

INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR

England & Wales · Charity number 517817

Details

Other names	NATURAL JUSTICE LIMITED, SOUTH CUMBRIA ALTERNATIVE SENTENCING OPTIONS LIMITED, NATURAL JUSTICE, Think Through Nutrition
Status	Registered
Legal form	Charitable company
Company number	01864134
Registered	1986-08-18
Register	View on the Charity Commission register

Contact

Address	c/o Gravita LLP First Floor Park Central 40-41 Park End Street Oxford OX1 1JD
Phone	08006440322
Email	info@thinkthroughnutrition.org
Website	www.thinkthroughnutrition.org

Activities

Objects: THE CHARITY IS ESTABLISHED FOR THE PUBLIC BENEFIT TO ADVANCE HEALTH, TO ADVANCE EDUCATION, AND TO ADVANCE SCIENCE BY HIGHLIGHTING THE LINKS BETWEEN NUTRITION, BRAIN HEALTH AND BEHAVIOUR, IN PARTICULAR BUT NOT EXCLUSIVELY BY IMPROVING UNDERSTANDING OF GOOD NUTRITION, IMPROVING ACCESS TO GOOD NUTRITION, CONDUCTING AND EVALUATING RESEARCH, PROMOTING PUBLIC KNOWLEDGE, INFLUENCING POLICY, AND CREATING AND IMPLEMENTING NUTRITIONAL EDUCATION PROGRAMMES.

Activities: The Institute for Food, Brain and Behaviour exists to improve the lives of individuals and communities by conducting and evaluating research into the link between nutrition and behaviour, promoting public understanding, influencing policy, and - working as Think Through Nutrition - creating and

implementing nutritional educational programmes.

Classification

- **How:** Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£269,246	£309,741	-	-
2024-03-31	£169,461	£250,205	-	-
2023-03-31	£316,576	£199,529	-	-
2022-03-31	£173,807	£180,696	-	-
2021-03-31	£120,701	£135,859	-	-

Trustees

Name	Role	Appointed
Suzanne Joan Dymond-White	Chair	2023-09-14
Dr Alice Margaret Parshall		2018-06-19
FRANCESCA JOY FINDLATER		2020-06-16
Hilary Jean Gal		2015-10-14
Jeremy Robert Marlow		2024-09-19
Kimberley Wilson		2022-11-01
ROGER STEPHEN DRAGE		2018-10-16

INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR

England & Wales - Charity number 517817

Accounts



THE INSTITUTE FOR FOOD,
BRAIN AND BEHAVIOUR

Annual Report & Financial Statements 31 March 2025

Company No: 1864134
Charity No: 517817

Contents

1. Report of the Trustees	Page 4
2. Independent Examiner's report	Page 12
3. Statement of financial activities	Page 14
4. Balance Sheet	Page 16
5. Notes to the Financial Statements	Page 18
6. Detailed Statement of Financial Activities	Page 24

Report of the Trustees for the year ended 31 March 2025

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 (resigned 08/08/2024)
Ms Suzanne Dymond-White
Mr Roger Drage
Ms Francesca Findlater
Mrs Hilary Gal
Mr Jeremy Marlow (appointed 19/09/2024)
Mr Michael Milner (resigned 12/12/2024)
Dr Alice Parshall
Professor John Stein
Ms Kimberley Wilson

Registered office

c/o Gravita Oxford LLP
First Floor
Park Central
40/41 Park End Street
Oxford
OX1 1JD

Tel: 0800 644 0322
www.thinkthroughnutrition.org

Independent examiner

Stuart Rosling FCCA
Chartered Accountant & Business Advisors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

1. Trustees' report

Message from our Chair

This year has been one of both challenge and tremendous progress. At Think Through Nutrition (TTN), we have seen our ideas translated into action, our reach extend to thousands more people, and our voice strengthen in national conversations on food, brain health and behaviour. The launch of our flagship digital programme, LANA (Learn About Nutrition and Health), marks a new chapter for us: one where knowledge and practical support can be delivered at scale to the people and communities who need it most. Understanding why what we eat – or do not eat – is fundamental to dietary changes, and consequently, to mental and physical health and to well-being.

In a climate where funding is increasingly competitive, we have remained agile, diversifying our income and demonstrating value through evidence-based work. Every step we take is guided by a simple conviction: that the right nutrition can transform lives, restoring health, confidence and hope.

I would like to thank our dedicated staff, Trustees, Science Advisory Council, Advisers, partners and supporters who make this work possible. We live in a world where stress and anxiety are too often an undercurrent, making what we do even more important than ever.

Together, we are proving that food is not only a source of nourishment but also a lever for resilience, recovery and brighter futures.



Frances Jackson
Chair



Message from our CEO

This has been a milestone year for TTN. We celebrated our 40th anniversary in November 2024 with an event at The Conduit, co-hosted by our Patron, Dame Prue Leith DBE. This occasion was not only a celebration of our legacy but also a chance to look forward: to a future where we continue to innovate like a start-up, even as we build on four decades of evidence-based impact.

Our progress this year shows that we can combine the credibility of a well-established research charity with the agility of a tech-forward organisation. Achieving CHECK-certified cybersecurity status for LANAHA is one example of how we are embedding resilience and trust at the heart of our digital delivery. Looking ahead, we are developing our data and AI strategy to ensure our programmes remain cutting-edge, accessible and impactful.



Tahani Saridar
Chief Executive Officer



Our year in review: A look back on 2024-25

The need for our work has never been clearer. As has been widely reported the most deprived fifth of the population would need to spend close to half of their disposable income on food to afford the government-recommended healthy diet - rising to more than two-thirds for households with children. Poor diet is linked to escalating rates of mental ill health, costing the economy an estimated £118 billion annually. Against this backdrop, TTN provides practical, evidence-based solutions.

This year, TTN directly supported around **3,000** people and reached a further **20,000** through awareness-raising and public engagement. Our work spanned prisons, perinatal services, schools, and NHS settings, where we delivered programmes that helped people make better choices for their health and wellbeing.



Helping people where the need is greatest

In prisons and probation

Over 350 people accessed LANAH or took part in nutritional interventions, learning how food impacts their mood, behaviour and mental health. Evidence from our trials shows that better nutrition can reduce violent incidents by up to 37%.

For mothers and babies

Through partnerships with NHS services, we supported over 1,000 perinatal mothers. Staff reported improved wellbeing among participants and reduced burden on stretched NHS teams.

For frontline staff

More than 750 professionals, including prison officers, probation staff and NHS workers, were trained to embed nutrition knowledge into their daily work.

Heather's story from HMP Eastwood Park illustrates the difference nutrition can make. After years of instability, Heather found new confidence and purpose through TTN's programme. Her journey from prison resident to aspiring health advocate shows the long-term impact of small but meaningful changes.

Driving innovation through LANAH

LANAH is the backbone of our programmes and a vital tool for scaling impact. In 2024/25 we:

- Secured Ministry of Justice approval for LANAH to operate in secure settings, following rigorous cybersecurity testing. LANAH is now formally allowlisted on the HMPPS Launchpad intranet system, a significant milestone demonstrating credibility and readiness for scale
- Launched the Brain Boost Score to provide LANAH users with personalised dietary feedback.
- Produced accessible content in English, soon to be translated into Welsh, supported by videos and interactive tools.

The MoJ/HMPPS pilot, due to launch in February 2025, will see LANAH rolled out in four prisons, reaching up to 5,000 staff and residents. This initiative has the potential to influence health, behaviour, and food provision across the prison estate.

We also contributed to systematic reviews on nutrition and behaviour with the Campbell Collaboration and Youth Endowment Fund, reinforcing TTN's role as a thought leader in the field.

Achievement and Performance: A look back on 2023-24

Partnerships that multiply impact

Our collaborative model ensures that our work is embedded, sustainable, and responsive to need.

- With *Cheshire & Mersey Specialist Perinatal Service*, we co-designed resources for mothers and trained over 150 staff.
- At the *London Academy of Excellence*, we delivered targeted nutrition training and educational resources to over 400 young people.
- With the *Foundation for Young People's Mental Health*, we planned an event, funded by The Waterloo Foundation, to highlight the link between diet and mental wellbeing for young people.

We also benefitted from expert pro bono contributions in communications, corporate engagement, and legal governance. These partnerships save significant costs and help us extend our reach.

We continued to invest in talent development through our collaboration with Queen Margaret University, welcoming three Santander-funded interns this year. Their contributions to research and communications have strengthened our capacity and added fresh perspectives.

Better Brains, Better Business

This year we also launched our new online event series for corporates, *Better Brains, Better Business*, exploring the powerful connection between nutrition, brain health, and workplace performance. Topics included women's health across different life stages and strategies to boost productivity through nutrition. The series has engaged a growing number of business partners, positioning TTN as a thought leader in workplace wellbeing and demonstrating the relevance of our expertise beyond traditional health settings.

Our impact

- 3,000 people directly supported in 2024/25.
 - 20,000+ reached through awareness raising.
 - Mothers supported reported improved mood, better self-management, and reduced need for health interventions.
 - Frontline staff reported increased knowledge and confidence in advising those they support.
- These outcomes demonstrate that good nutrition is not a luxury, but an essential foundation for mental health, resilience, and recovery.

People and appointments

This year we welcomed new leaders and partners who are helping shape TTN's next chapter:

- *Jeremy Marlow*, appointed Trustee, bringing senior experience from health and public service leadership.
- *Eleanor Lyons*, who joined as a new Ambassador for TTN, championing our mission and amplifying our voice.
- *Alexander Crickmay*, Partnerships Manager, leading business development and the rollout of LANAH to market.
- *Interns*: Through our Queen Margaret University partnership, we hosted three Santander-funded interns, strengthening our research and communications capacity.
- *Pro bono consultants*: We continued to benefit from expert contributions in social value, communications and governance, extending our reach and saving vital resources.

These appointments and contributions ensure TTN combines long-standing expertise with fresh ideas, ensuring we remain both evidence-led and future-facing.

Celebrating 40 years

In November 2024, TTN marked its 40th anniversary with a special event at The Conduit, co-hosted by our Patron, Dame Prue Leith DBE. The evening brought together supporters, partners and leaders from across health, justice and youth sectors. A panel discussion explored the future of nutrition and brain health, chaired by Trustee Kimberley Wilson and featuring contributions from Chair Frances Jackson, CEO Tahani Saridar, Science Advisory Council Chair and Trustee Professor John Stein and Caroline Turner-Inskip from the prominent law firm Simmons & Simmons.

The conversation focused on how nutrition underpins mental health, cognition and workplace performance, and on the societal benefits of prioritising good diet. The event was both a celebration of four decades of evidence-based impact and an opportunity to share our vision for the years ahead: continuing to innovate, collaborate, and empower people to take control of their health, mood and future.



(L-R) Kimberley Wilson, Prof John Stein, Dame Prue Leith, Caroline Turner-Inskip, Tahani Saridar, Frances Jackson



(L-R) Ann Roberts, Bryan Tang, Alexander Crickmay, Tahani Saridar, Melanie Wilkinson



Looking ahead: Our plans for 2025-26

Our plans for the coming year are ambitious, but grounded in strong partnerships and robust evidence.

- **Justice:** Launch and evaluate the MoJ/HMPPS pilot, with the goal of scaling across the prison estate.
- **Youth:** Explore a youth-facing pilot with the Youth Endowment Fund to reduce violence in custody and reach over 280 young people.
- **Health:** Explore new pilots with NHS England to support workforce wellbeing.
- **Commercialisation:** Roll out LANAH licensing to justice, NHS and local authorities, supporting income growth.
- **Research:** Strengthen partnerships with collaborators and international experts to advance the evidence base.
- **Campaigns:** Continue our *Nourishing Brighter Futures* campaign, aiming to transform 100,000 lives through targeted programmes.

- **Innovation:** Build on our cybersecurity achievements by developing an AI and data strategy to support personalised learning, predictive insight, and improved user engagement. Investments in digital tools and systems will also increase efficiency, agility and data-driven decision making.

- **Influence:** Build on high-level recognition from the UK Chief Medical Officer and Government Chief Scientific Adviser, with TTN invited into national policy discussions.

Case Study: A recipe for change

Working with the Cheshire & Mersey Specialist Perinatal Service (CMSPS), TTN supported over 1,000 mothers with pre-existing mental health conditions. By co-developing tailored nutrition resources and training more than 150 staff, we improved maternal wellbeing, reduced demand on NHS services, and empowered women to better manage their health. Staff feedback highlighted improved confidence in providing nutritional advice and a greater understanding of how diet supports recovery.

"The training and resources have transformed my own health, making a significant difference in how I perform at work."

Rebecca Dixon

Cheshire & Merseyside Special Perinatal Service



Finance and governance

Financial review

We continue to navigate a competitive funding landscape, balancing ambition with careful financial stewardship.

Income

A blend of grants, donations, consultancy contracts and philanthropic support, including new commitments from The Waterloo Foundation and individual donors and family trusts.

Reserves

At 31 March 2025, our reserves stood at £56,904 (£38,743 restricted and £18,161 unrestricted).

Policy

Trustees maintain a reserves policy covering three months of operating costs (£59,960 for 2025/26).

Despite the challenges of trust and foundation fundraising, TTN has shown resilience, adapting through income diversification and forward planning. At several points this year, TTN has maintained a strong and high pipeline of bids, showing growth and diversification. Trustees consider the charity a going concern, with robust systems in place to manage cashflow and spending.

Managing risk

We are alert to risks in financial sustainability, cybersecurity, and strategic focus. These are actively managed through a Board-reviewed risk register, phased budgeting, and careful prioritisation of activities.

Governance and Public Benefit

Our Board is committed to good governance, diversity, and lived experience representation. Trustees serve three-year terms, renewable up to three times, and induction follows best practice standards.

The Trustees confirm compliance with the duty under Section 17(5) of the Charities Act 2011 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.

For and on behalf of the Trustees:



Hilary Gal

Treasurer

25 September 2025

2. Independent Examiner's report to Trustees

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

Independent examiner's report to the trustees of Institute For Food, Brain and Behaviour ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Stuart Rosling FCCA
Ashdown Hurrey
Chartered Accountant & Business Advisors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

Date: 2 October 2025

3. Statement of financial activities

Institute for Food, Brain and Behaviour
Statement of Financial Activities
for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

		Unrestricted fund	Restricted funds	31.03.2025 Total funds	31.03.2024 Total funds
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies		187,000	78,536	265,536	150,267
Other trading activities	2	1,900	-	1,900	16,925
Investment income	3	1,810	-	1,810	1,746
Other income		-	-	-	23
Total		190,710	78,536	269,246	169,461
Expenditure on:					
Raising funds		31,434	-	31,434	34,047
Charitable activities		150,667	127,640	278,307	216,158
Total		182,101	127,640	309,741	250,205
Net income/(expenditure)		8,609	(49,104)	(40,495)	(80,744)
Reconciliation of Funds					
Total funds brought forward		12,552	84,847	97,399	178,143
Total funds carried forward		21,161	35,743	56,904	97,399

4. Balance Sheet

Institute for Food, Brain and Behaviour
Balance sheet
for the year ended 31 March 2025

Balance sheet

As at 31 March 2025

		Unrestricted fund	Restricted funds	31.3.2025 Total funds	31.3.2024 Total funds
	Note:	£	£	£	£
Current assets					
Debtors	8	850	-	850	-
Cash at bank		22,219	35,743	57,962	102,230
		23,069	35,743	58,812	102,230
Creditors					
Amounts falling due within one year	9	(1,908)	-	(1,908)	(4,831)
Net current assets		21,161	35,743	56,904	97,399
Total assets less current liabilities		21,161	35,743	56,904	97,399
Net assets		21,161	35,743	56,904	97,399
Funds	10				
Unrestricted funds				21,161	12,552
Restricted funds				35,743	84,847
Total funds				56,904	97,399

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
 (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
 (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.
 These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 September 2025 and were signed on its behalf by:



Hilary Gal
Treasurer

5.

Notes to the Financial Statements

1 Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Other trading activities

	31.3.25	31.3.24
	£	£
Partner income	1,900	16,295

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2025

3 Investment Income

	31.3.25	31.3.24
	£	£
Investments	1,810	1,746

4 Independent Examiners’ Remuneration

	31.3.25	31.3.24
	£	£
Fees payable to the charity’s independent examiners for the independent examination of the charity’s financial statements	1,440	1,440
	1,440	1,490

5 Trustees’ remuneration and benefits

There were no trustees’ remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees’ expenses

Trustee expenses of £259 (2024: £792) were paid for travel and Board expenses.

6 Staff costs

	31.3.25	31.3.24
	£	£
Wages and salaries	154,042	141,695
Employers NI	11,309	10,565
Employers pension	2,610	2,442
	167,961	154,702

The average monthly number of employees during the year is as follows:		
	31.3.25	31.3.24
	5	3

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:		
	31.3.25	31.3.24
£80,001 - £90,000	1	1
	1	1

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 122,281 (2024: £119,701).

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2025

7 Comparatives for the Statement of Financial Activities 2023/24

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
Income and endowments from			
Donations and legacies	39,500	111,267	150,767
Other trading activities	16,925	-	16,925
Investment income	1,746	-	1,746
Other income	23	-	23
Total	58,194	111,267	169,461
Expenditure on			
Raising funds	34,047	-	34,047
Charitable activities	118,976	97,182	216,158
Total	153,023	97,812	250,205
Net income/(expenditure)	(94,829)	14,085	(80,744)
Transfers between funds	102,184	(102,184)	-
Net movement in funds	7,355	(88,089)	(80,744)
Reconciliation of funds			
Total funds brought forward	5,197	172,946	178,143
Total funds carried forward	12,552	84,847	97,399

8 Debtors: amounts falling due within one year

	31.3.25 £	31.3.24 £
Trade debtor	850	-
	<u>850</u>	<u>-</u>

9 Creditors: amounts falling due within one year

	31.3.25 £	31.3.24 £
Trade creditors	(39)	-
Other creditors	507	486
Accruals	1,440	4,345
	<u>1,908</u>	<u>4,831</u>

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2025

10 Movement in funds

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted fund			
General fund	12,552	8,609	21,161
Restricted funds			
Monday Charitable Trust	41,667	(41,667)	-
Prison Education Programme	25,118	(20,510)	4,608
B&J Lloyd Family Charitable Trust	18,062	13,073	31,135
	84,847	(49,104)	35,743
Total funds	97,399	(40,495)	56,904

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund			
General fund	190,710	(182,101)	8,609
Restricted funds			
Monday Charitable Trust	-	(41,667)	(41,667)
Prison Education Programme	25,536	(46,046)	(20,510)
Queen Margaret University	3,000	(3,000)	-
B&J Lloyd Family Charitable Trust	50,000	(36,927)	13,073
	78,536	(127,640)	(49,104)
Total funds	269,246	(309,741)	(40,495)

Comparative for movement in funds

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted fund				
General fund	5,197	(94,829)	102,184	12,552
Restricted funds				
Monday Charitable Trust	41,667	-	-	41,667
Prison Education Programme	55,164	19,954	(50,000)	25,118
Cost-Benefit Analysis	76,115	(23,931)	(52,184)	-
B&J Lloyd Family Charitable Trust	-	18,062	-	18,062
	172,946	14,085	(102,184)	84,847
Total funds	178,143	(80,744)	-	97,399

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund			
General fund	58,194	(153,023)	(94,829)
Restricted funds			
Monday Charitable Trust	50,000	(50,000)	-
Prison Education Programme	34,267	(14,313)	19,954
Cost-Benefit Analysis	-	(23,931)	(23,931)
Queen Margaret University	2,000	(2,000)	-
B&J Lloyd Family Charitable Trust	25,000	(6,938)	18,062
	111,267	(97,182)	14,085
Total funds	169,461	(250,205)	(80,744)

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2025

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23	Net movemen t in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted fund				
General fund	5,197	(86,220)	102,184	21,161
Restricted funds				
Monday Charitable Trust	41,667	(41,667)	-	-
Prison Education Programme	55,164	(556)	(50,000)	4,608
Cost-Benefit Analysis	76,115	(23,931)	(52,184)	-
B&J Lloyd Family Charitable Trust	-	31,135	-	31,135
	<u>172,946</u>	<u>(35,019)</u>	<u>(102,184)</u>	<u>35,743</u>
Total funds	<u>178,143</u>	<u>(121,239)</u>	<u>-</u>	<u>56,904</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund			
General fund	248,904	(335,124)	(86,220)
Restricted funds			
Monday Charitable Trust	50,000	(91,667)	(41,667)
Prison Education Programme	59,803	(60,359)	(556)
Cost-Benefit Analysis	-	(23,931)	(23,931)
Queen Margaret University	5,000	(5,000)	-
B&J Lloyd Family Charitable Trust	<u>75,000</u>	<u>(43,865)</u>	<u>31,135</u>
	<u>189,803</u>	<u>(224,822)</u>	<u>(35,019)</u>
Total funds	<u>438,707</u>	<u>(559,946)</u>	<u>(121,239)</u>

11 Related party disclosures

There were no related party transactions for the year ended 31 March 2025.

6.

Detailed Statement of Financial Activities

Institute for Food, Brain and Behaviour

Notes to financial statements

for the year ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
The Monday Charitable Trust	10,000	50,000
B & J Lloyd Family Charitable Trust	70,000	35,000
The Denys Firth Family Trust	5,000	-
Inchcape Foundation	2,000	2,000
HM Prison & Probation Service	25,536	34,267
Queen Margaret University	3,000	2,000
Bruern Abbey School	-	1,000
Garfield Weston Foundation	-	25,000
Woodward Charitable Trust	-	1,500
The Waterloo Foundation	140,000	-
Luke Johnson	10,000	-
	<u>265,536</u>	<u>150,767</u>
Other trading activities		
Partner income	1,900	16,925
Investment income		
Investments	1,810	1,746
Other income		
Other income	-	23
Total incoming resources	<u>269,246</u>	<u>169,461</u>

EXPENDITURE

Raising donations and legacies

Raising funds	31,434	34,047
---------------	--------	--------

Charitable activities

Wages	154,042	141,695
Social security	11,309	10,565
Pensions	2,610	2,442
Insurance	1,867	2,071
Telephone	1,174	1,056
Postage and stationery	165	109
Advertising	-	200
Sundries	-	661
Activities undertaken directly	14,695	2,295
Legal fees	-	288
Digital education	54,977	14,952
Travelling and subsistence	3,007	5,663
Consultancy and professional fees	407	167
Memberships and subscriptions	320	465
Training costs	240	1,701
Cost benefit analysis	-	23,931
KTP Associate costs	31,960	5,810
Translation costs	-	587
	<u>276,773</u>	<u>214,658</u>

Support costs

Finance

Sundries	34	-
Bank charges	60	60
	<u>94</u>	<u>60</u>

Governance costs

Independent examiners' remuneration	1,440	1,440
-------------------------------------	-------	-------

Total resources expended	<u>309,741</u>	<u>250,205</u>
--------------------------	----------------	----------------

Net income/(expenditure)	<u>(40,495)</u>	<u>(80,744)</u>
---------------------------------	-----------------	-----------------



THE INSTITUTE FOR FOOD,
BRAIN AND BEHAVIOUR

Thank you.

Registered Charity No. 517817. Registered as a Company No. 01864134.

Registered address: c/o Gravita Oxford LLP, First Floor, Park Central, 40/41 Park End Street, Oxford, OX1 1JD

INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR

England & Wales - Charity number 517817

Accounts



THE INSTITUTE FOR FOOD,
BRAIN AND BEHAVIOUR

Annual Report & Financial Statements 31 March 2024

Company No: 1864134
Charity No: 517817

Contents

1. Report of the Trustees	Page 4
Message from our Chair	Page 6
Trustee's report	Page 6
2. Independent Examiner's report	Page 19
3. Statement of financial activities	Page 21
4. Balance Sheet	Page 23
5. Notes to the Financial Statements	Page 25
6. Detailed Statement of Financial Activities	Page 30

Report of the Trustees for the year ended 31 March 2024

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
Ms Suzanne Dymond-White (appointed 14/09/2023)
Mr Roger Drage
Ms Francesca Findlater
Mrs Hilary Gal
Mr Michael Milner (appointed 14/09/2023)
Dr Alice Parshall
Professor John Stein
Ms Kimberley Wilson

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

Stuart Rosling FCCA
Chartered Accountant & Business Advisors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

1. Trustees' report

Message from our Chair

Dear Friends and Supporters,

As we mark the 40th year of Think Through Nutrition, I am delighted to share the significant progress we've made in the past year. Our commitment to advancing the understanding and importance of nutrition in promoting mental and physical health remains central to our work, and this year has brought meaningful developments that reinforce this mission.

The evolution of our LANAH (Learn About Nutrition and Health) platform is particularly important to note. It has grown into a robust tool that empowers individuals and communities with the knowledge needed to make informed choices about their health. Through targeted enhancements and a focus on accessibility, LANAH is playing a crucial role in our efforts to reach those who benefit most from our programmes.

Our collaborations have also deepened, particularly within the justice, education, and

health sectors. These partnerships are instrumental in extending our reach and influence, allowing us to engage more effectively with the communities we serve and to contribute to shaping policy discussions around nutrition and health.

This year, we have also strengthened our organisational leadership. We have welcomed two new Trustees who bring a wealth of experience and insight to our Board. Additionally, a long-standing member of our Science Advisory Council has become its new Vice Chair, adding strength to its reach and governance. The collective expertise in these new roles will be important as we navigate the challenges and opportunities ahead.

Our achievements would not have been possible without the steadfast support of our donors and partners who continue to show their confidence in all we do. Your belief in our mission and your generosity have been essential as we build momentum, and on behalf of the Board wish to thank you for your

continued commitment. At the same time, the Board would like to acknowledge the diligence of our hardworking team; we are grateful for their unstinting dedication.

As we look to the coming year, we remain focused on expanding our impact and ensuring that the importance of nutrition is recognised and acted upon in both policy and practice. With your support, we are well-positioned to continue making a meaningful difference in the lives of those we serve.



Frances Jackson
Chair

Achievement and performance: championing nutrition and impacting lives

Executive summary

The 2023-24 period has been a year of transformation and growth for Think Through Nutrition (TTN). Building on the foundations laid in previous years, we have advanced our flagship LANAHA (Learn About Nutrition and Health) platform, forged strategic collaborations, and expanded our reach into new and diverse communities. These efforts have solidified our position as a leading advocate for the profound connection between nutrition, brain health, and behaviour, enabling us to address the nutritional and mental health needs of disadvantaged and hard-to-reach populations.

Our journey this year has been marked by the continued enhancement of LANAHA, strategic appointments that have bolstered our expertise, and the initiation of important partnerships across sectors such as justice, education, and perinatal services. As we look forward to the future, our focus remains on expanding our reach, deepening our impact, and ensuring the sustainability of our interventions through innovative approaches and strategic planning.

Championing nutrition and impacting lives

A foundation in science

In recent decades, the rise in mental and behavioural health issues has coincided with a decline in dietary quality, further revealing a significant link between nutrition and mental wellbeing. With one in four people in the UK likely to experience mental health challenges, and the associated economic, human, and health and care costs estimated at £300 billion annually¹, the need for innovative, sustainable solutions has never been more critical.

Think Through Nutrition (TTN) stands as the UK's leading voice connecting nutrition, brain health, and behaviour. Our work is underpinned by over four decades of evidence-based research, making our globally recognised team of experts leaders in this essential field. Our vision is clear: nourished minds herald brighter futures for all. We are on a mission to empower everyone, including and especially society's most vulnerable, with the knowledge and access to the right nutrition, leading to healthier minds and brighter futures.

Our strategy is built on three key pillars:

Advancing research

We are committed to pioneering studies that explore the intricate relationship between diet and mental health and its consequences, ensuring our interventions are grounded in solid scientific evidence.

Advocating for policy change

We strive to influence public policy, ensuring that the critical role of nutrition in mental health is recognised and acted upon at all levels of government.

Delivering accessible nutritional programmes

We design and implement nutritional education programmes that are accessible to all, particularly targeting those most in need, to promote better mental health outcomes.

¹ - <https://www.centreformentalhealth.org.uk/publications/the-economic-and-social-costs-of-mental-ill-health/>

Achievement and performance: championing nutrition and impacting lives

Effectively measuring impact

At TTN, we pride ourselves on having a strong and effective outcomes approach, which we continue to refine and enhance. This focus on measurement allows us to capture the efficacy of our work and demonstrate how food and nutrition can be powerful levers for change in various interventions.

Our approach to measuring impact is both comprehensive and tailored, setting us apart in the field. We evaluate outcomes at the individual, organisational, and system levels, ensuring that the effectiveness of our work is captured from multiple perspectives.

What makes our approach unique is our strong scientific foundation combined with a proactive, preventative approach to health, contrasting with the more common focus on crisis management. Through the innovative use of technology and data, particularly with our LANAHA platform, we ensure that our programmes are not only effective but also aligned with the specific needs of our partners.

LANAH's capability to track real-time data allows users to monitor their progress and see the impact of their nutritional choices as they happen. This feature provides valuable insights for both individuals and organisations, making our approach to impact measurement particularly robust.

By continuously refining our outcomes approach, we demonstrate our commitment to using food and nutrition as powerful tools for driving meaningful, measurable change across all levels.



Achievement and Performance: A look back on 2023-24

Overview

The past year has been one of remarkable progress for Think Through Nutrition (TTN). We have expanded our reach, established new partnerships, and laid the foundations for groundbreaking projects that will enable us to support new communities and individuals. Our work continues to enable individuals to make positive changes to their food habits, improve access to the right food and information, and optimise health and behaviour through nutrition. At the same time, we have been able to advise and construct programmes to help organisations with a duty of care to enhance their nutritional offerings.

LANAH development

Enhancing our innovation

Last year, we introduced LANAH (Learn About Nutrition and Health), our expansive digital platform and programme designed to educate users about the profound effects of nutrition on thoughts, feelings, performance and behaviours and facilitate robust impact measurement, enabling LANAH users, our collaborators and TTN to track progress and rigorously evaluate the efficacy of our

programmes. LANAH's adaptability and scalability have allowed TTN to broaden our outreach, enabling us to enter new environments and foster a wide range of partnerships.

This year, thanks to further funding and invaluable feedback from our early partners, we have focused on enhancing LANAH's capabilities and expanding its reach. Our live testing with partners such as the Ministry of Justice (MoJ) and the charity Pause provided critical insights that have been instrumental in refining the platform. Key enhancements include the integration of gamification elements — such as point-based systems and dynamic progress indicators — designed to increase user engagement and make the educational experience more interactive and impactful.

Customisation and hybrid delivery

To ensure LANAH's effectiveness across different settings, we have begun to adapt the platform to meet the specific needs of various groups, ensuring its relevance and effectiveness across a range of settings. Whether it's a healthcare professional guiding new mothers through the challenges of

postnatal nutrition or a teacher helping students understand the link between diet and concentration, LANAH can act as a versatile tool in promoting better health outcomes.

This has involved the design of a hybrid delivery model that combines digital resources with in-person education, maximising engagement and efficacy. This flexibility has allowed us to cater to diverse environments and levels of knowledge, ensuring that LANAH remains relevant and impactful.

As we look to the future, LANAH's scalability continues to demonstrate our capacity to broaden our outreach, fostering new partnerships and entering environments where nutritional education is most needed. This platform is not just a tool for education; it is a catalyst for change, empowering individuals, communities and organisations to take control of their health through better nutrition.

Achievement and Performance: A look back on 2023-24

Building strategic, impact-driven digital collaborations

Increasing our outreach

Launched in January 2024, our Knowledge Transfer Partnership (KTP) with Oxford Brookes University is fully on track and has already enriched our research capabilities and team capacity. The partnership involves project development, academic contributions, and the appointment of a dedicated Innovate UK supported KTP Associate as our Educational Projects Manager. All of this is aimed at driving forward our innovative work and helping us to reach new audiences.

Enabling better outcomes in prisons with the MoJ/HMPPS

Our collaboration with the Ministry of Justice (MoJ) and His Majesty's Prison and Probation Service (HMPPS) has been a cornerstone of our work this year, driving significant progress in delivering nutrition-focused digital education within the prison system.

This initiative currently spans four prisons: HMP Berwyn, HMP Wayland, HMP New Hall and HMP Styal, and will reach a combined total of 5,500 prisoners and prison staff. The programme is designed to improve food choices, habits, health and behaviour among participants.

A key milestone this year was our advocacy for LANAHA at the National Prison Catering Conference, where we highlighted its potential to revolutionise nutritional education within the prison system. This effort led to the successful integration of LANAHA with the MoJ's Launchpad system, paving the way for its wider deployment across the Criminal Justice System.

The establishment of a Steering Group, including senior MoJ officials, has been crucial in guiding the pilot's success and ensuring that the programme aligns with broader government objectives.

This collaboration underscores our commitment to leveraging nutrition education as a powerful tool for positive change within the prison system, helping to shape healthier futures for those involved.

Improving offender rehabilitation post-release with the Health & Justice Partnership – Probation Service

Expanding our reach within the justice sector, we have begun designing training sessions and educational materials for both staff and service users within the South Central Community Integration Team probation service. This initiative reflects our commitment to using nutrition education as a tool for positive change, highlighting our increasing impact within the probation service.

Supporting vulnerable women with Pause

Our ongoing collaboration with the charity Pause has continued, focused on adapting our LANAHA programme to provide more tailored support to women who have had their children taken into care. Through LANAHA, we can offer these women a pathway to better nutrition, helping them regain control of their health and wellbeing during challenging times.

Achievement and Performance: A look back on 2023-24

Fuelling 16–18-year-olds at the London Academy of Excellence

Our partnership with the London Academy of Excellence (LAE) has been particularly rewarding. We developed a flexible modular programme aimed at enhancing students' practical knowledge and skills in nutrition, food management and physical fitness. The programme was designed to prepare students for independence beyond school, in university life or other avenues of endeavour and beyond, offering the tools to make informed and healthy choices. Feedback from the learning sessions has been overwhelmingly positive, highlighting the programme's effectiveness in preparing students for independent living while maintaining healthy lifestyles.

Enhancing maternal and infant health with CMSPS

Our collaboration with Cheshire & Mersey Specialist Perinatal Service (CMSPS) has continued to flourish. The successful training sessions on nutrition for preconception, pregnancy, and postpartum periods have led to further collaboration and the development of new educational resources tailored to the specific needs of perinatal women. This partnership has not only empowered practitioners to provide better support but has also made a tangible difference in the lives of the women they serve.

Raising our voice to enhance our cause

Think Through Nutrition has continued to play an active role in advocating for better food, nutrition, and mental wellbeing policies. This year, we have strengthened our position as a key voice in these discussions, particularly through our contributions to important government initiatives.

We made significant contributions to the Ministry of Justice and HMPPS's Food and Nutrition Panel, where our insights have helped shape discussions on nutritional standards within the justice system.

In addition, we responded to the House of Lords Select Committee on Food, Diet, and Obesity in April 2024. Our submission included 12 policy recommendations that focused on addressing the links between diet, obesity, and public health in England. We highlighted the importance of prenatal and postnatal nutrition, the impact of ultra-processed foods, and the need for clear food labelling. We also emphasised the role of the food and drink industry in shaping public dietary trends and advocated for integrated, evidence-based approaches to combat obesity.

These efforts underline our commitment to ensuring that nutrition remains a priority in public policy, as we continue to work towards a healthier future for all.



CMSPS case study: Supporting maternal wellbeing by investing in nutrition education

The context

In a nation where a quarter of women experience mental health issues during and after pregnancy, supporting maternal and infant health has never been more pressing. At TTN, we have long recognised the critical role that nutrition plays in mental wellbeing and brain health, notably during the perinatal period. Our commitment to this cause led us to collaborate with the Cheshire & Mersey Specialist Perinatal Service (CMSPS) to develop a programme that supports new mums and mums-to-be in making healthier food choices.

The challenge

Consider Sara (name changed for privacy), a mother of several children, managing her household while dealing with diagnosed mental health issues. For women like Sara, the idea of eating healthily is often overshadowed by the immediate demands of daily life, compounded by the challenges of mental illness and financial stress. Healthy eating, if considered at all, is often associated with bland, unappealing meals and feels out of reach.

The TTN approach

Understanding these realities, TTN partnered with CMSPS, a vital local team providing mental health support to women experiencing moderate to severe mental health issues during the perinatal period. Together, we developed a unique approach that focused on equipping CMSPS practitioners with the knowledge and tools they needed to confidently discuss nutrition with their clients, set achievable goals, and provide ongoing support.

Training and resources

Our collaboration resulted in a comprehensive training package for CMSPS practitioners, emphasising the critical link between nutrition, brain health, and wellbeing. The training aimed to build the confidence of practitioners in discussing healthy eating with their clients, specifically in relation to mental health. We also developed printed resources, including handbooks for practitioners and informational booklets for perinatal women, offering practical tips, food plan examples, and bite-sized nutritional advice.

Impact and outcomes

The impact of this initiative has been profound. Practitioners like Rebecca, a Physical Health and Wellbeing Practitioner at CMSPS, reported significant improvements in their ability to support their clients. With the knowledge gained from the training, Rebecca became a nutrition advocate within her team, helping women like Sara to make meaningful changes in their diets. For Sara, these changes included keeping a food diary, prioritising breakfast, and cooking meals from scratch. Over time, Sara reported increased energy levels, improved mood, and significant weight loss.

A framework for the future

Building on the success of this collaboration, TTN plans to extend our work with CMSPS and other NHS Trusts across the UK. Future initiatives will include further training for practitioners, the development of a 12-week programme utilising LANA, and a large-scale longitudinal study focused on improving maternal and infant health outcomes through nutrition.

Achievement and Performance: A look back on 2023-24

Science and research initiatives

Our involvement in science and research has been a significant aspect of our work this year. Collaborations with the Prison Food Network and participation in advisory groups for systematic reviews align with our strategic focus on diet and supplement interventions, further enhancing our evidence.

Growing our capacity and expertise

Strategic appointments

We welcomed two new Trustees, Suzy Dymond-White and Mick Milner, who bring a wealth of experience and strategic insight to our board.

Dr Simon Dyall, a longstanding and esteemed member of our Science Advisory Council (SAC), was appointed as its new Vice-Chair, further strengthening our scientific leadership.

Operational appointments

The past year saw the appointment of Dr Bryan Tang, funded by Innovate UK, as a Knowledge Transfer Partnership (KTP) Associate. Dr Tang's expertise in behavioural change and project management has been pivotal in driving the gamification of LANAHA, enhancing its ability to engage and educate users effectively.

We also began recruiting for a Partnerships Manager, a role focused on diversifying our income streams and enhancing our sustainability. This role will be crucial in building stronger corporate relationships and taking LANAHA to broader audiences, ensuring that our programmes continue to thrive and grow.

Beyond these key appointments, we have engaged with a mix of wider professionals, including experienced freelancers to streamline fundraising efforts, part-time associates for nutritional research, and work experience students to support various organisational activities.

Student placements and awards

TTN continued its commitment to nurturing future talent by hosting work experience students and securing Santander-funded internships. This dedication to developing young professionals was recognised with the award of Queen Margaret University's Work Placement Partner of the Year. These placements not only provided valuable experience for the students but also brought fresh perspectives and energy to our projects.



Testimonial - Leonie Tuxhorn

My experience with Think Through Nutrition

My internship with Think Through Nutrition (TTN) was an incredibly positive and transformative experience. From the start, I felt welcomed by the TTN team. Despite working remotely, their warmth and inclusivity were clear. They took special care to integrate me into their daily operations and weekly meetings, even organising a collaborative workday in London. This made me feel like an essential part of the team and enhanced my overall experience.

One of the things I appreciated most about TTN was how they tailored my projects to align with my career goals. Instead of assigning me routine tasks, they provided meaningful projects that contributed to my professional growth. A notable example was my involvement in the ethics and data protection applications for a pilot research project. Initially challenging, this task became a significant learning opportunity, thanks to the support I received from the team.

The mentorship from TTN's CEO, Tahani Saridar, was another highlight. Her guidance during our regular one-on-one meetings helped me clarify my career direction and gain insights into running a charity. This personalised mentorship was more than I expected from an internship and had a lasting impact on my professional development.

Throughout my time at TTN, there was a strong emphasis on meeting my learning objectives. I received continuous feedback, which helped me refine my skills and make meaningful contributions to the projects I worked on. The experience also allowed me to develop new skills, such as designing interactive resources for a digital education platform, which prepared me for working with diverse populations in my future career.

My journey as an intern at Think Through Nutrition was more than just a phase in my professional development; it was a pivotal moment that inspired and shaped my career aspirations and professional ethos.



Looking forward to 2023-24: amplifying impact and legacy

As we celebrate our 40th year, our commitment to driving change through nutrition education and advocacy remains unwavering. Building on the strong foundation laid over the past year, we are poised to expand our reach, deepen our impact, and solidify our legacy as a leading voice in the field of nutrition, brain health and behaviour.

Scaling LANAH: expanding reach and functionality

Our flagship platform, LANAH, has demonstrated remarkable potential in transforming lives through nutrition education. In the coming year, we aim to scale LANAH further, enhancing its functionality and extending its reach to more individuals and communities. By refining the platform and integrating new features, we will ensure that LANAH continues to be a powerful tool for promoting better food behaviours and health outcomes, particularly among those most in need.

Strengthening collaborations and building new partnerships

Collaboration has always been at the heart of our work, and in 2024-25, we will deepen our existing partnerships while exploring new ones that align with our mission. The recruitment of a new Partnerships Manager will play a pivotal role in this effort, helping us build robust corporate partnerships and diversify our income streams. These collaborations will be crucial in sustaining our initiatives and expanding our influence across different sectors.

Pioneering impact through research and education

We are more determined than ever to amplify our impact. Our research and education efforts will continue to be a driving force in our work. We plan to publish new research, leverage data to strengthen our advocacy, and use our cost-benefit models to influence public health policies. Our goal is to transform the importance of nutrition from a concept into a tangible and effective reality that improves lives across the UK.

Quantifying our impact: unveiling the cost-benefit model

One of our key initiatives for the upcoming year is the unveiling of our cost-benefit model (CBM), made possible by a key individual major donor. This tool, developed with the support of two leading health economists from the University of Surrey and King's College London, will provide policymakers with critical data on the fiscal ramifications and benefits of nutritional interventions. Initially tested in our prisons pilot, the CBM will be a cornerstone of our data-driven approach, helping to shape informed decisions about the prioritisation of food and nutrition in public health strategies.

Looking forward to 2023-24: amplifying impact and legacy

Advocacy for change: Driving national policy

We will also broaden our advocacy reach, exploring new avenues to ensure that nutrition remains at the forefront of policy decisions. Our collaborative initiatives, both within and outside the government, will continue to champion the societal benefits of nutrition education, advocating for a healthier future for all.

Our commitment to advocacy remains as strong as ever. In 2024-25, we will continue to push for national policy changes that recognise the critical role of nutrition in mental and physical health. As part of this effort, we plan to build strong relationships with the new UK Government and key ministers, and deepen our engagement with government panels, ensuring that our voice is influential in shaping public strategies.

Our collaborative initiatives, both within and outside the government, will continue to champion the societal benefits of nutrition education, advocating for a healthier future for all.

Driving forward with purpose

As we celebrate our 40th birthday, we are not only reflecting on our legacy but are also more committed than ever to pioneering change. Our achievements this year would not have been possible without the dedication of our team, the guidance of our Trustees, and the unwavering support of our donors and partners. Together, we will continue to build a brighter, healthier future, ensuring that our next decade drives change even more effectively than the last.



Finance and governance

Where our money came from

Our supporters

This year, Think Through Nutrition has continued to benefit from the unwavering support of our donors, partners, and sponsors. Their generosity and belief in our mission have been fundamental in driving forward our work, allowing us to expand our reach and deepen our impact across various communities. Each contribution, whether large or small, has helped us make a real difference in the lives of those we serve.

Grants

We extend our heartfelt thanks to the Monday Charitable Trust, whose steadfast support over the past six years has been instrumental in enabling our work. Their contributions have empowered us to innovate, grow, and address the complex nutritional challenges faced by vulnerable populations.

Individual donations

We are particularly grateful to our individual major donors, whose continued commitment has significantly amplified our reach and effectiveness. Their contributions have been pivotal in supporting our core operations and in allowing us to respond quickly to emerging needs, ensuring that we remain at the forefront of nutritional education and advocacy.

Partnerships

Our work has also been bolstered by strategic partnerships that have provided both financial and in-kind support. We are especially grateful to the Ministry of Justice (MoJ) Science Office and the Climate Change and Sustainability Unit, whose contributions have enabled us to enhance LANA and explore innovative solutions like in-cell food waste measurement. These partnerships have not only provided critical resources but have also enriched our programmes with valuable insights and resources.

Pro bono corporate support

The expertise and guidance provided by our pro bono partners have been invaluable.

Huge thanks are owed to Bain & Company, who have offered workshops and mentorship that have helped us sharpen our strategic focus on identity, funding, and long-term goals. Their support has ensured that we are well-positioned to navigate the challenges of a rapidly changing landscape and to continue expanding our impact.

We are also deeply appreciative of both White & Case and Simmons & Simmons, whose pro bono legal services have reinforced our operational foundations. Their assistance has ensured that our operational frameworks remain robust and compliant, allowing us to focus on delivering impactful programmes.

Finance and governance

How we allocate funds

At TTN, we remain deeply committed to making the most of every contribution. Most of our funds are directed towards programme costs, ensuring that the resources we receive are put to work where they can have the greatest impact. We also recognise the importance of a solid operational base, which is why we allocate a portion of our funding to essential core costs. This investment in our infrastructure enables us to maintain the personnel, administrative support, and operational resilience necessary to sustain and grow our initiatives.

Investing in future growth

Our focus on future growth has led us to prioritise the development of income-generating programmes. This year, we have strategically invested in enhancing the LANAH programme, making it not only more robust but also more engaging for users. By doing so, we aim to transform lives through the power of nutrition, reaching new audiences and creating lasting change.

Our commitment to transparency

Transparency remains at the heart of everything we do. We are committed to maintaining full openness in our financial practices, ensuring that our stakeholders have complete confidence in how we manage our resources.

Reserves Policy

Our Trustees regularly monitor the Charity's cash reserves to ensure they are maintained at a level that supports the core activities of Think Through Nutrition (TTN) and facilitates the growth of both ongoing and future initiatives. When determining the appropriate cash reserve level, several factors are considered, including staff remuneration obligations for the duration of contractual notice periods, potential redundancy settlements, and three months of operational costs, which encompass potential contract termination fees for services. For 2024/25, the estimated minimum cash reserves to be held is £57,619.

Financial performance

As of 31 March 2024, our reserves amounted to £97,399, of which £84,847 were restricted and the remaining £12,552 were unrestricted. The Trustees consider the Charity to be a going concern and continue to monitor spending and cash flow regularly to ensure that all liabilities are met as and when they fall due (see note 8 in the accounts).

Going Concern

Despite a challenging funding landscape, TTN continues to be sought after for its expertise, service provision, and participation in sector-wide initiatives. Significant efforts have been dedicated to the evolution of our digital education programme, which is poised to supplement our unrestricted income stream, complementing our other consultancy offerings. In response to these challenges, TTN has demonstrated agility and innovation by developing income-generating programmes and exploring new funding avenues. This adaptability is key to ensuring our sustained impact and financial health.

Finance and governance

We continue to submit applications to Trusts and Foundations to support our future work and are actively engaging with corporate entities and individuals interested in innovative ways to support our activities.

Securing funds from Trusts and Foundations has become increasingly challenging, with the sector-wide average success rate now between 1 in 20 and 1 in 25 applications. In response, our future outreach strategies will be approached with heightened prudence and adaptability. We will continue to pursue known avenues while exploring new collaborations with corporate entities and individual supporters.

The Trustees remain confident in the initiatives currently underway and are committed to maintaining careful control of expenditure throughout 2024/25. Should it become necessary, further austerity measures will be implemented to curtail spending, ensuring the charity's continued operation until new funding avenues are secured. The Trustees are confident that the charity's cash controls are robust, enabling TTN to meet its obligations as they arise. Based on these considerations, the Board has deemed it appropriate to prepare these financial statements on a going concern basis.

Trustee appointments

At Think Through Nutrition, we are committed to continually strengthening our insights and broadening the experience and expertise reflected in the composition of our Board,

In appointing and managing our Board, we prioritise good governance and provide our Trustees with the necessary support to be as effective as possible in their roles. Our Board induction process adheres to industry-wide good practice.

Trustees are elected for a three-year term and may serve up to three consecutive terms. At the end of each three-year term, Trustees automatically retire at the end of the nearest Annual General Meeting. A retiring director may be eligible for reappointment.

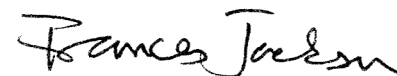
Risk management

The Charity maintains a risk register which is regularly updated and reviewed by the Board on an annual basis. The Trustees have identified and assessed the major risks to which the Charity is exposed and have implemented necessary measures to mitigate these risks.

Public benefit

The Trustees confirm their compliance with the duty under 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.



Frances Jackson
Chair
19 September 2024

2. Independent Examiner's report to Trustees

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

Independent examiner's report to the trustees of Institute For Food, Brain and Behaviour ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



Stuart Rosling FCCA
Ashdown Hurrey
Chartered Accountant & Business Advisors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

Date: 23 October 2024

3. Statement of financial activities

Institute for Food, Brain and Behaviour
Statement of Financial Activities
for the year ended 31 March 2024

Statement of Financial Activities for the year ended 31 March 2024

		Unrestricted fund	Restricted funds	31.03.2024 Total funds	31.03.2023 Total funds
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies		39,500	111,267	150,267	314,260
Other trading activities	2	16,925	-	16,925	-
Investment income	3	1,746	-	1,746	846
Other income		23	-	23	1,470
Total		58,194	111,267	169,461	316,576
Expenditure on:					
Raising funds		34,047	-	34,047	6,750
Charitable activities		118,976	97,182	216,158	192,779
Total		153,023	97,182	250,205	199,529
Net income/(expenditure)		(94,829)	14,085	(80,744)	117,047
Transfers between funds	9	102,184	(102,184)	-	-
Net movement in funds		7,355	(80,099)	(80,744)	117,047
Reconciliation of Funds					
Total funds brought forward		5,197	172,946	178,143	61,096
Total funds carried forward		12,552	84,847	97,399	178,143

4. Balance Sheet

Institute for Food, Brain and Behaviour
Balance sheet
for the year ended 31 March 2024

Balance sheet

As at 31 March 2024

		Unrestricted fund	Restricted funds	31.3.2024 Total funds	31.3.2023 Total funds
	Note:	£	£	£	£
Current assets					
Cash at bank		14,478	87,752	102,230	180,078
Creditors					
Amounts falling due within one year	8	(1,926)	(2,905)	(4,831)	(1,935)
Net current assets		12,552	84,847	97,399	178,143
Total assets less current liabilities		12,552	84,847	97,399	178,143
Net assets		12,552	84,847	97,399	178,143
Funds	9				
Unrestricted funds				12,552	5,197
Restricted funds				84,847	172,946
Total funds				97,399	178,143

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 September 2024 and were signed on its behalf by:



Frances Jackson
Chair

5.

Notes to the Financial Statements

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2024

1 Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Other trading activities

	31.3.24	31.3.23
	£	£
Partner income	16,925	-

3 Investment Income

	31.3.24	31.3.23
	£	£
Earned income	1,746	846

4 Independent Examiners' Remuneration

	31.3.24	31.3.22
	£	£
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	1,440	1,440
Prior year independent examiners fees	0	50
	1,440	1,490

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2024

5 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Trustee expenses of £792 (2023: £180) were paid for travel and Board expenses.

6 Staff costs

	31.3.24	31.3.23
	£	£
Wages and salaries	141,695	116,249
Employers NI	10,565	7,923
Employers pension	2,442	2,399
	<u>154,702</u>	<u>126,571</u>

The average monthly number of employees during the year is as follows:

31.3.24	31.3.23
3	3

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.24	31.3.23
£60,001 - £70,000	-	1
£80,001 - £90,000	1	-
	<u>1</u>	<u>1</u>

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 £119,701 (2022: £111,085).

7 Comparatives for the Statement of Financial Activities 2022/23

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
Income and endowments from			
Donations and legacies	38,999	275,261	314,260
Investment income	846	-	846
Other income	1,470	-	1,470
Total	<u>41,315</u>	<u>275,261</u>	<u>316,576</u>
Expenditure on			
Raising funds	6,750	-	6,750
Charitable activities	87,038	105,741	192,779
Total	<u>93,788</u>	<u>105,741</u>	<u>199,529</u>
Net income/(expenditure)	(52,473)	169,520	117,047
Transfers between funds	52,650	(52,650)	-
Net movement in funds	177	116,870	117,047
Reconciliation of funds			
Total funds brought forward	5,020	56,076	61,096
Total funds carried forward	<u>5,197</u>	<u>172,946</u>	<u>178,143</u>

8 Creditors: amounts falling due within one year

	31.3.24	31.3.23
	£	£
Trade creditors	-	26
Other creditors	486	469
Accruals	4,345	1,440
	<u>4,831</u>	<u>1,935</u>

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2024

9 Movement in funds

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted fund				
General fund	5,197	(94,829)	102,184	12,552
Restricted funds				
Monday Charitable Trust	41,667	-	-	41,667
Prison Education Programme	55,164	19,954	(50,000)	25,118
Cost-Benefit Analysis	76,115	(23,931)	(52,184)	-
B&J Lloyd Family Charitable Trust	-	18,062	-	18,062
	172,946	14,085	(102,184)	84,847
Total funds	178,143	(80,744)	-	97,399

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund			
General fund	58,194	(153,023)	(94,829)
Restricted funds			
Monday Charitable Trust	50,000	(50,000)	-
Prison Education Programme	34,267	(14,313)	19,954
Cost-Benefit Analysis	-	(23,931)	(23,931)
Queen Margaret University	2,000	(2,000)	-
B&J Lloyd Family Charitable Trust	25,000	(6,938)	18,062
	111,267	(97,182)	14,085
Total funds	169,461	(250,205)	(80,744)

Comparative for movement in funds

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted fund				
General fund	5,020	(52,473)	52,650	5,197
Restricted funds				
Monday Charitable Trust	41,667	-	-	41,667
Prison Education Programme	14,409	40,755	-	55,164
Cost-Benefit Analysis	-	128,765	(52,650)	76,115
	56,076	169,520	(52,650)	172,946
Total funds	61,096	117,047	-	178,143

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund			
General fund	41,315	(93,788)	(52,473)
Restricted funds			
Monday Charitable Trust	50,000	(50,000)	-
Prison Education Programme	96,496	(55,741)	40,755
Cost-Benefit Analysis	128,765	-	128,765
	275,261	(105,741)	169,520
Total funds	316,576	(199,529)	117,047

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2024

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted fund				
General fund	5,020	(147,302)	154,834	12,552
Restricted funds				
Monday Charitable Trust	41,667	-	-	41,667
Prison Education Programme	14,409	60,709	(50,000)	25,118
Cost-Benefit Analysis	-	104,834	(104,834)	-
B&J Lloyd Family Charitable Trust	-	18,062	-	18,062
	<u>56,076</u>	<u>183,605</u>	<u>(154,834)</u>	<u>84,847</u>
Total funds	<u>61,096</u>	<u>36,303</u>	<u>-</u>	<u>97,399</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund			
General fund	99,509	(246,811)	(147,302)
Restricted funds			
Monday Charitable Trust	100,000	(100,000)	-
Prison Education Programme	130,763	(70,054)	60,709
Cost-Benefit Analysis	128,765	(23,931)	104,834
Queen Margaret University	2,000	(2,000)	-
B&J Lloyd Family Charitable Trust	25,000	(6,938)	18,062
	<u>386,528</u>	<u>(202,923)</u>	<u>183,605</u>
Total funds	<u>486,037</u>	<u>(449,734)</u>	<u>36,303</u>

10 Related party disclosures

There were no related party transactions for the year ended 31 March 2023.

6.

Detailed Statement of Financial Activities

Institute for Food, Brain and Behaviour

Notes to financial statements

for the year ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
The Monday Charitable Trust	50,000	50,000
NPT Transatlantic	-	128,765
B & J Lloyd Family Charitable Trust	35,000	35,000
Inchcape Foundation	2,000	2,000
Public Health Wales	-	12,000
HM Prison & Probation Service	34,267	84,495
Chapman Trust	-	2,000
Queen Margaret University	2,000	-
Bruern Abbey School	1,000	-
Garfield Weston Foundation	25,000	-
Woodward Charitable Trust	1,500	-
	<u>150,767</u>	<u>314,260</u>
Other trading activities		
Partner income	16,925	-
Investment income		
Investments	1,746	846
Other income		
Other income	23	1,470
Total incoming resources	<u>169,461</u>	<u>316,576</u>

EXPENDITURE

Raising donations and legacies

Raising funds	31.3.24 £	31.3.23 £
	34,047	6,750

Charitable activities

Wages	141,695	116,249
Social security	10,565	7,923
Pensions	2,442	2,399
Insurance	2,071	1,698
Telephone	1,056	873
Postage and stationery	109	128
Advertising	200	-
Sundries	661	693
Activities undertaken directly	2,295	4,237
Legal fees	288	2,070
Digital education	14,952	51,478
Travelling and subsistence	5,663	2,068
Consultancy and professional fees	167	356
Memberships and subscriptions	465	565
Training costs	1,701	480
Cost benefit analysis	23,931	-
KTP Associate costs	5,810	-
Translation costs	587	-
	<u>214,658</u>	<u>191,217</u>

Support costs

Finance

Bank charges	60	72
--------------	----	----

Governance costs

Independent examiners' remuneration	1,440	1,490
-------------------------------------	-------	-------

Total resources expended	<u>250,205</u>	<u>199,529</u>
--------------------------	----------------	----------------

Net income/(expenditure)

	<u>(80,744)</u>	<u>117,047</u>
--	-----------------	----------------



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.

INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR

England & Wales - Charity number 517817

Accounts



THE INSTITUTE FOR FOOD,
BRAIN AND BEHAVIOUR

Annual Report & Financial Statements 31 March 2023

Company No: 1864134
Charity No: 517817

Contents

1. Report of the Trustees

Message from our Chair

Executive summary

Trustee's report



Page 4



Page 6



Page 7



Page 8

2. Independent Examiner's report



Page 17

3. Statement of financial activities



Page 19

4. Balance Sheet



Page 21

5. Notes to the Financial Statements



Page 23

6. Detailed Statement of Financial Activities



Page 28

Report of the Trustees for the year ended 31 March 2023

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
Professor John Stein
Ms Kimberley Wilson (appointed 1 November 2022)

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

S R Sampson BFP FCA FCIE DChA
Ashdown Hurrey Auditors Limited Statutory Auditors
20 Havelock Road Hastings
East Sussex
TN34 1BP

1. Trustees' report

Message from our Chair

As Think Through Nutrition charts another year of notable progress, I am delighted to share the significant strides we've taken in championing the transformative power of nutrition. Grounded in science, our focus remains steadfast: to illuminate and elevate the life-enhancing potential of adequate and balanced nutrition, especially for those most in need.

This year has been marked by exciting growth and innovative developments. A key highlight and cause for tremendous optimism is preparation for the launch of LANA (Learning About Nutrition and Health), our advanced digital education platform. This offers beneficiaries and the organisations that support them a deep insight into the relationship between nutrition and brain health and sets a new benchmark for digital learning in this space.

Another defining moment this year was welcoming Tahani Saridar as our CEO. Tahani's influence within the charity in her first three

years with us as Director of Development and Programmes has been vital to our rapid progress. In her new capacity, her leadership has meant a significant expansion and depth of our reach. We have also continued to add influential names to our Science Advisory Council.

We've forged meaningful partnerships this year that promise to extend our outreach. These collaborations are pivotal, enhancing our resources, refining our understanding of nutrition's vital role in mental health, and positioning us at the forefront of policy-shaping conversations.

Progress would not have been this successful without the unwavering support we have received. We are very grateful for the confidence and generosity of our donors, the time and effort committed by the Board of Trustees and Scientific Advisory Council, and for the tremendous dedication and diligence of staff.

As we look to the future, we are well poised for wider application of our nutritional education initiatives. With the collaboration with our partners, we're committed to embedding the importance of nutrition for brain health at the heart of policies and daily practices. Together, we are not only advocating the importance of the right nutrition; we are actively transforming it into a tangible reality.



Frances Jackson
Chair

Executive summary

In a world where escalating living costs and skyrocketing rates of poor mental health loom large, we harness nutrition as our lever for change. This year marks significant progress in broadening our horizons and establishing game-changing partnerships that have laid the foundation for transformative projects.

Key achievements

› Forging strong alliances:

Our groundbreaking collaboration with the Ministry of Justice boasts a potential outreach across the Criminal Justice System. Our combined efforts with organisations that include Edison Young People and Pause, along with our strong ties with governmental entities, signify our proactive approach.

› New leaders on board:

With individuals like Tahani Saridar as our new CEO and Professor Julia Rucklidge joining our Science Advisory Council, we're better equipped than ever.

Programme highlights

› Progress in prisons:

Our digital education initiative now stands to benefit thousands within the Criminal Justice sector.

› Making an impact:

Our distinctive approach to gauging our impact offers a unique measurement tool, promising comprehensive health and wellbeing data capture.

› Policy blueprint:

Our ongoing cost-benefit model development is set to guide public and third-sector practices, positioning food and essential nutrition at the forefront of policy considerations.

Policy and advocacy

Our voice has resonated in the chambers of policy and advocacy. We have made important contributions to the Ministry of Justice and HMPPS's Food and Nutrition Panel. Our submissions and proactive responses to white papers and calls for evidence underscore our commitment to influencing food and nutrition policies at the highest levels.

Challenges and opportunities

We are immensely grateful for the unwavering support of our supporters. Over the past year, we have been fortunate to retain our long-term funders as well as attract new donors. This reflects a strong belief in our mission and a collective effort to effect change.

While funding continues to be a challenge for all charities, with the continued support of our partners and the promise of new collaborations, the future looks bright.

Outlook for the future

The coming year is brimming with anticipation. Our emphasis will be on launching our digital education platform, expanding our partnerships, and further establishing ourselves as the definitive voice in food and nutrition advocacy.

Championing nutrition and impacting lives

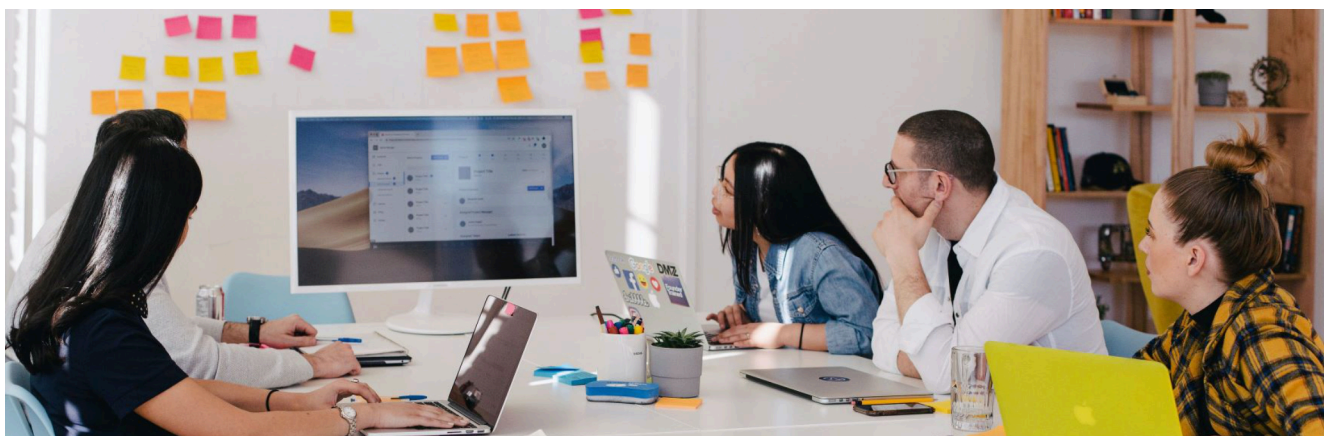
A foundation in science

In recent decades, poorer diets have coincided with a steady rise in mental and behavioural issues. There is considerable evidence that these are linked. With one in four of us likely to experience mental health challenges and an estimated £118 billion annual cost to the economy, the need for innovative, sustainable solutions is more urgent than ever.

Think Through Nutrition stands as the UK's leading voice linking nutrition, brain health, and behaviour. With a legacy spanning four decades of evidence-based research, our globally recognised team of experts is at the forefront of groundbreaking work in this field.

Our vision is clear: nourished minds herald brighter futures for all. We are on a mission to empower everyone, including society's most vulnerable, with the right nutrition. Our strategy is built on three key pillars:

- › Advancing research
- › Advocating for policy change
- › Delivering accessible nutritional programmes



Introducing LANAH: our next step in nutrition and health education

Our latest innovation, LANAH (Learn About Nutrition and Health), exemplifies TTN's commitment to instigating transformative change in the realm of nutrition and health through education. This expansive digital platform has two primary objectives:

- › Educating its users about the profound effects of nutrition on thoughts, feelings, and behaviours
- › Facilitating robust impact measurement, enabling LANAH users, our collaborators and TTN, to track progress and rigorously evaluate the efficacy of our programmes

Key features of LANAH:

- › A 12-week, progressive programme delivered weekly
- › Online modules offering an in-depth view of nutrition's influence on mental and physical well-being
- › Personalised health and well-being assessments enabling individual progress tracking
- › Adaptability to different settings and levels of knowledge

LANAH's scalability demonstrates our capacity to broaden our outreach, allowing us to enter new environments and foster a myriad of partnerships. Through this platform, we're poised to initiate a range of projects, tailored to serve our target beneficiaries.

Championing nutrition and changing lives

In memoriam: General Lord Ramsbotham



By Roger Harris

We are deeply saddened by the loss of our former President and dedicated Trustee, General Lord Ramsbotham.

David's association with our Board of Trustees began in 2002, and his unwavering advocacy of our mission was a guiding force. We were privileged to have his steadfast support throughout his extensive tenure. We remain forever grateful for his monumental impact.

From prison to purpose:



Heather's testament to the power of nutrition

We reported last year on our in-person nutrition education pilot at HMP Eastwood Park. This successful pilot propelled us to develop our LANA education and impact measurement platform, enhancing our delivery capability with a digital format. The digital shift has not only broadened our reach, but also enhanced our ability to tailor content for specific audiences.

We are proud of our early work and have seen the effect on our beneficiaries, like Heather. Her story powerfully illustrates the potential for nutritional learning.

Heather recounts:

"My life took a sharp turn when, after escaping a violent and abusive marriage and a series of unfortunate events, I found myself within the confines of Eastwood Park women's prison."

The unhealthy prison diet was a dead-end to my passion for fitness and nutrition but Think Through Nutrition changed everything.

With their nutritional programme, I got to eat well and feel good again. I saw the women around me change their food habits, become more confident and take part in more things around them. Over time, even small shifts had big impacts. This success, now expanding into other prisons, is a testament to the transformative power of nutrition.

Today, I'm using my experience of this programme to pursue a career in health and fitness, fuelled by the purpose of making a difference.

Think Through Nutrition is creating brighter futures in unlikely places, and I'm proud to be part of that story."

A look back on 2022-23

Overview

As communities are buffeted by the twin challenges of spiralling costs of living and rocketing rates of poor mental health, we are harnessing the power of nutrition to build community resilience and improve lives.

This year we have made great progress in growing our reach and establishing new partnerships and relationships that will enable us to support new communities. We have been able to put in place the foundations of ground-breaking projects and continue to help people facing nutritional poverty.

Beneficiaries from



Outcomes

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

Building impact-driven digital projects

Enabling better outcomes in prisons

We are collaborating with the Ministry of Justice and His Majesty's Prison and Probation Service (HMPPS) to provide a nutrition-focused digital educational programme. This initiative now spans four prisons: HMP Berwyn, HMP Wayland, HMP New Hall, and HMP Askham Grange, reaching a combined total of 5,500 prisoners and prison staff. Our objective is to improve food choices, habits, health, and behaviour for participants. Additionally, thanks to funding from Public Health Wales, we are offering the programme in both Welsh and English.

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 Department for Environment, Food and Rural Affairs (Defra), who have each sent a representative to join our project team.

The potential longer-term reach of this programme if adopted by the estimated 454,000 people engaged across the Criminal Justice sector is significant.

Helping young people in care

We are working with [Edison Young People](#) to support children and staff in their care homes and schools. As part of this initiative, we have begun work on a nutrition education and supplementation programme focused on improving food knowledge, food habits, health, and behaviour.

Supporting vulnerable women

We have collaborated with [Pause](#) over the past 12 months and are continuing to work with the charity to offer LANAH for the women they support who have had their children taken into care.

A look back on 2022-23

Assisting at-risk individuals on lower incomes

Our partnership with Baron's Court Project (BCP), a West London charity that supports people on limited incomes who are vulnerable to mental ill health and homelessness, aims to fortify these communities, offering tools for healthier living. Together with BCP, we're curating nutritionally balanced meal plans bespoke to their beneficiaries.

Effectively measuring impact

We are distinctive 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.

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.

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 the assessment of health and wellbeing data at scale. This will enable the people we support to monitor and gain insights into their learning, health, and development.

With thanks to a generous individual donor, we are also developing a cost-benefit model (CBM) and undertaking an analysis of the savings that would accrue from providing people, initially within the prison population, with access to nutrition education, healthier food options and, if or where appropriate, supplements. This work will provide a toolkit and data that will help public and third sector professionals, as well as policymakers, to make better decisions about their prioritisation of food and nutrition. We are delighted to be helped by two outstanding health economists from the University of Surrey and King's College London respectively.

Forging strategic collaborations

Collaboration is at the heart of our efforts at Think Through Nutrition. By joining hands with like-minded entities, we amplify our reach and our impact. Our partner organisations understand the transformative power of nutrition and are committed to fostering a world where access to the right diet is universal. An outline of some of our active partnerships are below.

Knowledge Transfer Partnership with Oxford Brookes University

We are developing an ambitious collaboration with Oxford Brookes University via the Knowledge Transfer Partnership (KTP) programme. The partnership, set to enrich our research capabilities and team capacity, encompasses project development, academic contributions, and appointment of a Research Associate.



Looking forward to 2023-24

Cheshire & Mersey Specialist Perinatal Service (CMSPS)

Collaborating with CMSPS, part of the Cheshire and Wirral Partnership NHS Foundation Trust, we're deepening understanding of the link between nutrition and mental health. Following a February 2023 focus group, we held specialised training for CMSPS staff in April and plan a further in-depth session for October. Our training, tailored to CMSPS's requirements, enhances practitioners' understanding and proficiency.

V&Me

In a pilot that benefits both partners, Think Through Nutrition is collaborating with V&Me, an emerging baby and toddler food delivery start-up. Together, we are aiming to ensure that their recipes adhere to the highest nutritional standards, promoting positive brain health and development for children aged 7-12 months and 1-5 years old. We are:

- › Guiding V&Me recipe formulation grounded in paediatric nutrition research
- › Devising meals to bolster children's cognitive growth

Leveraging our expertise and increasing our outreach

Round table discussion

Our July 2022 roundtable at Magdalen College, Oxford, was a significant convergence of minds. The discussions, centred on nutrition's role in young adult health, stress resilience, and neonatal brain development, are actively shaping our current and future projects.



Magdalen College Roundtable attendees

FarmED learning event

In March 2023, our collaboration with FarmED delved deep into the interconnectedness of farming, food quality, and mental health. Key insights from HMP Eastwood Park served as a case study, highlighting potential pathways for transformative changes in prison nutrition practices.

Speaker network

As recognition of the vital link between nutrition and brain health continues to grow, we are frequently invited to deliver keynote speeches, lectures, and training. Our Science Advisory Council (SAC) plays an invaluable role in augmenting our knowledge base. With active contributions from SAC members, we are collaboratively expanding our speaker network to enhance our presence at thought leadership events and offer specialised training. Together, we are pushing the boundaries of knowledge dissemination.

Food waste expert panel

In shaping our outcomes for an upcoming HMPPS project, we've instituted an expert food waste panel. This assembly includes members from HMPPS Catering, MoJ sustainability and science units, food waste charities, the consumer goods sector, and academia. The panel's mission is to set benchmarks in food waste measurement, craft an outcomes framework, and devise self-reporting mechanisms using our LANAH platform.

Looking forward to 2023-24

Raising our voice to enhance our cause

We have always prided ourselves on being a proactive voice in government discussions related to food, nutrition, and mental wellbeing. Our efforts over the past year have strengthened our position as advocates for a brighter, healthier future:

- › We have made important contributions to the Ministry of Justice and HMPPS's newly established **Food and Nutrition Panel**.
- › Responded to two calls for evidence from the Justice Committee on the topics of **Mental Health** and **Women in Prison**. We highlighted gaps in provision where relatively simple, sustainable change can be easily made.

Attracting and developing our people

Tahani Saridar took up the post of CEO after spending 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.

We welcomed **Professor Julia Rucklidge** to our Science Advisory Council. Julia is Professor of Clinical Psychology at University of Canterbury (Christchurch, New Zealand). Her research interests are centred on the role of nutrition in the expression and treatment of mental illness, from ADHD to depression to stress following natural disasters.

Our Scientific Research Manager, **Melanie Wilkinson RNutr**, has achieved Registered Nutritionist status. This recognition, coupled with her consistent efforts, continues to ensure the quality of our projects.

We have also onboarded a mix of wider professionals, including experienced freelancers to streamline fundraising efforts, part-time associates for nutritional research, and work experience students to support various organisational activities.



Tahani Saridar, CEO



Prof Julia Rucklidge, SAC



Melanie Wilkinson, RNutr

Looking forward to 2023-24: amplifying impact and legacy

Where our money came from

Our supporters

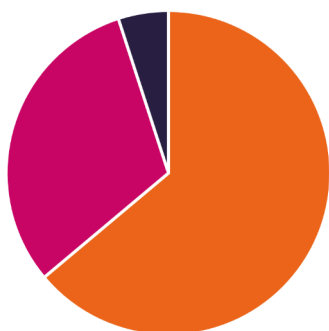
We're incredibly grateful for the support and generosity we've received from our donors, partners, and sponsors. Their support underlines the confidence they have in Think Through Nutrition and our mission.

Grants

Our sincere thanks go in particular to the Monday Charitable Trust for their support over the last six years. The Trust's generosity has played a pivotal role in enabling our initiatives.

Individual donations

Special appreciation to our individual major donors for their contributions, which continue to play an integral role in advancing our work and in amplifying its impact.



■ Grant ■ Restricted Grant ■ Donations

Partnerships

We're grateful for the opportunities provided by our registration on the Ministry of Justice Prison Education DPS Sourcing Portal. Notably, we've secured £75k for our technology platform development. These ventures have fostered invaluable relationships with the MoJ Science Office and the Climate Change and Sustainability Unit, aiding in refining our research approach and increasing access to vital cost data, as well as unlocking an additional £12k of funding for our prisons for a related food waste project. Moreover, our collaboration with Public Health Wales has earned us £12k to expand our HMPPS pilot, enhancing our engagement reach and furthering our mission.

Pro bono corporate support

We are thankful to Cathod Du for helping to revitalise our communications, in particular our social media presence, allowing us to effectively raise awareness of the importance of the right nutrition.

We are indebted to Inessa for their signposting and support in helping us to develop an enhanced digital platform. We are particularly appreciative of Inessa's leadership team for their continued efforts to raise awareness of our cause.

How we allocate funds

Our emphasis, like many charities, is predominantly on direct programme costs; we remain committed to ensuring every penny is used wisely. Recognising the importance of a solid foundation for sustainable impact, we also allocate a portion of our funding to cover essential core costs. This allocation ensures we can maintain our personnel, administrative support, and other vital functions, all while maximising the reach and effectiveness of our initiatives.

Investing in future growth

Our strategy also focused on developing income-generating programmes. To achieve this, we have prioritised funds to build and refine LANAH, ensuring that we have a robust platform that can genuinely transform lives through the power of nutrition.

Our commitment to transparency

Guided by a culture of openness, we maintain full transparency in our financial statements, funding sources, expenditure, activities, and personnel, to give our stakeholders full confidence in our endeavours.

Looking forward to 2023-24: amplifying impact and legacy

Pioneering impact through research and education

As we approach a milestone, our 40th year of innovation in 2024, we are not only celebrating our past but are more determined than ever to amplify our impact. We aim to touch even more lives through our research, education, and advocacy.

Our goals for 2023-24, which build on the momentum of recent years, include:

- › **Scaling accessibility and empowerment:** Utilising LANAHA to extend access to nutritional education, thus enabling individuals everywhere to take charge of their health.
- › **Optimising impact assessment:** Leveraging our expertise in impact measurement to refine outcomes, design systematic cost-benefit analyses, and illustrate the immense value of investing in nutrition education.
- › **Driving advocacy through data:** Publishing and leveraging research data to fortify our advocacy efforts, aiming to elevate UK food standards across diverse environments.

Fundraising initiatives for lasting change

Our **Nourishing Brighter Futures** campaign aims to reshape the lives of over 100,000 individuals through pivotal nutrition programmes over the next five years.

Through this campaign, we're setting the foundation for TTN's evolution, fostering growth through renewed partnerships and investments. We aim for the tangible benefits of our interventions to create a ripple effect of positive change.

Our campaign encompasses five transformative projects:

- › **Beyond Bars:** Partnering with the Ministry of Justice and HMPPS to reset dietary habits, furthering improvements in mental health, and ultimately aiming to reduce reoffending rates
- › **Fuelling Young Minds:** Allying with children's care provider Edison Young People to instil resilience and enrich the futures of vulnerable youth
- › **Empower Her:** Joining forces with the charity Pause to inspire healthier choices and relationships for women navigating the challenges of child custodial issues

› **Community Nourishment:** Collaborating with a surplus food redistribution charity to arm food-insecure communities with the resources for improved health

› **Nurturing Futures:** Working alongside a special perinatal service to champion the health of antenatal and perinatal women, promising brighter horizons for both mothers and their children

Quantifying our impact

We look forward to unveiling our Cost-Benefit Model, a tool poised to enlighten policymakers about the fiscal ramifications and benefits of nutritional interventions, cementing our commitment to data-driven decision-making.

Advocacy for change

As we forge ahead, our commitment to advocating for national policy changes concerning food, nutrition, and mental wellbeing remains as strong as ever. Building on our past achievements and collaborations:

› **Deepened government engagement:** We will continue our active participation in crucial government panels, pushing for the integration of nutrition-focused initiatives in public strategies.

Looking forward to 2023-24: amplifying impact and legacy

› **Strengthening our policy consultation responses:**

As various consultations evolve, we will ensure that our voice and expertise remain influential, emphasising the role of nutrition in holistic well-being and rehabilitation.

› **Broadening our advocacy reach:** Beyond our current engagements, we plan to explore new avenues of influence, ensuring that the importance of nutrition in mental and physical health remains at the forefront of policy decisions.

› **Collaborative initiatives:** We're set to further our partnerships, both within and outside the government, to champion the cause of nutrition education and its broader societal benefits.

We're eager and ready to navigate the challenges ahead, bolstered by our past successes and driven by our mission to make nutrition a cornerstone of health and well-being.

Reserves Policy

Our Board of Trustees regularly monitor the Charity's cash reserves to ensure that they are

at a sufficient level to uphold our core activities and foster the growth of both ongoing and future initiatives. In determining the necessary cash reserve level, factors considered include staff remuneration obligations for the duration of contractual notice periods, potential redundancy settlements, and three months of operational costs, inclusive of potential contract termination fees for services. For 2023/24, the estimate of minimum cash reserves to be held is £39,340.

Financial performance

As of 31 March 2023, our reserves amounted to £178,143, of which £172,946 were restricted and the remaining £5,197 were unrestricted. The Board of Trustees consider the charity a going concern. The Board is monitoring the charity's spending and cash flow regularly to ensure that its liabilities are met as and when they fall due.

Risk management

The Charity maintains a risk register which is regularly updated and reported to the Board on an annual basis. The Board has 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 Board confirms 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.

For and on behalf of the Board of Trustees.



Frances Jackson
Chair
14 September 2023

Looking forward to 2023-24: amplifying impact and legacy

Going Concern

Despite the difficult funding landscape, we continue to be frequently sought after for expertise, service provision, and participation in sector-wide initiatives. Significant efforts have been channelled into the evolution of our digital education programme, a venture poised to supplement our unrestricted income stream, complementing our other consultancy offerings. 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.

Securing funds from Trusts and Foundations has become more challenging in recent times, evident from the sector-wide average success rate of just 1 in 15 applications. Recognising this, our future outreach strategies will be tailored with prudence and adaptability. We continue to pursue known avenues and look to exploring new collaborations with corporate entities and individual supporters.

The Board is confident in the initiatives already embarked upon and maintenance of careful control of expenditure in 2023/24. If deemed essential, further austerity measures will be implemented to curtail expenditure, ensuring our consistent operation until fresh funding avenues are tapped. The Board is confident that cash controls are such that the charity will be able to meet its obligations as and when they fall due. Based on these considerations, the Board deems it fitting to prepare these financial statements on a going concern basis.

Trustee appointments

At Think Through Nutrition, we actively seek to strengthen our insights and broaden our experience and expertise, characteristics reflected in the composition of our Board. In the coming year we are seeking to enhance and sharpen our perspectives by recruiting individuals with lived experience of the groups with whom we engage.

In appointing and managing our Board of Trustees, we focus on good governance and providing our Trustees with the support they need to be as effective in their role as possible; our Board induction process reflects industry-wide good practice.

Trustees are elected for a three-year term and may serve up to three consecutive terms. At the end of each three-year term, Trustees will automatically retire at the end of the nearest Annual General Meeting. A retiring director may be eligible for reappointment.

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

2. Independent Examiner's report to Trustees

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

Independent examiner's report to the trustees of Institute For Food, Brain and Behaviour ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



S R Sampson BFP FCA FCIE DChA

Ashdown Hurrey Auditors Limited
Statutory Auditors
20 Havelock Road Hastings
East Sussex TN34 1BP

Date: 17 October 2023

3. Statement of financial activities

Institute for Food, Brain and Behaviour
Statement of Financial Activities
for the year ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2023

		Unrestricted fund	Restricted funds	31.03.2023 Total funds	31.03.2022 Total funds
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies		38,999	275,261	314,260	173,794
Investment income	2	846	-	846	13
Other income		1,470	-	1,470	-
Total		41,315	275,261	316,576	173,807
Expenditure on:					
Raising funds		6,750	-	6,750	4,050
Charitable activities		87,038	105,741	192,779	176,646
Total		93,788	105,741	199,529	180,696
Net income/(expenditure)		(52,473)	169,520	117,047	(6,889)
Transfers between funds	8	52,650	(52,650)	-	-
Net movement in funds		177	116,870	117,047	(6,889)
Reconciliation of Funds					
Total funds brought forward		5,020	56,076	61,096	67,985
Total funds carried forward		5,197	172,946	178,143	61,096

4. Balance Sheet

Institute for Food, Brain and Behaviour
Balance sheet
for the year ended 31 March 2023

Balance sheet

As at 31 March 2023

	Unrestricted fund	Restricted funds	31.3.2023 Total funds	31.3.2022 Total funds
Note:	£	£	£	£
Current assets				
Cash at bank	7,132	172,946	180,078	62,546
Creditors				
Amounts falling due within one year 7	(1,935)	-	(1,935)	(1,450)
Net current assets	5,197	172,946	178,143	61,096
Total assets less current liabilities	5,197	172,946	178,143	61,096
Net assets	5,197	172,946	178,143	61,096
Funds				
Unrestricted funds			5,197	5,020
Restricted funds			172,946	56,076
Total funds			178,143	61,096

8

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 September 2023 and were signed on its behalf by:



Frances Jackson
Chair

5.

Notes to the Financial Statements

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2023

1 Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Investment Income

	31.3.23 £	31.3.22 £
Earned income	846	13

3 Independent Examiners' Remuneration

	31.3.23 £	31.3.22 £
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	1,440	14,50
Prior year independent examiners fees	50	-
	<u>1,490</u>	<u>1,450</u>

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2023

4 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

Trustee expenses of £180 (2022: £0) were paid for travel and Board expenses.

5 Staff costs

	31.3.23	31.3.22
	£	£
Wages and salaries	116,249	109,113
Employers NI	7,923	11,227
Employers pension	2,399	2,192
	<u>126,571</u>	<u>122,532</u>

The average monthly number of employees during the year is as follows:

	31.3.23	31.3.22
Staff	3	3

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.23	31.3.22
£60,001 - £70,000	1	1

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 £111,085 (2022: £108,605).

6 Comparatives for the Statement of Financial Activities

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
Income and endowments from			
Donations and legacies	50,202	123,592	173,794
Investment income	13	-	13
Expenditure on			
Raising funds	4,050	-	4,050
Charitable activities	78,415	98,231	176,646
Total	<u>82,465</u>	<u>98,231</u>	<u>180,696</u>
Net income/(expenditure)	(32,250)	25,361	(6,889)
Transfers between funds	10,952	(10,952)	-
Net movement in funds	<u>(21,298)</u>	<u>14,409</u>	<u>(6,889)</u>
Reconciliation of funds			
Total funds brought forward	26,318	41,667	67,985
Total funds carried forward	<u>5,020</u>	<u>56,076</u>	<u>61,096</u>

7 Creditors: amounts falling due within one year

	31.3.23	31.3.22
	£	£
Trade creditors	26	-
Other creditors	469	-
Accruals	1,440	1,450
	<u>1,935</u>	<u>1,450</u>

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2023

8 Movement in funds

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted fund				
General fund	5,020	(52,473)	52,650	5,197
Restricted funds				
Monday Charitable Trust	41,667	-	-	41,667
Prison Education Programme	14,409	40,755	-	55,164
Cost-Benefit Analysis	-	128,765	(52,650)	76,115
	56,076	169,520	(52,650)	172,946
Total funds	61,096	117,047	-	178,143

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund			
General fund	41,315	(93,788)	(52,473)
Restricted funds			
Monday Charitable Trust	50,000	(50,000)	-
Prison Education Programme	96,496	(55,741)	40,755
Cost-Benefit Analysis	128,765	-	128,765
	275,261	(105,741)	169,520
Total funds	316,576	(199,529)	117,047

Comparative for movement in funds

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted fund				
General fund	26,318	(32,250)	10,952	5,020
Restricted funds				
Monday Charitable Trust	41,667	-	-	41,667
Prison Education Programme	-	25,361	(10,952)	14,409
	41,667	25,361	(10,952)	56,076
Total funds	67,985	(6,889)	-	61,096

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund			
General fund	50,215	(82,465)	(32,250)
Restricted funds			
Monday Charitable Trust	50,000	(50,000)	-
Prison Education Programme	73,952	(48,231)	25,361
	123,592	(98,231)	25,361
Total funds	173,807	(180,696)	(6,889)

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2023

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted fund				
General fund	26,318	(84,723)	63,602	5,197
Restricted funds				
Monday Charitable Trust	41,667	-	-	41,667
Prison Education Programme	-	66,116	(10,952)	55,164
Cost-Benefit Analysis	-	128,765	(52,650)	76,115
	41,667	194,881	(63,602)	172,946
Total funds	67,985	110,158	-	178,143

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund			
General fund	91,530	(176,253)	(84,723)
Restricted funds			
Monday Charitable Trust	100,000	(100,000)	-
Prison Education Programme	170,088	(103,972)	66,116
Cost-Benefit Analysis	128,765	-	128,765
	398,853	(203,972)	194,881
Total funds	490,383	(380,225)	110,158

9 Related party disclosures

There were no related party transactions for the year ended 31 March 2023.

6.

Detailed Statement of Financial Activities

Institute for Food, Brain and Behaviour
Notes to financial statements
for the year ended 31 March 2023

	31.3.23	31.3.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
The Waterloo Foundation	-	50,000
The Monday Charitable Trust	50,000	50,000
NPT Transatlantic	128,765	18,592
GS Gives	-	14,709
The Allen Lane Foundation	-	11,000
B & J Lloyd Family Charitable Trust	35,000	10,000
The Sants Charitable Trust	-	5,000
The Denys Firth Family Trust	-	5,000
The C & SJ Smith Family Charitable Fund	-	5,000
Inessa	-	4,896
Inchcape Foundation	2,000	2,000
Ecclesiastical Insurance	-	1,000
The Forman Hardy Charitable Trust	-	500
Sydney Black Charitable Trust	-	500
The Whelfield Trust	-	500
Anonymous and other general donations	-	97
Public Health Wales	12,000	-
HM Prison & Probation Service	84,495	-
Chapman Trust	2,000	-
	<u>314,260</u>	<u>173,794</u>
Investment income		
Investments	<u>846</u>	<u>13</u>
Other income		
Other income	<u>1,470</u>	<u>-</u>
Total incoming resources	<u>316,576</u>	<u>173,807</u>

	31.3.23	31.3.22
	£	£
EXPENDITURE		
Raising donations and legacies		
Raising funds	6,750	4,050
Charitable activities		
Wages	116,249	109,113
Social security	7,923	11,227
Pensions	2,399	2,192
Insurance	1,698	1,212
Telephone	873	455
Postage and stationery	128	275
Sundries	693	-
Activities undertaken directly	4,237	15,781
Legal fees	2,070	-
Digital education	51,478	3,000
Travelling and subsistence	2,068	321
Consultancy and professional fees	356	402
Memberships and subscription	565	761
Training costs	480	15
	<u>191,217</u>	<u>144,754</u>
Support costs		
Management		
Support Costs	-	30,346
Finance		
Bank charges	72	96
Governance costs		
Independent examiners' remuneration	1,490	1,450
Total resources expended	<u>199,529</u>	<u>180,696</u>
Net income/(expenditure)	<u>117,047</u>	<u>(6,889)</u>



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.

INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR

England & Wales - Charity number 517817

Accounts



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		Page 4
Declaration		Page 5
Message from our Chair		Page 6
Who we are		Page 7
Trustee's report		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

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.

2. Message from our Chair

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

4. Trustees' report

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

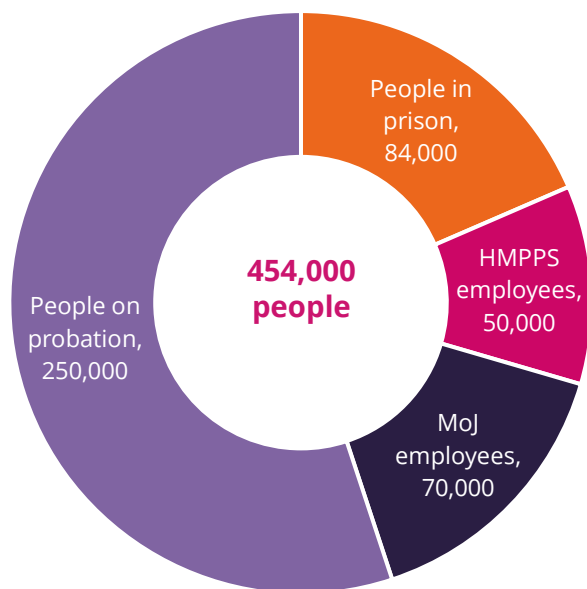
4. Trustees' report

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.

4. Trustees' report

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.

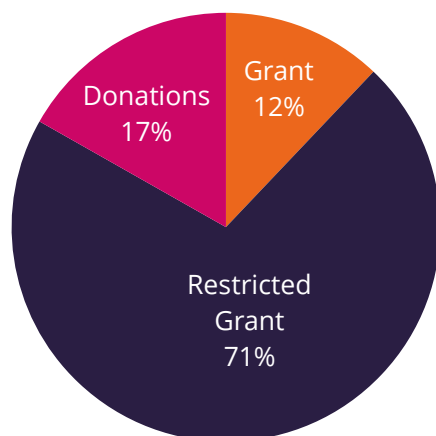
Trustees are confident that measures already taken and the maintenance of careful control of expenditure in 2022/23 with, if necessary, further measures to cut costs, will allow Think Through Nutrition to continue its operations until new funding is secured. The Trustees are confident that cash controls 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.

4. Trustees' report

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

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.

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		70,701	50,000	120,701
Expenditure on:				
Raising funds	5	4,656	-	4,656
Charitable activities	6	72,285	58,918	131,203
Total expenditure		76,941	58,918	135,859
Net (expenditure)/income for the year / Net movement in funds		(6,240)	(8,918)	(15,158)
Fund balances at 1 April 2020		32,558	50,585	83,413
Fund balances at 31 March 2021		26,318	41,667	67,985

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

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

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Raising funds	4,050	4,656

6 Charitable activities

	Charitable activity	Charitable activity
	2022	2021
	£	£
Activities undertaken directly	144,850	101,026
Support costs	31,796	30,177
	<u>176,646</u>	<u>131,203</u>
Analysis by fund		
Unrestricted funds	78,415	72,285
Restricted funds	98,231	58,918
	<u>176,646</u>	<u>131,203</u>

7 Staff costs

	2022	2021
	£	£
Salaries	109,113	103,597
Employers NI	11,227	11,024
Employers pension	2,192	2,184
	<u>122,532</u>	<u>116,805</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

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

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 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 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.

INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR

England & Wales - Charity number 517817

Accounts



THE INSTITUTE FOR FOOD,
BRAIN AND BEHAVIOUR

Annual Report & Financial Statements 31 March 2021

Company No: 1864134
Charity No: 517817

Contents

1. Report of the Trustees		4
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
2. Independent Examiner's Report		14
3. Statement of Financial Activities		16
4. Balance Sheet		19
5. Notes to the Financial Statements		21

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

Independent Examiner

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

1. Trustees' Report

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.

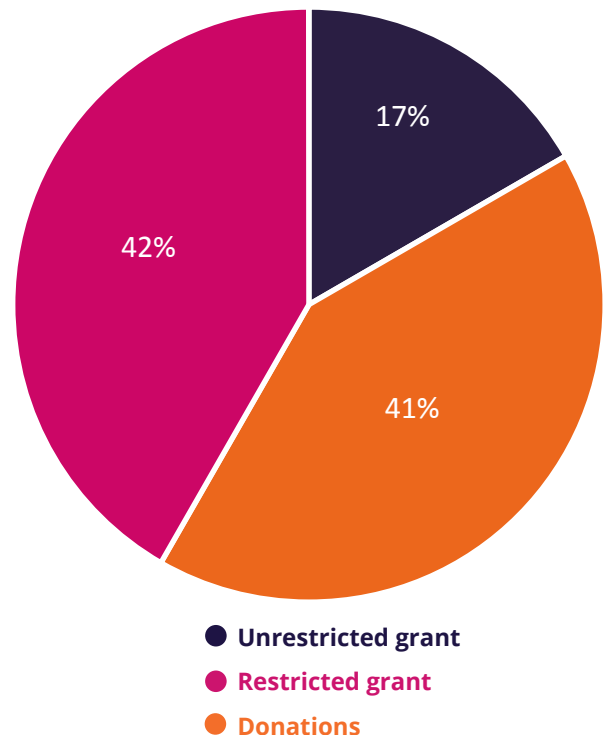
We have seen presentations from two members, Professor Stephen Cunnane and Dr Simon Dyall, at the Lipids Online sessions run by ISSFAL, bringing insight to their work to a much wider audience.

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.

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

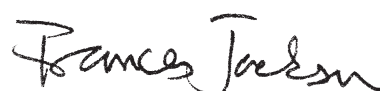
The Institute maintains a risk register which is regularly updated and reported to the Board on an annual basis. The Trustees have considered the major risks to which the Charity is exposed and confirm that any necessary measures have been taken to mitigate these.

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.



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

**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:					
Income and endowments from:					
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
Expenditure on:					
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
Net expenditure for the year / Net movement in funds		(6,240)	(8,918)	(15,158)	(22,974)
Fund balances at 1 April 2020		32,558	50,585	83,143	106,117
Fund balances at 31 March 2021		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.

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

BALANCE SHEET
AS AT 31 MARCH 2021

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

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

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>
Analysis by fund		
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.

8. Employees

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

2021 Number	2020 Number
<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:

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

9. Creditors – Amounts falling due within one year

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

10. Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
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 £
Restricted Funds:					
The Monday Charitable Trust	41,667	50,000	(50,000)	-	41,667
The Waterloo Foundation	8,918	-	(8,918)	-	-
Unrestricted General Funds:	<u>32,558</u>	<u>70,701</u>	<u>(77,096)</u>	<u>-</u>	<u>26,163</u>
Total	<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.

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.