000
The C & S J Smith Family Charitable Trust	5,000	-	5,000	10,000	-	10,000
Luke Johnson	25,000	-	25,000	-	-	-
Monday Charitable Trust	-	50,000	50,000	-	50,000	50,000
GS Gives	20,000	-	20,000	20,000	-	20,000
Lloyds Family Trust	10,000	-	10,000	10,000	-	10,000
Inchcape Foundation	1,000	-	1,000	2,000	-	2,000
The Sants Charitable Trust	5,000	-	5,000	5,000	-	5,000
High Sheriff Charitable Fund	4,000	-	4,000	-	-	-
Other donations	80	-	80	250	-	250
	70,080	50,000	120,080	47,250	80,000	127,250

**3. Earned income**

	Unrestricted funds	Total
	2021	2020
	£	£
Earned income	600	-

**4. Raising funds**

	Unrestricted funds	Total
	2021	2020
	£	£
Raising funds	4,656	8,150

**INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR**  
**NOTES TO THE FINANCIAL STATEMENTS**

**5. Charitable activities**

	Charitable activity	Charitable activity
	2021	2020
	£	£
Activities undertaken directly	101,026	120,811
Support costs	30,177	21,319
	<u>131,203</u>	<u>142,130</u>
<b>Analysis by fund</b>		
Unrestricted funds	72,285	71,048
Restricted funds	58,918	71,082
	<u>131,203</u>	<u>142,130</u>

Independent examination fees of £1,380 are included above.

**6. Staff costs**

	2021	2020
	£	£
Salaries	109,113	103,597
Employers National Insurance	11,227	11,024
Employers pension	2,192	2,184
	<u>122,532</u>	<u>116,805</u>

**7. Trustees**

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

1 trustee (2020: 1) was reimbursed £40 (2020: £205) for travel and subsistence incurred in the management of the charity.

**INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR**  
**NOTES TO THE FINANCIAL STATEMENTS**

**8. Employees**

The average number of monthly paid employees during the year was:

<b>2021</b>	<b>2020</b>
<b>Number</b>	<b>Number</b>
<u>3</u>	<u>3</u>

Two members of staff are considered to be key management personnel.

The number of employees whose annual remuneration was £60,000 or more were:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
£60,000 - £70,000	<u>1</u>	<u>1</u>

**9. Creditors - Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	438	439
Accruals	<u>1,380</u>	<u>1,450</u>
	<u>1,818</u>	<u>1,889</u>

**INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR**  
**NOTES TO THE FINANCIAL STATEMENTS**

**10. Analysis of net assets between funds**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Fund balances at 31 March 2021 are represented by:</b>						
Current assets	28,136	41,667	69,803	34,447	50,585	85,032
Current liabilities	(1,818)	-	(1,818)	(1,889)	-	(1,889)
	<u>26,318</u>	<u>41,667</u>	<u>67,985</u>	<u>32,558</u>	<u>50,585</u>	<u>83,143</u>

	Brought Forward at 1 April 2020 £	Income £	Expenditure £	Transfers £	Total Funds at 31 March 2021 £
<b>Restricted Funds:</b>					
The Monday Charitable Trust	41,667	50,000	(50,000)	-	41,667
The Waterloo Foundation	8,918	-	(8,918)	-	-
<b>Unrestricted General Funds:</b>	<u>32,558</u>	<u>70,701</u>	<u>(77,096)</u>	<u>-</u>	<u>26,163</u>
<b>Total</b>	<u>83,143</u>	<u>120,701</u>	<u>(136,014)</u>	<u>-</u>	<u>67,830</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.

**INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR**  
**NOTES TO THE FINANCIAL STATEMENTS**

**11. Related party transactions**

There were no disclosable related party transactions during the year (2020 - none).

**12. 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.

**13. Commitments under operating leases**

At 31 March 2021, the company had no commitments under non-cancellable operating leases in respect of land and buildings (2020: total commitments of £nii).

**14. Going Concern basis**

Despite the difficult funding environment we continue 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.

Covid-19 has had a significant effect on the ability of some Trusts and Foundations to make grants, and our approaches over the coming months and years will remain sensitive to this. Nevertheless, we have had success in recent months in raising fresh multi-year funding from Trusts and Foundations. 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 2021/22 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 the Charity 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.



**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.**