

COMPANY REGISTRATION NUMBER: 05857943  
CHARITY REGISTRATION NUMBER: 1116532

**Health Behaviour Group**  
**Company Limited by Guarantee**  
**Unaudited Independently Examined Financial**  
**Statements**  
**For the year ended**  
**31 July 2024**

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

# **Health Behaviour Group**

**Company Limited by Guarantee**

**Independently Examined Financial Statements**

**Year ended 31 July 2024**

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## Health Behaviour Group

### Company Limited by Guarantee

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

### Year ended 31 July 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited independently examined financial statements of the charity for the year ended 31 July 2024.

### Achievements and performance

#### The UK programs.

##### **Apause**

Investment in UK marketing remains almost completely suspended because of lack of support from DfE whose personnel believe RSE is best delivered by specially trained teachers. There are few of these nationally, so most delivery in schools is by a variety of subject teachers mostly in subject specialties other than PHSE in form or tutor groups. [NB: No teacher delivered program in the world that has not included peer involvement has ever been shown to change teenagers' erroneous overestimate of rates of teenage intercourse, delay first intercourse or increase use of barrier contraception, all of which are predicted to improve sexual and emotional health and reduce pregnancies and STIs. The government funded evaluation of Apause in rollout to 105 secondary schools showed or strongly suggested positive outcomes for all except reduction of pregnancies or Experiencing STIs which could not be reliably evaluated at a mean age of 16 which was the latest evaluation possible in school age children because of lack of funding and support.]

##### **RAP**

There may be increasing opportunities to deliver the Respect and Protect part of the HBG suite of programs to young people in pupil referral units. This technology is based on learning principles identified by our recent CEO Dr. David Evans in his PhD and also published in peer reviewed papers, book chapters. We will be reporting on progress in due course.

#### The Malawi program.

##### **Progress**

In contrast the Malawi Apause program continues to grow ever stronger. Our collaboration with the not-for-profit organisation running Apause in Malawi goes from strength to strength. The enthusiasm, expertise and enterprise of the Malawi Apause organisation is resulting in many exciting developments.

The two key people in the organisation are the senior community figurehead Dr Aupson Thole who is widely locally, nationally and internationally respected expert in community development and our operations manager Peter Mumba who has been with the program from our first visit to Malawi in 2008. Peter has grown in responsibility from a voluntary local youth leader role to a locally and nationally respected political figure and youth expert and an able operations manager for the whole program. Without them, our appointed office super-peer Marie and all the group super-peers and peer educators none of the extraordinary progress would have been possible.

Regular Zoom conferences have enabled collaborative discussion and planning as we jointly seek to broaden the application of the program. The need to contain growth within affordable limits and to dramatically reduce future costs per school, if the program is to grow - as we all hope it will - has become a key topic of our interactions. As described in last year's report, the program reaches more and more schools; including the secondary schools in the three towns in North Malawi nearest to the capital of the Region - Mzuzu where the program started and is continuing in nearly all secondary schools. Primary schools cannot currently be reached though community level changes necessitate delivering the intervention in primaries. Pupils in primary schools, particularly in rural areas and private and community schools are aged up to 18 and as in secondary schools the commonest reason

## Health Behaviour Group

### Company Limited by Guarantee

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

##### Year ended 31 July 2024

for failure to complete education is early marriage and/or unplanned pregnancy. Plans are being developed for delivery in the five to tenfold number of primary schools to secondary schools. While over 90% of children attend a primary school only 25% get access to secondary education so the problems of delivery are logistically and financially much greater and will require development of new approaches which we are addressing. The program now runs additional whole community as well as in faith and community based youth group sessions in all areas and the Malawi team have been running sessions in the University. Leaders and peers from the five main Christian denominations and Muslims are trained together for work in faith supported youth groups.

Apause has an increasing media presence on Facebook with around 3000 followers and has been featured on the community Radio station Chirundu FM in the Nkhata Bay area where education managers and community leaders are working together to achieve a wider reach than just to Secondary school pupils. This is further discussed below under the heading 2025 Malawi visit.

##### Evaluation.

The external evaluation reported last year has been completed and reported by the sponsors though was only able to evaluate the form 1 rather than the whole program. The findings confirmed that the program was very well received at all levels of schools, authorities and the community with highly significant changes in outputs similar to those achieved in the UK and Ireland program. A critical outcome is also believed to have been achieved in reports of dramatic reductions of girls leaving education early because of marriage or pregnancy. Head teachers describe as whole school changes of "improved discipline" which we believe is code for fewer inappropriate early sexual relationships but also reflects most young people's experience of being able to discuss relationships in their SRE curriculum and recognise and learn desirable social norms.

With the increased travel for the Malawi Apause leaders and super-peer it was decided to buy a vehicle part owned by the operations manager with an 80% loan from Malawi Apause to be paid back over 5 years, after which the vehicle will become the property of PM who is paying off 20% of the loan from his own resources. . This turned out to be timely as it, with most second-hand vehicles in Malawi, was bought from abroad and in early 2024 there was a 40% devaluation of the Malawi Kwacha.

##### 2024 Malawi visit

As a result of ill health JT has been unable to travel to Malawi. In Late 2024 DE's partner Kim Hicks bravely accompanied DE (since his retirement a freelance consultant and advisory member of HBG) on his third and extended visit to the program mainly concentrated in the Nkhata Bay area and brief visits to Mzuzu, Rumphi and Ekwendeni. The prime purpose of the visit was to explore a collaboration with a community Radio station who had contacted the Apause group in Malawi. As predicted by JT they were warmly welcomed, supported by the team and generously hosted for some of their accommodation by Catherine and Lewis Chinula in Mzuzu where we had previously stayed. They also enjoyed their stay as Kim was introduced to Malawi culture, supported David and created her own social following while keeping an inciteful record of their experiences and work.

This visit had been carefully planned on a spreadsheet with each day being divided into morning and afternoon sessions with evenings generally kept flexible.

The aim was to replicate in a village and/or primary school setting the most salient elements from one of the existing Apause Malawi secondary school sessions. The function of the radio station was to provide a means of curating key ideas from different demographics of the community and primary

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### Company Limited by Guarantee

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

#### Year ended 31 July 2024

school students allowing them to be shared on air whilst preserving the anonymity of the actual contributors.

It was envisaged that the session to be piloted would run simultaneously or at least close in timings in various classrooms before the recorded discussions were collated and played back by Chirundu FM Radio, thus potentiating a much wider reach of the programme but at a significantly lower cost.

On arrival at Nkhata Bay and meeting the Chirundu FM radio station and being introduced to the village and its elders, it became apparent to David and Kim that an intervention involving multiple classrooms and community venues was, in this instance, going to prove a logistical impossibility.

Sensitive negotiations between the Apause Malawi Team, Chirundu FM and the community leaders secured an agreement to run the pilot programme in just one venue with four different demographics separated into two spaces and over a two-day recording. A third day was arranged whereby a panel representing all four demographics and experts in sexual health would meet to debate key themes and challenges whilst arriving at some community wide response.

All the interactions both within the small group discussions and the final panel meeting were recorded and edited into a compelling and popular series of radio programmes.

The final panel meeting turned out to be a community event of considerable importance especially when the chief was presented on of the new footballs brought over from England by David and Kim. Fifty footballs in total had been purchased and transported to Malawi with a view to offering an activity and focal point for school and community cohesion. The ball was ceremonially handed over following many formalities and speeches expressing gratitude and resolutions to serve the needs of the community's young people.

While the pilot fell short of certain logistical expectations, nonetheless it established several potential ways forward to scaling up Apause Malawi by deploying the medium of radio. Equally importantly, it was huge diplomatic success securing the goodwill and collaborative energies of the local education authority, community and school leaders for the future.

We look forward to a more detailed review of the visit with plans from our Malawi colleagues for implementation in multiple primary/community classrooms and venues.

#### Source of funds

HBG continues to be mainly financed by donations from a Charities Aid Foundation Trust.

#### Financial review

Total incoming resources for the period were £54,955 (2023: £25,000). Total resources expended were £34,142 (2023: £41,265) resulting in net income for the year of £20,813 (2023: net expenditure of £16,265). The charity has reserves carried forward of £23,936. (2023: reserves carried forward of £3,123).

#### 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 2024 stood at £nil (2023: £nil).

# Health Behaviour Group

## Company Limited by Guarantee

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

#### Year ended 31 July 2024

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 free reserves at 31st July 2024 of £23,936. (2023: £3,123).

Reserves are not considered necessary as the principal donor has covenanted to contribute funds to the charity as and when required.

#### 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 2024**

#### **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.

During the period 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. In May 2021 the office was moved to space rented by the CEO (Mr D Evans) at a rate of £300 pm which was considered a fair market rate.

2. Uncertain markets.

UK markets still remain uncertain following COVID but are stabilising post year end.

3. Future Plans.

The charity will seek to expand its offering within schools and young persons institutes in the UK and abroad.

## Health Behaviour Group

### Company Limited by Guarantee

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

Year ended 31 July 2024

#### Reference and administrative details

Registered charity name	Health Behaviour Group
Charity registration number	1116532
Company registration number	05857943
Principal office and registered office	20 Chamberlain Street Wells Somerset BA5 2PF

#### The trustees

Dr R A Jackson  
Mr M Macan  
Mr A P Paine  
Dr J H Tripp (Chairman)

Company secretary	Mr D L Evans
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Independent examiner	RICHARD WARD
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#### 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 28/05/25 and signed on behalf of the board of trustees by:



Mr A P Paine  
Trustee



## Health Behaviour Group

### Company Limited by Guarantee

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

**Year ended 31 July 2024**

I report to the trustees on my examination of the independently examined financial statements of Health Behaviour Group ('the charity') for the year ended 31 July 2024.

#### 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 independently examined 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 independently examined financial statements do not accord with those records; or
3. the independently examined 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 independently examined 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.



Independent Examiner

RICHARD WARD

29/05/25

# Health Behaviour Group

Company Limited by Guarantee

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

Year ended 31 July 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	54,955	<b>54,955</b>	25,000
<b>Total income</b>		<u>54,955</u>	<u><b>54,955</b></u>	<u>25,000</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	34,142	<b>34,142</b>	41,265
<b>Total expenditure</b>		<u>34,142</u>	<u><b>34,142</b></u>	<u>41,265</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>20,813</u>	<u><b>20,813</b></u>	<u>(16,265)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		3,123	<b>3,123</b>	19,388
<b>Total funds carried forward</b>		<u>23,936</u>	<u><b>23,936</b></u>	<u>3,123</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 2024**

	Note	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible fixed assets	14		227		303
<b>Current assets</b>					
Debtors	15	2,250		3,000	
Cash at bank and in hand		22,143		6,459	
		<u>24,393</u>		<u>9,459</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>684</u>		<u>6,639</u>	
<b>Net current assets</b>			<u>23,709</u>		<u>2,820</u>
<b>Total assets less current liabilities</b>			<u>23,936</u>		<u>3,123</u>
<b>Net assets</b>			<u>23,936</u>		<u>3,123</u>
<b>Funds of the charity</b>					
Unrestricted funds			<u>23,936</u>		<u>3,123</u>
<b>Total charity funds</b>	17		<u>23,936</u>		<u>3,123</u>

For the year ending 31 July 2024 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 independently examined 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 independently examined financial statements.

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

These independently examined financial statements were approved by the board of trustees and authorised for issue on ...28/05/25..., and are signed on behalf of the board by:



Mr A P Paine  
Trustee

# Health Behaviour Group

## Company Limited by Guarantee

### Notes to the Independently Examined Financial Statements

#### Year ended 31 July 2024

#### 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 independently examined 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 Independently Examined Financial Statements *(continued)*

#### Year ended 31 July 2024

#### 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 |
|-----------|------------------------|

##### 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.

##### 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.

##### 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.

## Health Behaviour Group

### Company Limited by Guarantee

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

#### Year ended 31 July 2024

##### 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 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations	54,955	54,955	25,000	25,000

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

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Apause Programme	3,621	3,621	4,776	4,776
Malawi Pilot Project	26,993	26,993	29,000	29,000
Support costs	3,528	3,528	7,489	7,489
	<u>34,142</u>	<u>34,142</u>	<u>41,265</u>	<u>41,265</u>

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

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Apause Programme	3,621	3,528	7,149	12,265
Malawi Pilot Project	26,993	—	26,993	29,000
	<u>30,614</u>	<u>3,528</u>	<u>34,142</u>	<u>41,265</u>

## Health Behaviour Group

### Company Limited by Guarantee

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

#### Year ended 31 July 2024

#### 8. Analysis of charitable expenditure

Unrestricted funds - Apause Programme	2024	2023
	£	£
Opening stock	—	1,100
Rent, rates and water	3,758	3,600
Insurance	(137)	76
Total	<u>3,621</u>	<u>4,776</u>
Support costs as per note 10	3,528	7,489
Total	<u>7,149</u>	<u>12,265</u>
Unrestricted funds - Malawi Pilot Project		
Direct charitable activity - Malawi Pilot Project	26,993	29,000
Total	<u>34,142</u>	<u>41,265</u>

#### 9. Analysis of support costs

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

	Analysis of governance and support costs - Apause programme	Total 2024	Total 2023
	£	£	£
Communications and IT	690	690	611
General office	76	76	101
Human resources	1,632	1,632	1,733
Finance costs	17	17	254
Governance costs	756	756	4,040
Sundry	357	357	750
	<u>3,528</u>	<u>3,528</u>	<u>7,489</u>

Governance costs are in respect of the 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.

# Health Behaviour Group

## Company Limited by Guarantee

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

#### Year ended 31 July 2024

#### 10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	76	101
Loss on disposal of heritage assets	—	3,000
	<u>          </u>	<u>          </u>

#### 11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the independently examined financial statements	<u>          </u> —	<u>          </u> —

#### 12. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 13. 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. (2023: nil).

#### 14. Tangible fixed assets

	Equipment	Total
	£	£
<b>Cost</b>		
At 1 August 2023 and 31 July 2024	<u>6,475</u>	<u>6,475</u>
<b>Depreciation</b>		
At 1 August 2023	6,172	6,172
Charge for the year	76	76
At 31 July 2024	<u>6,248</u>	<u>6,248</u>
<b>Carrying amount</b>		
At 31 July 2024	<u>227</u>	<u>227</u>
At 31 July 2023	<u>303</u>	<u>303</u>



# Health Behaviour Group

## Company Limited by Guarantee

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

#### Year ended 31 July 2024

#### 15. Debtors

	2024	2023
	£	£
Trade debtors	<u>2,250</u>	<u>3,000</u>

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

	2024	2023
	£	£
Accruals and deferred income	684	684
Director loan accounts	—	5,955
	<u>684</u>	<u>6,639</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. The loan balance of £4,000 has been written off as a donation without gift aid in the year ended 31 July 2023. The loan balance of £5,955 has been written off as a donation without gift aid in the year ended 31 July 2024.

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 August 2023	Income	Expenditure	At 31 July 2024
	£	£	£	£
General funds	<u>3,123</u>	<u>54,955</u>	<u>(34,142)</u>	<u>23,936</u>

  

	At 1 August 2022	Income	Expenditure	At 31 July 2023
	£	£	£	£
General funds	<u>19,388</u>	<u>25,000</u>	<u>(41,265)</u>	<u>3,123</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 Independently Examined Financial Statements *(continued)*

#### Year ended 31 July 2024

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

	Unrestricted Funds	Total Funds
	£	2024 £
Tangible fixed assets	227	227
Current assets	23,709	23,709
<b>Net assets</b>	<u>23,936</u>	<u>23,936</u>

  

	Unrestricted Funds	Total Funds
	£	2023 £
Tangible fixed assets	303	303
Current assets	2,820	2,820
<b>Net assets</b>	<u>3,123</u>	<u>3,123</u>

#### 19. 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 has now been written off.

This year, donations of £54,955 have been received from the trustees. (2023 £25,000)