

REGISTERED COMPANY NUMBER: 07736473 (England and Wales)

SCOTTISH CHARITY NUMBER: SC042857

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025  
FOR  
BRITISH OBESITY SOCIETY LIMITED  
(A COMPANY LIMITED BY GUARANTEE)**

TAG Accountants Group Limited  
Unit 8, Pendeford Place  
Pendeford Business Park  
Wobaston Road  
Wolverhampton  
WV9 5HD



**BRITISH OBESITY SOCIETY LIMITED**  
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**for the Year Ended 31 AUGUST 2025**

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## BRITISH OBESITY SOCIETY LIMITED

### REPORT OF THE DIRECTORS/TRUSTEES for the Year Ended 31 AUGUST 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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).

22 May 2026

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The Board's vision for the Charity is:

To advance the education of the public and healthcare professionals in the prevention of and the effective treatment and management of obesity.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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

All funds within the Charity are unrestricted in their charitable nature.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

07736473 (England and Wales)

##### Scottish Charity number

SC042857

##### Registered office

8 Penderford Place  
Penderford Park  
Wobaston Road  
Wolverhampton  
England  
WV9 5HD

#### DIRECTORS & TRUSTEES

Ms J Deville-Almond

Chair

Mr P Evans

Dr A Hartland

#### INDEPENDENT EXAMINER

TAG Accountants Group Limited  
Chartered Accountants  
Unit 8, Pendeford Place  
Pendeford Business Park  
Wobaston Road  
Wolverhampton  
WV9 5HD

**BRITISH OBESITY SOCIETY LIMITED**

**REPORT OF THE DIRECTORS/TRUSTEES  
for the Year Ended 31 AUGUST 2025**

21 May 2026

**TRUSTEES RESPONSIBILITY STATEMENT**

The trustees (who are also the directors of BRITISH OBESITY SOCIETY for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees and signed on its behalf by:

**Ms J DEVILLE-ALMOND**

Director/Trustee

Date: .....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
BRITISH OBESITY SOCIETY LIMITED**

**Independent examiner's report to the trustees of BRITISH OBESITY SOCIETY ('the Company')**

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

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Adrian Holles, FCA  
Institute of Chartered Accountants in England and Wales

TAG Accountants Group Limited  
Chartered Accountants  
Unit 8, Pendeford Place  
Pendeford Business Park  
Wobaston Road  
Wolverhampton  
WV9 5HD

Date: .....

BRITISH OBESITY SOCIETY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 AUGUST 2025

		2025 Total funds	2024 Total funds
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM</b>	3		
Donations		5,428	7,500
<b>Total</b>		<u>5,428</u>	<u>7,500</u>
<b>EXPENDITURE ON</b>			
Raising funds		<u>8,943</u>	<u>2,147</u>
<b>NET INCOME</b>	4	(3,515)	5,353
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		9,842	4,489
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>6,327</u></u>	<u><u>9,842</u></u>

22 May 2026





**BRITISH OBESITY SOCIETY LIMITED**

**BALANCE SHEET  
At 31 AUGUST 2025**

		2025 Total funds	2024 Total funds
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	6	994	1,301
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		6,773	9,981
<b>CREDITORS</b>			
Amounts falling due within one year		(1,440)	(1,440)
<b>NET CURRENT ASSETS</b>		<u>5,333</u>	<u>8,541</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>6,327</u>	<u>9,842</u>
<b>NET ASSETS</b>		<u><u>6,327</u></u>	<u><u>9,842</u></u>
<b>FUNDS</b>	7		
Unrestricted funds – General Fund		<u>6,327</u>	<u>9,842</u>
<b>TOTAL FUNDS</b>		<u><u>6,327</u></u>	<u><u>9,842</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

**Ms J Deville-Almond, Director/Trustee**

The notes form part of these financial statements

## BRITISH OBESITY SOCIETY LIMITED

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 AUGUST 2025

#### 1. CHARITY STATUS

The charity is limited by guarantee and consequently does not have any share capital. Each of the trustees is liable to contribute an amount no exceeding £1 towards the assets of the charity in the event of liquidation.

#### 2. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### Income and debtors

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

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

##### Expenditure and creditors

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% by reducing balance basis
Computer Equipment	- 15% by straight line basis

##### Taxation

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

##### Fund accounting

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

##### Going concern

These financial statements have been prepared on the going concern basis, as deemed applicable by the trustees.

**BRITISH OBESITY SOCIETY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**for the Year Ended 31 AUGUST 2025**

**3. RAISING FUNDS**

**Raising donations and legacies**

	2025	2024
	£	£
Donations	5,428	7,500
	<hr/>	<hr/>
	<u>5,248</u>	<u>7,500</u>

**4. NET INCOME/(EXPENDITURE)**

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

	2025	2024
	£	£
Depreciation - owned assets	307	267
	<hr/>	<hr/>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024. The Trustees were paid travel expenses during the year.

**6. FIXED ASSETS**

	F&F/Computer Equipment £	Total £
<b>COST</b>		
At 1 SEPTEMBER 2024	3,379	3,379
Addition	<hr/>	<hr/>
	<hr/>	<hr/>
At 31 AUGUST 2025	3,379	3,379
<b>DEPRECIATION</b>		
At 1 SEPTEMBER 2024	2,078	2,078
Charge for year	<hr/>	<hr/>
	<hr/>	<hr/>
At 31 AUGUST 2025	2,385	2,385
	<hr/>	<hr/>
<b>NET BOOK VALUE</b>		
At 31 AUGUST 2025	<u>994</u>	<u>994</u>
At 31 AUGUST 2024	<u>1,301</u>	<u>1,301</u>

**BRITISH OBESITY SOCIETY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
for the Year Ended 31 AUGUST 2025

**7. MOVEMENT IN FUNDS**

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
<b>Unrestricted funds</b>			
General fund	9,842	(3,515)	6,327
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	9,842	(3,515)	6,327
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,428	(8,943)	(3,515)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	5,428	(8,943)	(3,515)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Comparatives for movement in funds**

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted Funds</b>			
General fund	4,489	5,353	9,842
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	4,489	5,353	9,842
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**14. RELATED PARTY DISCLOSURES**

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