

Company registration number: 04583585

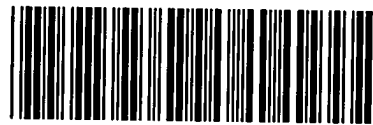
Charity registration number: 1103678

# OBESITY MANAGEMENT ASSOCIATION

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2022

THURSDAY



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28/09/2023

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COMPANIES HOUSE

ST Accountancy Ltd  
8 Clappentail Park  
Lyme Regis  
Dorset  
DT7 3NB

# **OBESITY MANAGEMENT ASSOCIATION**

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# **OBESITY MANAGEMENT ASSOCIATION**

## **Reference and Administrative Details**

### **Trustees**

J Cooke (resigned April 2022)  
A Hunter  
Dr C Norton  
C Standing  
Dr V Lintelmann (resigned 22 February 2022)

### **Directors**

J Cooke  
A Hunter  
Dr C Norton  
C Standing

### **Registered Office**

C/O 8 Clappentail Park  
Lyme Regis  
Dorset  
DT7 3NB

### **Company Registration Number**

04583585

### **Charity Registration Number**

1103678

### **Independent Examiner**

ST Accountancy Ltd  
8 Clappentail Park  
Lyme Regis  
Dorset  
DT7 3NB

## **OBESITY MANAGEMENT ASSOCIATION**

### **Trustees' Report for the Year Ended 31 December 2022**

The Trustees, who are also Directors for the purposes of company law, are pleased to present their annual report together with the financial statements for the year ending 31 December 2022. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and 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).

#### **Charitable Objectives and Activities**

The Charity's objectives are to promote the relief of illness, disability and suffering in such ways as the Charity from time to time think fit without regard to race, nationality, creed, age, gender or sexual orientation and without geographical restriction and in particular, but without prejudice to the generality of such objects:

- a) by establishing a self-regulatory professional association for weight management clinics for the proper care, treatment, and education of persons who are suffering obesity ("the beneficiaries");
- b) by conducting or promoting or encouraging research and evaluation into the care, welfare, treatment and support of the beneficiaries and the dissemination of knowledge;
- c) by providing or encouraging or assisting in the teaching or training of any person connected with the care, treatment or welfare of the beneficiaries and by providing or facilitating the provision of vocational training or other training services to such persons;
- d) to provide advice and assistance to others on matters within the objects of the charity either free of charge or subject to such payment as the charity may think fit.

The Trustees consider that these objectives, and the activities summarised below, further the Association's charitable purposes for the public benefit. In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our Trustees' meetings.

#### **Constitution**

Obesity Management Association is a company limited by guarantee (number 04583585) and obtained charity status on 11 May 2004 (number 1103678). Its Memorandum and Articles of Association form its governing document. Under those Articles, the members of the Management Committee are empowered at any time to appoint any person to be a member of the Council, but any member so appointed shall hold office only until the next following annual general meeting and shall then be eligible for re-election.

#### **Trustees/Council of Management**

The following members of the Council of Management have held office since 1 January 2022:

J Cooke (resigned April 2022)

A Hunter

Dr C Norton

C Standing

These individuals also constitute Directors of the company for the purpose of the Companies Act 2006.

## **OBESITY MANAGEMENT ASSOCIATION**

### **Trustees' Report for the Year Ended 31 December 2022 (Continued)**

#### **Reference and Administrative Details**

For reference and administrative details please see Charity Information on page 2.

#### **Review of Activities, Achievements and Performance**

The agreed sponsorship from Novo Nordisk came to an end on the 31 October 2021. Despite a marketing campaign to the sector and approaching suppliers, future finance for the association has not been found. It was therefore decided during a board meeting of Trustees held on 15 February 2023 to close OMA.

#### **Financial Review**

This year saw a decrease in expenditure to £34,806 (2021: £44,074) due to the decreased activities carried out by the association. Membership income for the year increased slightly to £700 (2021: £355), however there was no sponsorship income during the year (2021: £52,000), due to the agreed sponsorship from Novo Nordisk coming to an end in 2021.

There was a deficit of income over expenditure of £34,105 during the year (2021: a surplus of £8,283) leaving year-end funds of £7,811 (2021: £41,916), of which £7,811 (2021: £41,916) is held within cash at bank.

The Trustees consider that due to the inability to secure future finance for OMA, the association is no longer financially sound and will not be able to meet its objectives. It has therefore been decided to close OMA during 2023.

#### **Reserves Policy**

The Trustees have reviewed the charity's needs for reserves in line with guidance issued by the Charity Commission. It is considered that the level of free reserves held by the company is sufficient to cover all projected expenditure up until the closure of the charity.

#### **Statement of Fundraising**

The Association relies on a mixture of membership income and sponsorship activities.

Membership income is driven from clinics offering weight management services.

The Association carries out some activities internally and via suppliers of this sector to make clinics aware of the Association and its aims. The only activities carried out externally were the circulation of materials drafted by the Association.

The sponsorship from Novo Nordisk ended in the prior year. Despite a marketing campaign to the sector and approaching suppliers, future sponsorship for the association has not been found.

## **OBESITY MANAGEMENT ASSOCIATION**

### **Trustees' Report for the Year Ended 31 December 2022 (Continued)**

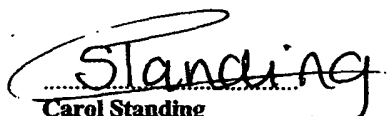
#### **Statement of Fundraising (continued)**

No professional fundraising organisations have been used by the charity.

There has been no failure by the charity, or anyone acting on its behalf to comply with fundraising standard.

The charity received no complaints in relation to its fundraising activities.

The annual report was approved by the trustees of the charity on 25 September 2023 and signed on its behalf by:

  
Carol Standing  
Director/Trustee

## **OBESITY MANAGEMENT ASSOCIATION**

### **Statement of Trustees' Responsibilities**


The trustees (who are also the directors of Obesity Management Association for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 25 September 2023 and signed on its behalf by:



**Carol Standing**  
Director/Trustee

## **OBESITY MANAGEMENT ASSOCIATION**

### **Independent Examiner's Report to the trustees of Obesity Management Association**

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 8 to 13.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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



.....  
Sarah TenBroeke ACA

8 Clappentail Park  
Lyme Regis  
Dorset  
DT7 3NB

24 September 2023



# OBESITY MANAGEMENT ASSOCIATION

## Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income and Endowments from charitable activities:</b>					
Membership		700	-	700	355
Sponsorship		-	-	-	52,000
Interest income		1	-	1	2
<b>Total Income</b>	3	<b>701</b>	<b>-</b>	<b>701</b>	<b>52,357</b>
<b>Expenditure on:</b>					
<i>Charitable activities:</i>					
Legal and professional fees		(28,310)	-	(28,310)	(31,838)
Marketing and PR costs		(1,453)	-	(1,453)	-
Website development		(144)	-	(144)	(146)
Room hire		-	-	-	-
<i>Support costs:</i>					
Accountancy		(1,500)	-	(1,500)	(2,176)
Rent		-	-	-	(4,000)
Secretary and admin fees		(3,210)	-	(3,210)	(4,878)
Sundry		(189)	-	(189)	(1,037)
<b>Total Expenditure</b>		<b>(34,806)</b>	<b>-</b>	<b>(34,806)</b>	<b>(44,074)</b>
Net income/(expenditure)		(34,105)	-	(34,105)	8,283
Transfer between funds		-	-	-	-
Net movement in funds		(34,105)	-	(34,105)	8,283
<b>Reconciliation of funds</b>					
Total funds brought forward		41,916		41,916	33,633
Total funds carried forward	12	7,811	-	7,811	41,916

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 9.

# OBESITY MANAGEMENT ASSOCIATION

(Registration number: 04583585)  
Balance Sheet as at 31 December 2022

	Note	2021 £	2021 £
<b>Current assets</b>			
Debtors	7	-	-
Cash at bank and in hand		37,261	48,460
		37,261	48,460
<b>Creditors: amounts falling due within one year</b>	8	(29,450)	(6,544)
<b>Total assets less current liabilities</b>		7,811	41,916
<b>Funds of the charity:</b>			
Restricted income funds		-	-
Unrestricted income funds		7,811	41,916
<b>Total funds</b>	9	7,811	41,916

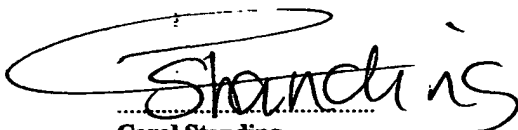
For the year ended 31 December 2022 the company is entitled to exemption under section 477 of the Companies Act 2006, relating to small companies.

No members have required the company to obtain an audit of its accounts for the year ended 31 December 2022 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for the preparation of accounts.

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

The financial statements on pages 8 to 13 were approved by the trustees, and authorised for issue on 25 September 2023 and signed on their behalf by:

  
Carol Standing  
Director/Trustee

# **OBESITY MANAGEMENT ASSOCIATION**

## **Notes to the Financial Statements for the Year Ended 31 December 2022**

### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. The charity is in the process of being wound up.

### **2 Accounting policies**

#### **2.1 Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **2.2 Statement of compliance**

The financial statements have been 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.

#### **2.3 Basis of preparation**

Obesity Management Association meets the definition of a public benefit entity under FRS 102. We draw attention to the Financial Review section of the Trustees' Report which explains that the directors intend to liquidate the company and therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly, the financial statements have been prepared on a break up basis.

#### **2.4 Exemption from preparing a cash flow statement**

The charity is exempt from included a cash flow statement in these financial statements under Update Bulletin 1 published on 2 February 2016.

#### **2.5 Income and endowments**

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

#### **2.6 Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

## **OBESITY MANAGEMENT ASSOCIATION**

### **Notes to the Financial Statements for the Year Ended 31 December 2022**

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **2.7 Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **2.8 Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **2.9 Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

# OBESITY MANAGEMENT ASSOCIATION

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 3 Income

	Total 2022 £	Total 2021 £
Income from membership	700	355
Income from sponsorship	-	52,000
Income from investments: interest income	1	2
	<u>701</u>	<u>52,357</u>

### 4 Employees

The average number of employees during the year was 4 (2021: 4). All employees were non-remunerated directors.

### 5 Trustees remuneration and expenses

Trustees received no remuneration during the year (2021: £nil) and no expenses (2021: £nil) were reimbursed.

### 6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 7 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	-
	<u>-</u>	<u>-</u>

### 8 Creditors

Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	26,050	4,644
Accruals and deferred income	3,400	1,900
	<u>29,450</u>	<u>6,544</u>

## OBESITY MANAGEMENT ASSOCIATION

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 9 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds	41,916	701	(34,806)	7,811
Restricted funds	-	-	-	-
<b>Total funds</b>	<b>41,916</b>	<b>701</b>	<b>(34,806)</b>	<b>7,811</b>

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds	33,633	52,357	(44,074)	41,916
Restricted funds	-	-	-	-
<b>Total funds</b>	<b>33,633</b>	<b>52,357</b>	<b>(44,074)</b>	<b>33,633</b>

#### 10 Related party transactions

Trustees received no remuneration during the year (2021: *£nil*) and no expenses (2021: *£nil*) were reimbursed.

There are no further related party transactions to disclose.