



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

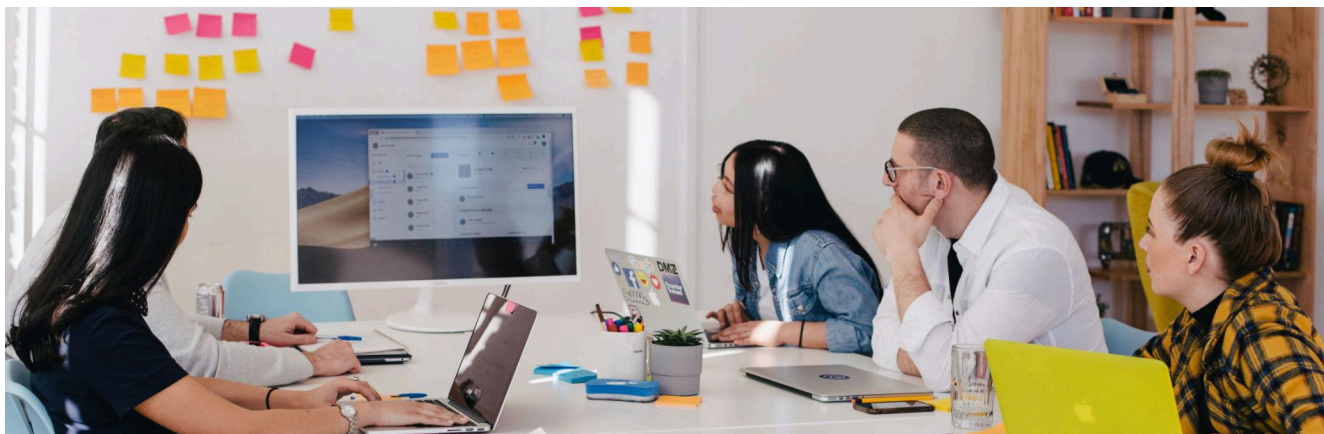
A foundation in science

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 LANA 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

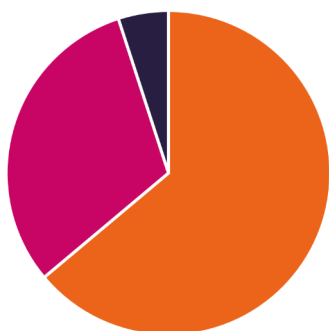
We're incredibly grateful for the support and generosity we've received from our donors, partners, and sponsors. Their support underlines the confidence they have in Think Through Nutrition and our mission.

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 LANA, 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
	<u>41,667</u>	<u>194,881</u>	<u>(63,602)</u>	<u>172,946</u>
Total funds	<u>67,985</u>	<u>110,158</u>	<u>-</u>	<u>178,143</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	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
	<u>398,853</u>	<u>(203,972)</u>	<u>194,881</u>
Total funds	<u>490,383</u>	<u>(380,225)</u>	<u>110,158</u>

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.
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