



THE INSTITUTE FOR FOOD,
BRAIN AND BEHAVIOUR

Annual Report & Financial Statements 31 March 2020

Company No: 1864134
Charity No: 517817

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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 (Chairman)
Lord Ramsbotham (President)
Professor Michael Crawford
Mr Roger Stephen Drage
Ms Hilary Gal
Dr Alice Parshall
Mr Geoffrey Shields (resigned 10 September 2019)
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

Auditors

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 2020. 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 16th 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

By the time this 2019/20 Annual Report will be read, we will have witnessed major changes globally with ramifications for our social, economic, physical and mental health. It is impossible to assess the longer-term impact at this stage, and certainly not on individual businesses or charities.

However, what we do know is that the need to emphasise our messages could not be more urgent. We are not only able to identify the right nutrition for good brain function but can translate this into affordable food options. In this past year, focusing on those who have had difficulty in accessing the right nutrition, we made huge progress in that translation and its application to real world settings.

Most visibly, and to connect better to a wider audience, we refreshed our identity and messaging and now operate as Think Through Nutrition, retaining our legal name, the Institute for Food, Brain and Behaviour, primarily in academic circles. Our policy work has seen us engage extensively with key figures in the Ministry of Justice and HM Prison and Probation Service and with partners and potential partners in the third sector. Putting the science into action as Think Through Nutrition in Prisons, we conducted a pilot nutritional and educational programme at HMP Eastwood Park. This gave us the chance to demonstrate to a group of women, staff and decision makers the value of our approach and to measure the impact of our programme. Our analysis has shown very positive outcomes for participants, with demonstrable improvements in brain health, physical health, and food knowledge and habits – improvements that are transferable to life at home after release and in the community. The Research Report for the pilot lays out the extent to which such programmes can demonstrate impact, and sets us up well to engage with larger populations.

We have continued to work actively with members of the Science Advisory Council, and held a well-attended roundtable discussion in November. We were also delighted to form part of Lady Jay's Oxfordshire High Sheriff lecture series examining criminal justice conditions and practices.

Thanks must go to all those who have helped us make such progress over the past year. First and foremost, we are very grateful for the generous contributions of our donors who have made our work possible. We are indebted to members of the Board and Scientific Advisory Council for their contributions and for the very hard work of our staff. We were delighted to be in a position to add an Associate to our team and were pleased to work with a number of very able consultants under contract to help deliver our work in the most appropriate and cost-effective way.

The next twelve months will be testing for everyone, but we hope to be in a position to roll out our piloted programme where it is most needed. We will work with partners where there is synergy and will extend our advisory work. We'll look to further influence government policy regarding nutritional guidelines, working also to ensure that the urgent message of nutrition for good brain function reaches as many audiences as possible. We had expected to participate in the Worldwide Prison Health Research & Engagement Network's annual conference in October 2020 but will look forward to the postponed conference in 2021. In the meantime, we will endeavour to have a voice wherever nutrition can be influenced.

Our work in 2019/20 has put us on a sound footing for the next twelve months, and I look forward to all we will achieve together. We know that in these times, our work is more important than ever.



Frances Jackson
Chair

Who we are

About us

We are the UK's leading voice on the link between nutrition, the brain and behaviour.

Firmly grounded in science, our aim is to transform life chances for those most in need and who are likely to have had limited access to the right nutrition. We feel we can create the greatest impact by raising awareness and enabling access to the right nutrition for those who have previously had difficulty accessing it.

We work to influence public policy and to turn research into impact by building nutritional and educational programmes in prisons, schools and other environments, creating shared resources for all and raising awareness through lectures, essay prizes and roundtable discussions.

Over our 36-year history, we have adapted and grown. One thing has remained the same: our commitment to the rigorous science that we are now translating into real-world programmes, providing people with the information and tools they need.

We continue to bring together scientists, nutritionists, educationalists, cooks and caterers to support the case for change. We are world-leaders in our field: our expert Board and Science Advisory Council includes leading academics globally on nutrition and the brain.

Our vision is for everyone to have the best life chances through nutrition that enhances brain health.

Our mission is to translate research into clear information and creative solutions, empowering people to think through nutrition and make positive changes.

Why we exist

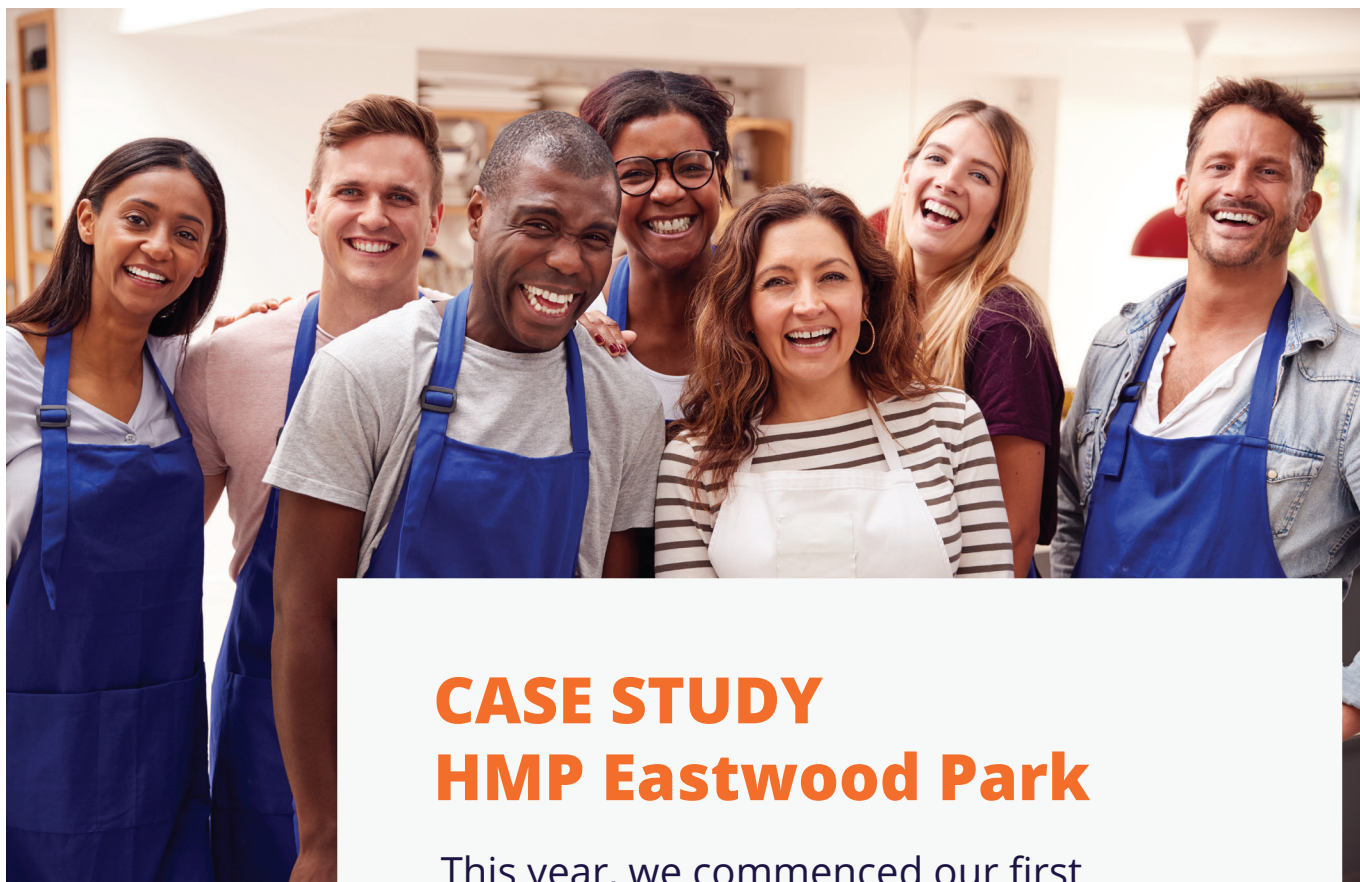
Over the last 70 years, poorer diets have coincided with a steady rise in mental health and behavioural issues. As the UK's leading voice on the link between food, the brain, and behaviour, we have spent the last 35 years building evidence that the right nutrition enhances brain health.

Most of us know that what we eat affects our physical health, but there is less understanding about the importance of good nutrition in developing and maintaining a healthy brain. Our brains contain more neurones and interconnections than any other animal on the planet. Despite weighing only 2% of our body weight, the brain consumes 25% of all the body's energy. They need not only sugar, fats, oxygen and proteins for energy and maintenance, but also, crucially, vitamins, and minerals, and essential fatty acids. The latter nutrients, such as omega-3s, are essential for brain health, but must come from the diet, as humans cannot synthesise them.

Over the last century, there's been an increase in food choice and food availability but we are also generally consuming fewer essential nutrients. This is due to a number of factors: farming methods and livestock feeding practices have changed and, very significantly, we cook at home less frequently and eat a lot of processed foods.

Our brains influence and dictate our intelligence, our instincts, our alertness and every aspect of our behaviour. Research demonstrates that the right nutrition improves brain health, resulting in better concentration, sociability and mental health.

Our approach translates this research into clear information and outcomes-led educational and nutritional programmes. We have already demonstrated how this works in custodial settings where we have seen a major reduction in levels of self-harm and aggression. We now want to drive government action for nutritional programmes in a range of settings to promote better futures at a national level.



CASE STUDY

HMP Eastwood Park

This year, we commenced our first 'Think Through Nutrition in Prisons' project with 33 women at Eastwood Park, focused on enhancing participants' nutritional knowledge and habits

CASE STUDY: HMP EASTWOOD PARK

This year, we commenced our first 'Think Through Nutrition in Prisons' project with 33 women at Eastwood Park, focused on enhancing participants' nutritional knowledge and habits, and helping them to:

- > Improve their mental and physical health with emphasis on wellbeing
- > Learn and 'take ownership' of their learning
- > Look to making positive long-term changes for themselves and their families

Offering

The pilot consisted of three core elements:

- > **Learning toolkit and practical education for better self-management** including sessions on nutrition basics, food for a healthy brain, food hygiene, cooking methods, label identification, shopping on a budget and eating well at home as well as creative elements such as cookery classes, mock shopping experiences and food tastings.
- > **Menu changes to improve current health and wellbeing** which we developed working with the women and catering team. To encourage engagement, we analysed and adapted recipes suggested by the women, adjusting them in consultation with the catering team for mass catering.
- > **Defining and measuring outcomes and impact**
Using a three-tiered Outcomes Framework which considers individual, organisational and Criminal Justice needs. Outcomes were co-produced with participants, staff and existing prison partners to enable ownership, and we used focus groups throughout the pilot, along with pre and post-programme questionnaires.

Outcomes

Early reported outcomes include improved:

- > **Brain health**
Increases in sociability, learning, concentration, energy and sleep
- > **Physical health**
Improvements in chronic conditions, digestion, weight and levels of activity. One participant reported that she has regained normal glucose control after decades of Type 2 diabetes and that the GP attributed this reversal to the new diet offered in the Pilot
- > **Food knowledge and habits**
Healthier food choices and better knowledge demonstrated

After programme completion, all women at Eastwood Park were given access to the Think Through Nutrition menu, with one recipe added as an option to each meal. We are exploring options for providing wider educational modules to encourage women across the prison to select this meal option.

A look back on 2019-20



Rebrand and website launch

Over the past year, after a period of testing messaging with key audiences, we refreshed and repositioned our brand name, identity and messaging to revitalise the organisation and connect with wider audiences.

Our aim was to create a fresh and engaging new look and feel, while reflecting and respecting our rich history as an organisation. We have carried out a bespoke website rebuild, populated with new content, and have begun operating as 'Think Through Nutrition from the Institute for Food, Brain and Behaviour'. This has put us on a positive footing to secure funding and interest in order to continue with our work long into the future.

Think Through Nutrition in Prisons programme

We have had extensive engagement with the Ministry of Justice (MoJ), Her Majesty's Prison and Probation Service (HMPPS), Public Health England (PHE) and the World Health Organisation (WHO), in particular with representatives of the HMPPS catering team and the UK Collaborating Centre for the WHO Health in Prisons Programme.

As part of our engagement with the MoJ and PHE we have provided a summary of research spanning three decades, outlining key global evidence to support the inclusion of brain-focused nutrition into their forthcoming review around food in prisons.

The past twelve months have also seen our first pilot take place at HMP Eastwood Park in South Gloucestershire.

Partnerships

This year, we've spent some time exploring the potential of partnerships to further our aims and have begun to develop 'train-the-trainer' educational modules for partner organisations, which offer practical lessons about better nutrition for the brain and how to eat well with limited resources and budget.

We were approached by Pause, a charity focused on preventing the damaging consequences of children being taken into care each year. They work to equip women who have had their children taken away with the tools they need to better care for themselves, to potentially get their children back and be better parents in the future. Our work with them with them is planned to commence with an informational and practical workshop at their 2020 national conference. This will be founded on our 'train-the-trainer' approach and developed with consideration of key factors such as pregnancy and substance abuse.

We've also had ongoing discussions with Food for Life at the Soil Association and Food Behind Bars. We continue to engage actively with organisations and campaigns focused on brain nutrition within the education and Criminal Justice System sectors.

Academic round table

Our Science Advisory Council held a roundtable event in November to discuss the latest research and thinking about nutrition and the brain, which was well attended. Topics included:

- How a poor diet can add to the risk of developing mental health and wider brain-related conditions
- How dietary changes can reduce risks

A "poor diet" was defined as one lacking adequate amounts of vital nutrients and with presence of saturated fats and toxins. Conditions discussed included depression, anxiety, psychosis, ADHD, Autism, neurodegeneration and neuroinflammation.

High Sheriff of Oxfordshire lecture series

We were invited by Lady Jay to form part of her High Sheriff lecture series focusing on conditions, systems and preventions in prisons.

Our lecture on 'Why diet affects behaviour - in and out of prison. The science and the practice' outlined the work of our Trustees and Science Advisory Council members Professors Michael Crawford and John Stein. Due to concerns about the COVID-19 crisis, the lecture didn't take place physically, but instead, a summary paper was produced and widely shared.

The paper that was distributed evidences the link between nutrition and behaviour, illustrating the science and its translation into practice. Professor Crawford outlined why the human brain came to need certain nutrients and the risk to mental health and behaviour when they are absent. Professor Stein shared how those nutrients have proven in clinical trials to be effective in reducing violent and anti-social behaviour, and how our pilot programme at HMP Eastwood Park successfully demonstrated that an enhanced nutritional offering can improve mental and physical health.

Our people

We've seen some changes to our staffing this year. Our John Lewis Partnership Golden Jubilee Trust secondments came to an end, but we were delighted to welcome a new Associate generously funded by GSGives.

Our team deserve particular credit for the work done around the Think Through Nutrition in Prisons pilot. The pilot required the development of a new service model and was undertaken in closed conditions. These challenges were ably met by the hard work and dedication of our team.

The establishment of the pilot also saw us work with three experts with knowledge in the spaces of nutrition, prison education, and public health, who helped us to develop nutritional education modules for women in prison.

Science Advisory Council

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

Dr Simon Dyall joined our Science Advisory Council this year. Simon leads the Clinical Neuroscience MSc at the University of Roehampton, London, and is Honorary Visiting Research Fellow in the Centre for Neuroscience and Trauma at Queen Mary University of London.

Where our money came from

We are grateful to our generous supporters, who gave us £127,250 in 2019/20.

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

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

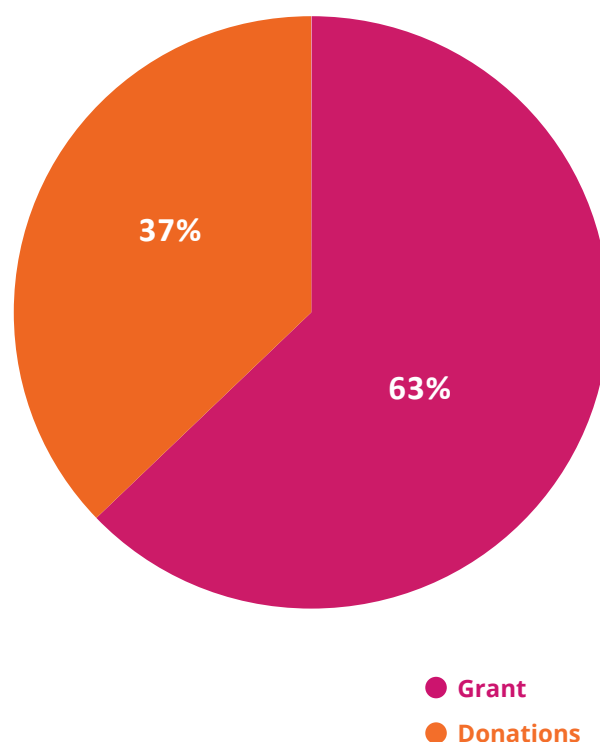
In addition, a number of our donors prefer not to be publicly thanked, but we are deeply appreciative of their contributions.

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.

Donors to the Institute 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. This report covers the requirements charities must follow as set out in the Charities Act 2016.

It has cost us £124,732 to deliver our charitable objectives this past year. We received no statutory funding, and need to raise all of our funds through fundraising.

Our fundraising effort involves targeted approaches to grant making bodies and ad hoc approaches to smaller Trusts, and bespoke presentations to individuals who have expressed an interest in our work and how they might be able to help us.



While we are not yet registered with the Fundraising Regulator, we comply with all the relevant standards set out in the Code of Fundraising Practice. 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.

Our present approach to fundraising is targeted to trusts and by introduction to individuals, and 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 2020-21

Our work over the next twelve months will inevitably be affected by the response to the Covid19 epidemic and its aftermath. The resulting strain on the system is likely to have implications for funding, as well as presenting logistical challenges to the delivery of our programme.

However, even as we accept these challenges, we know our work will become more vital than ever in the next year. The changes to daily life that have occurred in response to the epidemic will have important implications for nutrition and for mental health. We would hope to continue delivering our programme in the settings where we are needed the most.

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, through specialised external engagement such as lectures and roundtable discussions, as well as by sharing our research and highlighting the outcomes of our piloted programmes.

Influencing

We will develop and increase our influencing work to make nutrition for the brain a priority for decision makers, increasing public awareness of nutrition and its impact on brain health and behaviour.

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

Reinforcing our message

One of the biggest challenges we face is raising awareness of the significance of brain nutrition and its impact on life chances – particularly in light of the ever-increasing number of voices claiming authority on nutrition.

Our commitment to scientific rigour sets us apart and we will continue to use this, alongside compelling research and programme outcomes, as well as a targeted communications plan, to make the case for improved brain nutrition.

Fundraising

Over the course of the year, we have refined our fundraising approach and have developed a new fundraising pitch deck for potential major donors. The deck provides a top line overview of our charity and priorities, and lays out five specific funding asks. We are pleased that our refined approach has already reaped rewards in what is undoubtedly a challenging environment, but far more needs to be done.

It seems likely that financial pressures resulting from the response to Covid-19 will make fundraising more challenging in the next twelve months. More than ever, we will make every penny count. In every intervention we undertake, our ambition is to measure impact to demonstrate that our activities deliver the greatest possible value.

We will continue to pursue our new fundraising approach but will remain flexible and adapt as necessary in response to circumstances.

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 2020/21, the estimate of minimum cash reserves to be held is £22,500.

Financial performance

We had total reserves of £83,143 as at 31 March 2020, £50,585 being restricted and £32,558 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 12 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.



Frances Jackson
Chair
16 June 2020

2. Independent Examiner's report to Trustees

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

We report on the accounts of the Charity for the year ended 31 March 2020, which are set out on pages 18 to 27.

Respective responsibilities of Trustees and examiner

The charity's Trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- > examine the accounts (under section 145 of the Act),
- > to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- > to state whether particular matters have come to my attention.
- >

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement:

In connection with our examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act.

have not been met; or

- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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

Date: 22 June 2020.....

3. Statement of financial activities

STATEMENT OF FINANCIAL ACTIVITIES

1. Statment for the year ended 31 March 2020

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2020

		Restricted 2020 £	Unrestricted 2020 £	Total 2020 £	Total 2019 £
Note:					
Income and endowments from:					
Donations and legacies	2	80,000	47,250	127,250	118,950
Charitable activities		-	-	-	-
Investments		-	56	56	5
Total income		80,000	47,306	127,306	118,955
Expenditure on:					
Raising funds		-	8,150	8,150	14,437
Charitable activities	3	71,082	71,048	142,130	70,050
Total expenditure		71,082	79,198	150,280	84,487
Net income/(expenditure)		8,918	(31,892)	(22,974)	34,468
Transfer between funds		-	-	-	-
Net movement in funds		8,918	(31,892)	(22,974)	34,468
Total funds brought forward		41,667	64,450	106,117	71,649
Total funds carried forward		50,585	32,558	83,143	106,117

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006. All the above results are derived from continuing activities. All gains and losses recognised in the year are included.

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

STATEMENT OF FINANCIAL ACTIVITIES

2. Comparative Statement for the year ended 31 March 2019

**COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	Restricted 2019 £	Unrestricted 2019 £	Total 2019 £	Total 2018 £
Income and endowments from:				
Donations and legacies	50,000	68,950	118,950	138,121
Charitable activities	-	-	-	-
Investments	-	5	5	10
Total income	50,000	68,955	118,955	138,131
Expenditure on:				
Raising funds	-	14,437	14,437	23,367
Charitable activities	8,333	61,717	70,050	114,086
Total expenditure	8,333	76,154	84,487	137,834
Net income/(expenditure)	41,667	(15,532)	34,468	677
Transfer between funds	-	-	-	-
Net movement in funds	41,667	(7,199)	34,468	677
Total funds brought forward	-	71,649	71,649	70,792
Total funds carried forward	41,667	64,450	106,117	71,649

4. Balance Sheet

INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR
BALANCE SHEET COMPANY NUMBER 1864134

1. For the year ended 30 March 2020

BALANCE SHEET

	Note	2020 £	2019 £
Fixed Assets			
Tangible fixed assets	6	-	-
Current Assets			
Cash at bank and in hand		85,032	107,920
Liabilities			
Creditors: Amounts falling due within one year	7	(1,889)	(1,803)
Net current assets		83,143	106,117
Total net assets		83,143	106,117
The funds of the charity:			
Restricted reserves		50,585	41,667
Unrestricted reserves	8	32,558	64,450
Total funds		83,143	106,117

The directors consider that for the year ended 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member or members have deposited a notice requesting an audit for the current financial year under section 476 of the Act. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and preparing accounts 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 surplus or deficit 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 accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime under the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS 102(effective 1 January 2015) – (Charities SORP (FRS 102)).

Approved and authorised for issue on 16 June 2020 by the Board of Trustees signed on its behalf by:



Frances Jackson
Chair

5.

Notes to the financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1. Principal 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 2015) - (Charities SORP (FRS 102)), the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

IFBB meets the definition of a public benefit entity under FRS 102. The trustees consider that there are no material uncertainties about the trust's ability to continue as a going concern.

a) 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.

b) 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.

c) Fund Accounting

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

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.

d) Tangible Fixed Assets

Depreciation is provided on cost in equal annual instalments over the estimated lives of the assets. The rate of depreciation is as follows:

Office equipment: Four years, straight line

INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR
NOTES TO THE FINANCIAL STATEMENTS
1. Forming part of the the Financial Statements

2. Donations and legacies

	2020	2019
	£	£
The Waterloo Foundation	30,000	-
The C & S J Smith Family Charitable Trust	10,000	-
The Monday Charitable Trust	50,000	50,000
Mrs F B Lawrence Charitable Trust	-	1,500
Lloyds Family Trust	10,000	10,000
Inchcape Foundation	2,000	2,000
The Sants Charitable Trust	5,000	-
Anonymous and other general donations	20,250	55,450
	<hr/>	<hr/>
	127,250	118,950

3. Charitable Activities

	Activities Undertaken Directly	Support Costs	Total 2020	Total 2019
	£	£	£	£
Charitable Activity	122,503	19,627	142,130	70,050

Audit fees of £1,450 are included above.

4. Staff Costs

	2020	2019
	£	£
Salaries	103,597	52,644
Employers National Insurance	11,024	15,406
Employers pension	2,184	908
	<hr/>	<hr/>
	116,805	68,958

INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR
NOTES TO THE FINANCIAL STATEMENTS
1. Forming part of the the Financial Statements

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

2020	2019
<u>3</u>	<u>2</u>

One member of staff's total emoluments exceeded £60,000 in the year (2019: nil). Two members of staff in 2019 are considered to be key management personnel.

5. Trustees' Expenses

No Trustee received any remuneration. 1 trustees (2019: 4) was reimbursed £205 (2019: £1,390) for travel and subsistence incurred in the management of the charity.

6. Tangible Fixed Assets

	Office equipment £
Cost	
At 1 April 2019	2,444
Additions	<u>-</u>
At 31 March 2020	<u>2,444</u>
Accumulated depreciation	
At 1 April 2019	2,444
Charge for the year	<u>-</u>
At 31 March 2020	<u>2,444</u>
Net Book Value	
At 31 March 2020	<u>-</u>
At 31 March 2019	<u>-</u>

INSTITUTE FOR FOOD, BRAIN AND BEHAVIOUR
NOTES TO THE FINANCIAL STATEMENTS
1. Forming part of the the Financial Statements

7. Creditors – Amounts falling due within one year

	2020	2019
	£	£
Accruals	1,450	1,850
Other creditors	439	387
	<hr/> 1,889	<hr/> 2,237

8. Analysis of Net Assets between Funds

	Brought Forward at 1 April 2019	Income	Expenditure	Transfers	Total Funds at 31 March 2020
	£	£	£	£	£
Restricted Funds:					
The Monday Charitable Trust	41,667	50,000	(50,000)	-	41,667
The Waterloo Foundation	-	30,000	(21,082)	-	8,918
Unrestricted general fund	64,450	47,306	(79,198)	-	32,558
Total	<hr/> 106,117	<hr/> 127,306	<hr/> (150,280)	<hr/> -	<hr/> 83,143

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.

	Restricted Funds	Unrestricted Funds	Total Funds
	£	£	£
Fixed assets	-	-	-
Current assets	50,585	34,447	85,032
Current liabilities	-	(1,889)	(1,889)
Total net assets	<hr/> 50,585	<hr/> 32,558	<hr/> 83,143

9. 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.

10. Commitments under operating leases

At 31 March 2020, the company had no commitments under non-cancellable operating leases in respect of land and buildings (2019: total commitments of £nii).

11. Related party transactions

There were no related party transactions outside of normal market conditions in either 2020 or 2019.

12. Going Concern basis

Despite the difficult funding environment IFBB is regularly approached to undertake work, provide services and be involved in sector wide initiatives. Considerable effort is being focussed on the development of plans which will attract future unrestricted income and a number of bids are being submitted to trusts and organisations to support our future work. We are alert to the fact that Covid-19 will have an impact on the ability of some Trusts and Foundations to make grants, and our approaches over the coming months and years will be sensitive to this. An extended lockdown will also present difficulties in running projects in some settings, and we will continue to review this to ensure the safety of all involved, as well as looking to how we can develop services to accommodate these changes. Trustees are confident that measures already taken and the maintenance of careful control of expenditure in 2020/21 with, if necessary, further measures to cut costs, will allow IFBB to continue its operations until new funding is secured. The Trustees are confident that cash controls are such that IFBB 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.
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