

COMPANY REGISTRATION NUMBER: 05857943  
CHARITY REGISTRATION NUMBER: 1116532

**Health Behaviour Group**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**Independently examined**  
**For the year ended**  
**31 July 2020**

**CHALMERS HB LTD**  
Chartered Accountants  
20 Chamberlain Street  
Wells  
Somerset BA5 2PF

**Health Behaviour Group**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 July 2020**

	<b>Page</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent examiner's report to the trustees	<b>5</b>
Statement of financial activities (including income and expenditure account)	<b>6</b>
Statement of financial position	<b>7</b>
Notes to the financial statements	<b>8</b>

## **Health Behaviour Group**

### **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

#### **Year ended 31 July 2020**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2020.

#### **Achievements and performance**

A quiet year maintaining recurring contacts and delivering the Apause program to those schools and areas which have historically been users.

Virtually all trading ceased once Covid - 19 lockdown was enforced.

Generous support from the charity enabled me ( David Evans) to retain my salary whilst completing my PhD thesis. This research should contribute materially to the future effectiveness and reach of our charitable activities.

Received small grants from Crediton Hospital League of Friends and Lilypads to develop resources and intervention designed to address 'period poverty' . The Lilypads Project, based in Edinburgh. project has grown in strength and offers an expanding range of services and products. The League of Friends project called 'Breaking the Barriers' was just about to go into local primary schools when Covid-19 brought the project to an end.

Apause in Malawi is growing in strength and reaching more schools.

Investment in marketing was largely suspended due to the uncertainty surrounding the new statutory RSE curriculum. Schools were closed due to Covid. They showed little interest in RSE due to the plethora of other pressures and considerations. Time was invested in the completion of PhD.

The number of hits and subscribers downloading our resources was diminished. We anticipate online training systems and downloadable resources are the likely way forward.

HBG continues to be supported by generous donations from the Tripps Trust Dr J H Tripp and his family.

#### **Financial review**

Total incoming resources for the period were £37,513 (2019: £10,263). Total resources expended were £41,203 (2019: £42,713) resulting in net expenditure for the year of £3,690 (2019: net expenditure of £32,450). The charity has negative reserves carried forward of (£6,175) (2019: negative reserves carried forward of (£2,485)).

#### **Reserves Policy**

Health Behaviour Group holds the following types of reserves:

Restricted reserves which are those available for expenditure in accordance with the donors' strategies. Restricted reserves at the 31st July 2020 stood at £nil (2019: £nil).

Free reserves which are those unrestricted reserves not already designated for a particular need and so are freely available for the trustees to spend on any of the Charity's purposes. There are no free reserves at 31st July 2020 as the funds are in deficit. (2019: no free reserves).

## **Health Behaviour Group**

### **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 July 2020**

#### **Objectives and activities**

##### **Principal activities**

In planning our activities for the year, we kept in mind the charity commissioner's guidance on public benefit.

The focus of the activity remains as - the advancement of education and the promotion of health by:

1. The development, provision and evaluation of interventions to benefit the public, and, in particular, young people by the development and the maintenance of behaviours, with an aim to enhance their physical and mental health.
2. Research into the effectiveness of education about health upon the behaviour of the public and in particular upon children and young people and the publication of the useful results of such research.
3. The provision of advice upon all aspects of behaviour.

#### **Structure, governance and management**

##### **Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 26th June 2006 and registered as a charity on 30th October 2006. The Company was established under a Memorandum & Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

##### **Induction / training and Appointment of Trustees**

New trustees are actively recruited from volunteers using the services of the charity and outside groups. Whenever possible each new trustee is given both a peer mentor (from the current board of trustees) and in depth training and induction in all aspects of being a trustee. This includes health & safety, finance and their legal obligations under charity and company law, the content of the Memorandum & Articles of Association, the committee and decision making process, the business plan and the financial statements of the charity.

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles the trustees are elected to hold office at Annual General Meetings, one third of the Trustees must retire at each Annual General Meeting, those longest in office retiring first. Those who retire may be re-elected.



## **Health Behaviour Group**

### **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

### **Year ended 31 July 2020**

#### **Structure, governance and management *(continued)***

##### **Related Parties**

Health Behaviour Group is a stand-alone organisation and has no connected charities.

##### **Risk Management**

The trustees have a risk management strategy which comprises:

1. An annual review of the risks the charity may face;
2. The establishment of systems and procedures to mitigate those risks identified;
3. The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Major risks and strategies in place to meet these:

1. Loss of Premises.

Currently the organisation benefits from an arrangement with the Landlord in which Health Behaviour Group pays all bills and council tax but does not pay any rent. This is due to the weak market in office space rentals. We have an ongoing agreement with agents who will inform us when it is intended the property will be advertised, at which time we will have a choice of setting up a new contract which allows Health Behaviour Group continued rental of the property at a reduced rate or quitting the property.

2. Uncertain markets.

Markets still remain uncertain, but a marketing collaboration with the PSHE Association has improved our sales of ApauseToo resources (as below). We are planning to repeat the procedure with Apause Peers resources.

**Health Behaviour Group****Company Limited by Guarantee****Trustees' Annual Report (Incorporating the Director's Report) *(continued)*****Year ended 31 July 2020****Reference and administrative details**

<b>Registered charity name</b>	Health Behaviour Group
<b>Charity registration number</b>	1116532
<b>Company registration number</b>	05857943
<b>Principal office and registered office</b>	20 Chamberlain Street Wells Somerset BA5 2PF
<b>The trustees</b>	Dr R A Jackson Mr M Macan Mr A P Paine Dr J H Tripp (Chairman)
<b>Company secretary</b>	Mr D L Evans
<b>Independent examiner</b>	Mr J Jukes ACA FCCA MAAT 20 Chamberlain Street Wells Somerset BA5 2PF

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 18.7.21 and signed on behalf of the board of trustees by:



Dr J H Tripp  
Trustee

## Health Behaviour Group

### Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Health Behaviour Group

#### Year ended 31 July 2020

I report to the trustees on my examination of the financial statements of Health Behaviour Group ('the charity') for the year ended 31 July 2020.

#### Responsibilities and basis of report

As the trustees of the company (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 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 the 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 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 accounts to be reached.



Mr J Jukes ACA FCCA MAAT  
Independent Examiner

20 Chamberlain Street  
Wells  
Somerset BA5 2PF

# Health Behaviour Group

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2020

		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	35,000	<b>35,000</b>	5,000
Charitable activities	6	2,513	<b>2,513</b>	5,263
<b>Total income</b>		<u>37,513</u>	<u><b>37,513</b></u>	<u>10,263</u>
<b>Expenditure</b>				
Expenditure on charitable activities	7,8	41,203	<b>41,203</b>	42,713
<b>Total expenditure</b>		<u>41,203</u>	<u><b>41,203</b></u>	<u>42,713</u>
<b>Net expenditure and net movement in funds</b>		<u>(3,690)</u>	<u><b>(3,690)</b></u>	<u>(32,450)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		(2,485)	<b>(2,485)</b>	29,965
<b>Total funds carried forward</b>		<u>(6,175)</u>	<u><b>(6,175)</b></u>	<u>(2,485)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



**Health Behaviour Group**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 July 2020**

	Note	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible fixed assets	15		718		958
<b>Current assets</b>					
Stocks	16	1,100		1,200	
Debtors	17	112		557	
Cash at bank and in hand		3,553		13,520	
		<u>4,765</u>		<u>15,277</u>	
<b>Creditors: amounts falling due within one year</b>	18	<u>11,658</u>		<u>18,720</u>	
<b>Net current liabilities</b>			<u>6,893</u>		<u>3,443</u>
<b>Total assets less current liabilities</b>			<u>(6,175)</u>		<u>(2,485)</u>
<b>Net liabilities</b>			<u>(6,175)</u>		<u>(2,485)</u>
<b>Funds of the charity</b>					
Unrestricted funds			<u>(6,175)</u>		<u>(2,485)</u>
<b>Total charity funds</b>	20		<u>(6,175)</u>		<u>(2,485)</u>

For the year ending 31 July 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 18/7/21, and are signed on behalf of the board by:



Dr J H Tripp  
Trustee

# Health Behaviour Group

## Company Limited by Guarantee

### Notes to the Financial Statements

#### Year ended 31 July 2020

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 20 Chamberlain Street, Wells, Somerset, BA5 2PF.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are funds that 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 a particular purpose.

##### Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Income from charitable activities is accounted for when earned and the related services are provided.

# Health Behaviour Group

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2020

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

All fixed assets are initially recorded at cost.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 25% reducing balance
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##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly.

##### Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.



# Health Behaviour Group

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2020

#### 3. Accounting policies *(continued)*

##### Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

Where goods or services are provided to the charity as a donation that would normally be purchased from our suppliers, this contribution is included in the financial statements at an estimate based on the value of the contribution to the charity.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

#### 4. Limited by guarantee

The Company is limited by guarantee and as such has no share capital.

#### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
<b>Donations</b>				
Donations	35,000	35,000	5,000	5,000

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Apause programme	2,513	2,513	5,263	5,263



# Health Behaviour Group

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

#### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Apause Programme	21,122	–	21,122
Northbrook Community Trust	12	–	12
Support costs	20,069	–	20,069
	<u>41,203</u>	<u>–</u>	<u>41,203</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Apause Programme	22,552	–	22,552
Northbrook Community Trust	–	299	299
Support costs	19,862	–	19,862
	<u>42,414</u>	<u>299</u>	<u>42,713</u>

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Apause Programme	21,122	19,969	41,091	42,414
Northbrook Community Trust	12	–	12	299
Breaking Barriers project	–	100	100	–
	<u>21,134</u>	<u>20,069</u>	<u>41,203</u>	<u>42,713</u>

# Health Behaviour Group

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2020

#### 9. Analysis of charitable expenditure

##### Unrestricted funds - Apause Programme

	2020	2019
	£	£
Opening stock	1,200	3,000
Printing & postage	944	489
Closing stock	(1,100)	(1,200)
Staff	11,725	12,735
Pension costs	546	443
Rent, rates and water	7,269	4,021
Insurance	418	346
Legal and professional	—	2,718
Bad debts	120	—
Total	<u>21,122</u>	<u>22,552</u>
Support costs as per note 10	19,969	19,862
Total	<u>41,091</u>	<u>42,414</u>

##### Unrestricted funds - Northbrook Community Trust

	2020	2019
	£	£
Purchases	12	—
Total	<u>12</u>	<u>—</u>

##### Restricted funds - Northbrook Community Trust

	2020	2019
	£	£
Staff wages	—	299
Total	<u>—</u>	<u>299</u>

##### Unrestricted funds - Breaking Barriers project

	2020	2019
	£	£
Support costs as per note 10	100	—
Total	<u>100</u>	<u>—</u>

#### 10. Analysis of support costs

Governance and Support costs are apportioned between activities and represent a fair estimate of usage of that overhead.

# Health Behaviour Group

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2020

#### 10. Analysis of support costs *(continued)*

	Analysis of governance and support costs - A pause programme £	Analysis of support costs – Breaking Barriers project £	Total 2020 £	Total 2019 £
Staff costs	15,444	–	15,444	15,667
Communications and IT	3,091	–	3,091	798
General office	239	–	239	319
Human resources	–	–	–	909
Finance costs	208	–	208	151
Governance costs	930	–	930	907
Motor and travel expenses	3	100	103	736
Sundry	54	–	54	375
	<u>19,969</u>	<u>100</u>	<u>20,069</u>	<u>19,862</u>

Governance costs are in respect of the accountancy fees and the Independent examination (2019: relate only to accountancy fees). Costs in relation to the preparation of the accounts have been charged to Chalmers HB Chartered Accountants of which Tony Paine, one of the trustees, is a Director. No time costs have been applied by Tony Paine and costs are solely in relation to professional services of the firm.

#### 11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>239</u>	<u>319</u>

#### 12. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>930</u>	<u>–</u>

#### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	27,169	28,702
Employer contributions to pension plans	546	443
	<u>27,715</u>	<u>29,145</u>

# Health Behaviour Group

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2020

#### 13. Staff costs *(continued)*

The average head count of employees during the year was 2 (2019: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Number of Administrative staff	1	1
Number of Management staff	1	1
	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

#### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No expenses have been claimed by a trustee this year. (2019: nil).

#### 15. Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 August 2019 and 31 July 2020	6,475	<u>6,475</u>
<b>Depreciation</b>		
At 1 August 2019	5,517	<u>5,517</u>
Charge for the year	240	<u>240</u>
At 31 July 2020	<u>5,757</u>	<u>5,757</u>
<b>Carrying amount</b>		
At 31 July 2020	718	<u>718</u>
At 31 July 2019	<u>958</u>	<u>958</u>

#### 16. Stocks

	2020 £	2019 £
Raw materials and consumables	<u>1,100</u>	<u>1,200</u>

#### 17. Debtors

	2020 £	2019 £
Trade debtors	—	420
Prepayments and accrued income	112	62
Other debtors	—	75
	<u>112</u>	<u>557</u>



# Health Behaviour Group

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 July 2020

#### 18. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	188	—
Accruals and deferred income	1,034	720
Social security and other taxes	481	—
Director loan accounts	9,955	18,000
	<u>11,658</u>	<u>18,720</u>

In the year ended 31 July 2018, Dr J Tripp made a loan of £18,000 to the charity. In the year ended 31 July 2020, £8,045 was repaid, resulting in a balance of £9,955.

#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £546 (2019: £443).

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 1 August 2019	Income	Expenditure	At 31 July 2020
	£	£	£	£
General funds	<u>(2,485)</u>	<u>37,513</u>	<u>(41,203)</u>	<u>(6,175)</u>

  

	At 1 August 2018	Income	Expenditure	At 31 July 2019
	£	£	£	£
General funds	<u>29,666</u>	<u>10,263</u>	<u>(42,414)</u>	<u>(2,485)</u>

All projects undertaken by the charity in this year have been funded from unrestricted funds.

# Health Behaviour Group

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 July 2020

#### 21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	2020 £
Tangible fixed assets	718	718
Current assets	(6,893)	(6,893)
<b>Net liabilities</b>	<b>(6,175)</b>	<b>(6,175)</b>

  

	Unrestricted Funds	Total Funds
	£	2019 £
Tangible fixed assets	958	958
Current assets	(3,443)	(3,443)
<b>Net liabilities</b>	<b>(2,485)</b>	<b>(2,485)</b>

#### 22. Related parties

As disclosed in Note 18, a loan of £18,000 was made to the charity in the year ended 31 July 2018 by one of the trustees (and directors), Dr J Tripp. This balance now stands at £9,955.

This year, donations of £35,000 have been received from the trustees.