

Charity registration number SC046920 (Scotland)

BRITISH SOCIETY OF LIFESTYLE MEDICINE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2025

BRITISH SOCIETY OF LIFESTYLE MEDICINE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Lawson F Elliot D Ravindran S Smith J Bower S Shah T Brunning	(Appointed 27 January 2026)
Key Management Personnel	F Quin E Mulligan A Howie	Executive Director (resigned June 2026) Head of Operations Head of Growth and Development
Charity number (Scotland)	SC046920	
Principal address	Haddington House 28 Sidegate Haddington East Lothian EH41 4BU	
Auditor	Azets Audit Services Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS	
Bankers	TSB Bank PLC Edinburgh ED12 7SD	

BRITISH SOCIETY OF LIFESTYLE MEDICINE

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BRITISH SOCIETY OF LIFESTYLE MEDICINE

CHAIR'S STATEMENT

FOR THE YEAR ENDED 31 OCTOBER 2025

It is my pleasure to present the British Society of Lifestyle Medicine's Annual Report for the year ended 31 October 2025.

This has been a significant year in the Society's development. Over recent years we have invested considerably in our people, our educational infrastructure, our digital capabilities and our international relationships. During 2025 many of those investments began to demonstrate their value, enabling BSLM to strengthen its position as the UK's leading professional body for lifestyle medicine while continuing to extend its influence internationally.

Our vision remains unchanged: to transform healthcare through the evidence-based application of lifestyle medicine. The need for this work has never been greater. Across the UK and internationally, health systems continue to face increasing pressures from preventable chronic disease, workforce shortages and rising healthcare costs. Lifestyle medicine provides a practical, evidence-based approach to prevention, treatment and, where possible, reversal of many long-term conditions. BSLM continues to play a leading role in equipping healthcare professionals with the knowledge, skills and confidence to deliver that change.

Our members remain at the heart of everything we do; fueled by the education we offer through our Learning Academy. During the year we continued to expand and refine our offer, providing an increasingly comprehensive portfolio of accredited education for healthcare professionals across multiple disciplines. It has been particularly encouraging to see continued growth in member and learner numbers and the increasing recognition of the quality of our educational programmes, culminating in the Society receiving international recognition through the Brandon Hall Excellence Awards. Such recognition reflects the commitment and expertise of our staff, faculty, volunteers and educational partners, who continually strive to deliver learning experiences of the highest standard.

Alongside our educational developments, we have continued to strengthen our research, publications and professional influence. The Society's journal, Lifestyle Medicine Advances, alongside our wider academic collaborations, is positioned to enhance the evidence base supporting lifestyle medicine and provides an important platform for disseminating new knowledge across the profession.

One of the most exciting developments during the year has been the continued expansion of our international activities. Through our commercial subsidiary, World Lifestyle Medicine & Education Services (WLMES), and our growing relationships with organisations around the world, BSLM's educational programmes are now reaching healthcare professionals far beyond the United Kingdom. Partnerships established across Asia and the Middle East demonstrate both the global demand for high-quality lifestyle medicine education and the growing reputation of the Society as a trusted provider of professional training, with over 500 students around the globe learning a version of Core Accreditation.

Our annual conference once again brought together clinicians, researchers, educators and partners from across the lifestyle medicine community. Events such as these continue to demonstrate the strength of the Society's membership and the collaborative spirit that underpins our work. The enthusiasm, innovation and willingness of our members to share knowledge remains one of BSLM's greatest strengths. Once again reaching over 1,000 delegates, the event was a huge success introducing and embedding lifestyle medicine to new and existing audiences.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

CHAIR'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

While there has been much to celebrate during the year, the Board also recognises that sustained growth brings new challenges. As the Society has expanded, we have continued to invest in people, systems and infrastructure to support future development. These investments inevitably placed pressure on short-term financial performance and cash flow during the year. The Trustees have maintained careful oversight of these matters and remain committed to ensuring that the Society develops in a financially sustainable manner, balancing investment for future growth with prudent financial management and robust governance.

The Board has therefore maintained a strong focus not only on delivering against our charitable objectives, but also on strengthening financial resilience, improving organisational processes and ensuring that the Society is well placed to respond to future opportunities. This work will continue during 2026 as we build on the foundations established over recent years.

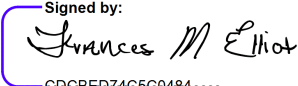
None of the Society's achievements would have been possible without the dedication and commitment of our staff, trustees, faculty members, volunteers and ambassadors. Their expertise, professionalism and passion for improving patient care through lifestyle medicine continue to inspire confidence in the Society's future.

I would also like to thank our members, educational partners, sponsors and supporters for their continued confidence in BSLM. Your commitment enables the Society to extend its reach and increase its impact, both within the UK and internationally.

Looking ahead, the Trustees remain optimistic about the Society's future. BSLM enters the next phase of its development with an established reputation for educational excellence, a growing international presence, an expanding membership community and a clear strategic direction. While the external healthcare environment continues to evolve, the need for evidence-based lifestyle medicine has never been more compelling, and we remain committed to ensuring that the Society continues to lead, innovate and advocate for the benefit of patients, healthcare professionals and society as a whole.

On behalf of the Board of Trustees, I thank everyone who has contributed to the Society's continued success throughout 2025 and look forward with confidence to the opportunities that lie ahead.

Signed by:



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F Elliot

Chair of Board of Trustees

Date: 10 August 2026
Date:

BRITISH SOCIETY OF LIFESTYLE MEDICINE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2025

The trustees present their annual report and financial statements for the year ended 31 October 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (effective 1 January 2019).

Objectives and activities

The British Society of Lifestyle Medicine (BSLM) exists to advance public health by promoting the evidence-based practice of lifestyle medicine across the United Kingdom and internationally. The Society believes that the prevention, management and, where appropriate, reversal of chronic disease through lifestyle interventions should form a central component of modern healthcare.

The Society's charitable purpose is achieved through the education and support of healthcare professionals, enabling them to develop the knowledge, skills and confidence required to incorporate lifestyle medicine into routine clinical practice. In doing so, BSLM seeks to improve patient outcomes, reduce health inequalities and contribute to a more sustainable healthcare system.

During 2025, the Society continued to pursue these objectives through a broad programme of educational activity, professional development, research, collaboration and advocacy. This included the continued development and delivery of accredited educational programmes, the expansion of the BSLM Learning Academy, increased delivery of conferences and events, publication of educational resources, support for research and academic collaboration, and the strengthening of strategic partnerships within both the UK and internationally.

The Trustees review the Society's objectives and strategic priorities on a regular basis to ensure that its activities continue to reflect the evolving needs of healthcare professionals, patients and the wider health system. Throughout the year, the Board remained satisfied that the Society's work continued to align closely with its charitable purposes and strategic objectives.

Public benefit

The Trustees have had due regard to OSCR guidance on public benefit when determining the Society's activities and future priorities.

BSLM exists to improve the health and wellbeing of the public by increasing the availability and quality of lifestyle medicine delivered by appropriately trained healthcare professionals. Although the Society's direct beneficiaries are its members and learners, the ultimate beneficiaries are the patients and communities they serve.

The Society delivers public benefit in several ways.

Through the provision of high-quality education and professional development, BSLM equips healthcare professionals from a wide range of disciplines with the knowledge and practical skills required to apply evidence-based lifestyle medicine in clinical practice. This contributes to improved patient care, greater emphasis on disease prevention and healthier populations.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

Activities

The Society also advances public benefit through the promotion of research, dissemination of scientific evidence and encouragement of multidisciplinary collaboration. By supporting innovation, contributing to the growing evidence base and facilitating the exchange of knowledge between clinicians, researchers and educators, BSLM helps ensure that lifestyle medicine continues to develop as a credible and evidence-led clinical discipline.

Our Voice of Lived experience group has evolved and is gaining in traction and momentum. We continue to work closely with them to understand patient and public needs and working towards a patient facing offering.

Collaboration remains fundamental to the Society's approach. During 2025 BSLM continued to work alongside healthcare organisations, academic institutions, employers, policymakers and international partners to encourage wider adoption of lifestyle medicine principles across healthcare systems. These partnerships extend the Society's impact well beyond its membership and enable the benefits of lifestyle medicine to reach a broader population.

The Society is committed to ensuring that its educational resources and professional development opportunities remain relevant, accessible and of the highest quality. By supporting healthcare professionals throughout their careers, BSLM contributes to the development of a workforce better equipped to address the increasing burden of preventable chronic disease.

The Trustees are satisfied that the Society's activities throughout the year provided clear public benefit in furtherance of its charitable objectives.

Achievements and performance

The Trustees are pleased to report that 2025 represented another year of significant progress for the Society as it continued to deliver against its strategic objectives and charitable purpose. Building upon investments made in recent years, BSLM further strengthened its position as the United Kingdom's leading professional body for lifestyle medicine while extending its educational reach, broadening its influence and enhancing the organisational capability required to support future growth.

Throughout the year, the Society remained focused on advancing public health through the education and development of healthcare professionals, the promotion of evidence-based practice and the encouragement of multidisciplinary collaboration. These activities continue to deliver public benefit by equipping clinicians with the knowledge and skills necessary to prevent, manage and, where appropriate, reverse chronic disease through lifestyle medicine.

The Trustees recognise that the Society's success is no longer defined by any single activity. Instead, BSLM now delivers its charitable objectives through four interconnected strategic pillars: educational excellence, professional community, research and influence, and international development. Together, these areas of activity provide a strong and sustainable platform from which the Society can continue to maximise its impact.

Educational Excellence

Education remains the Society's principal charitable activity and its greatest opportunity to improve health outcomes through the development of healthcare professionals.

During 2025, BSLM continued to strengthen and expand its educational portfolio through the ongoing development of the Learning Academy, which has become one of the Society's defining strategic assets. The Academy now provides an integrated learning environment supporting healthcare professionals across multiple disciplines and at every stage of their lifestyle medicine journey.

Learner engagement continued to grow throughout the year, with almost 5,000 healthcare professionals now having accessed educational programs through the Learning Academy platform and increased opportunities for engagement to drive retention and growth. Over 45,000 hours of CPD were issued in the annual report period highlighting that BSLM is becoming a significant education provider within our current healthcare system.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

Continued investment in instructional design, learner support and digital delivery has enabled the Society to maintain exceptionally high educational standards whilst increasing accessibility for clinicians both within the United Kingdom and internationally.

The Society continued to develop and refine its flagship educational programmes, including Core Accreditation and continuing professional development opportunities, ensuring that course content remains firmly grounded in the latest scientific evidence whilst reflecting the practical realities of modern clinical practice.

This commitment to educational excellence received significant international recognition during the year when the Society was awarded a Brandon Hall Excellence Gold Award. This prestigious award recognises organisations delivering outstanding learning and development and represents external validation of the quality, innovation and impact of BSLM's educational programmes. The Trustees are particularly proud that an organisation of BSLM's size has received recognition alongside much larger international institutions and global organisations.

The Society also continued to broaden access to education through webinars, online learning resources and flexible professional development opportunities, enabling healthcare professionals to engage with lifestyle medicine irrespective of geographical location or discipline and stage of career.

The Trustees remain committed to ensuring that education continues to evolve in response to emerging evidence, changing healthcare needs and advances in digital learning, recognising that high-quality education remains fundamental to improving patient care.

Professional Community and Member Engagement

The Society continued to strengthen the professional community surrounding lifestyle medicine by providing opportunities for healthcare professionals to learn from one another, share experience and collaborate across traditional professional boundaries.

Membership continued to represent a diverse multidisciplinary community including general practitioners, hospital clinicians, nurses, pharmacists, allied healthcare professionals, psychologists, dentists and other healthcare practitioners who share a commitment to improving patient outcomes through lifestyle medicine.

The Trustees believe that this multidisciplinary approach remains one of the Society's greatest strengths. Modern healthcare challenges cannot be addressed by individual professionals working in isolation, and BSLM continues to provide an environment in which clinicians from a broad range of backgrounds can exchange ideas, develop new approaches and support one another in implementing lifestyle medicine within routine practice.

The Society's Annual Conference once again represented the flagship event within the membership calendar, bringing together delegates from across the United Kingdom and overseas. The conference provided opportunities to showcase emerging research, share examples of clinical innovation, encourage collaboration and celebrate excellence in lifestyle medicine.

Alongside the annual conference, BSLM continued to deliver an extensive programme of webinars, educational events and member engagement activities throughout the year. These initiatives ensured that members were able to access high-quality continuing professional development whilst remaining connected with the wider lifestyle medicine community.

The Trustees would like to acknowledge the significant contribution made by the Society's faculty members, volunteers, speakers and committee members, whose expertise and commitment continue to underpin many of the Society's activities.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

Research, Professional Influence and Advocacy

As lifestyle medicine continues to mature as a recognised clinical discipline, BSLM remains committed to strengthening the scientific evidence base that underpins its educational programs and professional guidance and demonstrating the value for wider inclusion.

Throughout 2025 the Society continued to support research activity, academic collaboration and evidence dissemination through development of the journal, Lifestyle Medicine Advances, together with wider partnerships involving researchers, clinicians and academic institutions.

The Society recognises that the continued growth of lifestyle medicine depends not only upon education, but also upon the generation, publication and application of high-quality scientific evidence and wider behavior change principles. BSLM therefore continues to encourage collaboration between researchers and clinicians, helping to ensure that new evidence is translated into practical improvements in patient care.

In addition to supporting research, the Society continued to contribute to national conversations regarding prevention, chronic disease management and workforce development. Through collaborative working with partner organisations and healthcare leaders, BSLM has continued to advocate for greater integration of lifestyle medicine principles across healthcare systems.

The Trustees believe that the Society's growing academic credibility and professional influence will continue to play an increasingly important role in achieving its charitable objectives.

International Development and Organisational Growth

One of the most significant developments during 2025 was the continued expansion of the Society's international activity.

Working through its wholly owned trading subsidiary, World Lifestyle Medicine & Education Services Ltd (WLMES), the Society continued to establish and strengthen educational partnerships across a growing number of international markets. Existing collaborations developed further during the year, with educational programmes reaching healthcare professionals across India, China, Hong Kong and the Middle East.

These partnerships demonstrate the increasing international recognition of the Society's educational expertise whilst supporting the wider adoption of evidence-based lifestyle medicine globally. Importantly, they also create sustainable commercial income which can be reinvested into the Society's charitable activities, strengthening financial resilience and reducing reliance upon traditional income sources.

Alongside international expansion, the Society continued to invest in organisational capability through improvements to digital infrastructure, customer relationship management systems, operational processes and governance arrangements. During the year significant work was undertaken to enhance organisational efficiency, improve stakeholder engagement and strengthen reporting processes, ensuring that the Society remains well positioned to support future growth.

The Trustees recognise that many of these investments required significant financial commitment during the year and that they contributed to short-term pressure on cash flow and operating performance. However, the Board remains confident that these investments represent essential foundations for the Society's long-term sustainability and future success.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

Looking Forward

The Trustees are encouraged by the progress made throughout 2025 and believe that the Society is entering the next phase of its development from a position of increasing organisational maturity.

While challenges remain within the wider healthcare environment, the demand for high-quality lifestyle medicine education, professional leadership and evidence-based practice continues to grow. BSLM is well placed to respond to these opportunities through its strong educational platform, growing professional community, expanding international partnerships and continued commitment to delivering meaningful public benefit.

Education and Learning Academy

Education remains central to the Society's charitable mission and represents the primary means through which BSLM seeks to improve health outcomes for patients and populations. By equipping healthcare professionals with the knowledge, skills and confidence to incorporate evidence-based lifestyle medicine into clinical practice, the Society delivers lasting public benefit that extends far beyond its immediate membership.

During 2025, the Learning Academy continued to mature as the Society's principal educational platform, supporting an expanding community of learners both within the United Kingdom and internationally. The Academy provides a flexible and accessible learning environment, enabling healthcare professionals from a wide range of disciplines to engage with high-quality educational content regardless of location or stage of career.

The Trustees remain committed to ensuring that educational programmes reflect both the latest scientific evidence and the practical realities of clinical practice. Throughout the year, course content was subject to continual review and enhancement, drawing upon the expertise of clinicians, academics and educational specialists to maintain the highest standards of quality and relevance.

Core Accreditation remains the Society's flagship educational programme and continues to provide healthcare professionals with a structured pathway for developing competence in lifestyle medicine. Alongside Core Accreditation, the Society continued to broaden its educational portfolio through the development of specialist learning opportunities, continuing professional development resources and flexible online education designed to meet the evolving needs of modern healthcare professionals.

The Trustees are particularly encouraged by the continued growth in learner engagement and the increasing international recognition of the Society's educational programmes. Receiving the Brandon Hall Excellence Gold Award during the year represents independent validation of the quality of the Society's educational provision and reflects the dedication of staff, faculty members and subject matter experts who contribute to programme development.

Education is not viewed as a static activity but as an ongoing process of continuous improvement. Investment in digital learning technologies, instructional design, learner support and educational quality assurance has strengthened both the learner experience and organisational capability, positioning the Society to meet increasing demand whilst maintaining high standards.

Looking ahead, the Trustees remain committed to expanding access to evidence-based lifestyle medicine education, supporting healthcare professionals throughout their careers and ensuring that BSLM continues to be recognised as a leader in professional education both nationally and internationally.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

Membership, Conferences and Professional Engagement

The Society's members remain at the heart of everything it does. They represent a diverse and growing community of healthcare professionals united by a shared commitment to improving health through evidence-based lifestyle medicine and our numbers are closing the year once again at our highest point.

During 2025, BSLM continued to support members through a comprehensive programme of educational events, networking opportunities, professional development and knowledge exchange. The Society recognises that effective implementation of lifestyle medicine depends not only upon education but also upon the strength of the professional community that supports its application in everyday clinical practice.

Membership continued to encompass professionals from a broad range of healthcare disciplines, reflecting the multidisciplinary nature of lifestyle medicine. This diversity enables the Society to facilitate collaboration across traditional professional boundaries, encouraging the sharing of knowledge, experience and innovation in ways that ultimately benefit patients.

The Annual Conference remains the Society's flagship event and continues to play a central role in fulfilling its charitable objectives. Bringing together leading clinicians, researchers, educators and healthcare professionals from across the United Kingdom and internationally, the conference provides an important forum for presenting emerging evidence, sharing examples of best practice and strengthening professional networks.

In addition to the Annual Conference, the Society delivered an extensive programme of webinars, virtual learning events and member engagement activities throughout the year. These initiatives provide accessible continuing professional development whilst ensuring that members remain connected with developments across the rapidly evolving field of lifestyle medicine.

The Trustees recognise that the Society's success depends heavily upon the generosity and commitment of volunteers. Faculty members, conference speakers, committee members, ambassadors and subject matter experts continue to make an invaluable contribution to the Society's work by sharing their expertise and supporting the delivery of educational activities throughout the year.

The Board remains committed to ensuring that membership provides meaningful professional value whilst continuing to strengthen the collaborative community that underpins the advancement of lifestyle medicine.

International Development and Commercial Sustainability

International development continued to represent one of the Society's most significant strategic priorities during 2025.

Demand for high-quality lifestyle medicine education continues to grow internationally, providing the Society with opportunities to extend its educational impact whilst strengthening long-term financial sustainability. Through carefully developed strategic partnerships, BSLM has continued to establish itself as a trusted provider of evidence-based lifestyle medicine education beyond the United Kingdom, whilst empowering international societies at the same time.

The Society's wholly owned trading subsidiary, World Lifestyle Medicine & Education Services Ltd (WLMES), plays a central role in delivering this strategy. Operating in support of the Society's charitable objectives, WLMES enables the development and delivery of commercial educational activities whose profits are reinvested into advancing the charitable work of BSLM.

Throughout the year, existing partnerships across India continued to develop whilst further progress was made in expanding educational opportunities in China, Hong Kong and the Middle East. These collaborations have enabled healthcare professionals in multiple countries to access internationally recognised educational programmes whilst strengthening relationships with organisations committed to advancing lifestyle medicine globally.

The Trustees believe that these partnerships represent considerably more than commercial opportunities. They provide an important mechanism for sharing best practice, encouraging international collaboration and supporting the global development of lifestyle medicine as an evidence-based clinical discipline.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

Alongside international educational delivery, the Society continued to strengthen its organisational infrastructure in support of future growth. Investment in customer relationship management systems, digital technologies, reporting capability and operational processes has improved efficiency whilst enhancing the experience of learners, members and partner organisations.

The Trustees recognise that these investments have required careful stewardship of financial resources and have, at times, created short-term pressure on operational finances. However, they remain confident that strengthening organisational capability is essential if the Society is to continue delivering increasing public benefit whilst responding to growing national and international demand.

The Board continues to view commercial sustainability not as an objective in itself, but as an important enabler of the Society's charitable mission. By generating diversified income streams, reducing reliance on traditional funding sources and reinvesting surpluses into charitable activities, the Society is strengthening its long-term resilience whilst expanding its capacity to improve health through lifestyle medicine.

Fundraising disclosures

The Charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Office of Scottish Charity Regulator (OSCR) and UK law in every respect. We respect the privacy and contact preferences of all public donors.

Financial review

The Trustees recognise that maintaining a financially resilient organisation is fundamental to delivering the Society's charitable objectives. Throughout 2025, the Board continued to monitor financial performance closely, ensuring that resources were directed towards activities that maximise public benefit whilst maintaining appropriate standards of financial stewardship and governance.

During the year, the Society continued to invest in areas considered essential to its long-term development. These investments included clinical leadership, educational infrastructure, digital technologies, organisational systems, international development and the continued enhancement of the Learning Academy. Whilst these strategic investments placed pressure on short-term financial performance and cash flow, the Trustees remain satisfied that they represent prudent investment in the Society's future capability and sustainability.

Total incoming resources for the year amounted to £1,283,386 (2024: £1,206,448), reflecting continued demand for the Society's educational programmes, membership services, conferences and commercial educational activities. Expenditure totalled £1,359,089 (2024: £1,275,144), resulting in a net deficit for the year of £75,703 (2024: £68,696 deficit).

The Society continues to benefit from a diversified range of income sources including membership subscriptions, educational programmes, conferences, sponsorship and commercial activity delivered through its wholly owned trading subsidiary. The Trustees consider diversification of income to be an important component of long-term financial resilience and will continue to seek opportunities that support the Society's charitable objectives whilst reducing reliance upon any single income stream.

During the year, the Board maintained careful oversight of cash flow, financial reporting and budgetary performance. Enhanced financial monitoring and forecasting processes were introduced to provide Trustees with timely information to support strategic decision-making and to strengthen financial governance as the organisation continues to grow.

The Trustees recognise that responsible financial management extends beyond annual financial performance. The Board therefore continues to focus on maintaining appropriate financial controls, strengthening organisational resilience and ensuring that investment decisions support the Society's long-term charitable mission.

Although the external financial environment remains challenging, the Trustees are confident that the Society is able to stabilise and continue delivering sustainable growth in support of its charitable objectives.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

Reserves policy

The Trustees have reviewed the Society's reserves policy during the year and remain committed to maintaining sufficient unrestricted reserves to enable the organisation to meet its financial commitments whilst continuing to invest in strategic priorities.

Reserves are held to provide financial resilience against unexpected reductions in income, unforeseen expenditure or other operational risks, whilst ensuring that the Society can continue to fulfil its charitable objectives without undue interruption.

At 31 October 2025 unrestricted reserves totalled £33,408, representing approximately 0.29 months of operating expenditure. Restricted reserves were £22,000.

The Trustees review the adequacy of reserves regularly and will continue to balance the need for financial resilience against the importance of deploying charitable resources for maximum public benefit.

Risk management

The Trustees recognise that effective risk management is essential to protecting the Society's assets, reputation and ability to deliver public benefit.

The Board maintains a comprehensive risk register which is reviewed regularly throughout the year. Risks are assessed according to their potential impact and likelihood, with mitigating actions identified and monitored by both the executive team and Trustees.

The principal strategic risks considered during the year included:

- Financial sustainability and cash flow management.
- Dependence upon key income streams.
- Delivery and quality of competitive educational programs.
- Information governance and cyber security.
- Regulatory compliance.
- Reputation and stakeholder confidence.
- Recruitment, retention and organisational capacity.
- Delivery of strategic partnerships and international activities.

The Trustees are satisfied that appropriate systems of internal control continue to operate and that no material governance failures occurred during the reporting period.

The Board remains committed to continuous improvement in governance and risk management, recognising that effective oversight is fundamental to the Society's long-term success.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

Plans for future periods

The Trustees believe that the Society enters 2026 from a position of increasing organisational maturity and with a clear strategic direction.

The prevalence of preventable chronic disease continues to place significant pressure upon health systems both within the United Kingdom and internationally. As awareness of the benefits of lifestyle medicine continues to grow, the Trustees believe that the Society is uniquely positioned to provide leadership through education, professional development, research and collaboration.

During 2026 the Society will continue to focus upon several strategic priorities.

These include further enhancement of the Learning Academy and educational portfolio, continued support for members through high-quality professional development, expansion of strategic partnerships both nationally and internationally, strengthening research and evidence dissemination, and continued investment in organisational capability to support sustainable long-term growth.

Alongside these priorities, the Board will continue to strengthen financial resilience through prudent financial management, diversification of income and ongoing investment in systems and management of people and processes that improve operational effectiveness.

The Society will also continue to explore opportunities to increase its influence within healthcare policy, education and clinical practice, ensuring that evidence-based lifestyle medicine becomes increasingly integrated into mainstream healthcare delivery.

The Trustees remain ambitious for the Society's future whilst recognising the importance of maintaining the high standards of governance, educational quality and financial stewardship that have underpinned its development to date.

As the Society approaches its tenth anniversary in 2026, the Trustees believe BSLM has evolved into a mature, internationally recognised organisation with an increasingly significant role to play in improving health through lifestyle medicine. Building upon the strong foundations established over recent years, the Board looks forward with confidence to the next phase of the Society's development and to continuing its mission of advancing health through education, collaboration and evidence-based practice.

Structure, governance and management

The charity, a Scottish Charitable Incorporated Organisation (SCIO) registered charity number SC046920, was incorporated on 21 October 2016 and is administered in accordance with the terms of its Constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

R Lawson	
F Elliot	
T Wood	(Resigned 4 September 2025)
J Skyes	(Resigned 12 February 2026)
E Kunonga	(Resigned 17 December 2025)
D Ravindran	
M Bucur	(Resigned 1 June 2026)
S Smith	
J Bower	
S Shah	
T Brunning	(Appointed 27 January 2026)

Recruitment and appointment of trustees

New Trustees are initially appointed by the Board of Trustees and then put forward for election at the AGM.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

Organisational structure

The British Society of Lifestyle Medicine is governed by a Board of Trustees who are responsible for the overall strategic direction, governance and financial stewardship of the Society. The Trustees are satisfied that appropriate governance arrangements remain in place to support the continued development of the organisation and ensure compliance with charity and company law.

The Board meets regularly throughout the year to review strategic performance, financial management, organisational risk and progress against the Society's objectives. Trustees bring a broad range of clinical, academic, commercial and governance experience, enabling the Board to provide effective oversight whilst supporting the executive team in delivering the Society's strategy.

Day-to-day operational responsibility is delegated to the Executive Director and the senior leadership team, who are responsible for implementing the strategy agreed by the Board and reporting regularly on organisational performance.

The Society remains committed to maintaining high standards of transparency, accountability and good governance. During the year, governance arrangements continued to evolve alongside the organisation's growth, with ongoing improvements to reporting, financial oversight and operational processes designed to strengthen organisational resilience.

Remuneration policy

Key Management Personnel

The board, who give their time freely and receive no remuneration, has considered who the Key Management Personnel are. The pay and remuneration of the Senior Management Team is approved by the Board as part of the annual budget setting process to ensure value for money for the charity and acknowledging the need for staff retention in a competitive market.

Pay awards are benchmarked against other charitable organisations, private sector companies and are also referenced against the experience and knowledge of the postholders.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland 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 charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

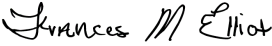
The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

The trustees' report was approved by the Board of Trustees.

Signed by:

.....CDCBED74C5C048#.....
F Elliot
Trustee

Date: 10 August 2026
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BRITISH SOCIETY OF LIFESTYLE MEDICINE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BRITISH SOCIETY OF LIFESTYLE MEDICINE

Opinion

We have audited the financial statements of British Society of Lifestyle Medicine (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 October 2025 which comprise the consolidated statement of financial activities, consolidated balance sheet, balance sheet, consolidated cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 October 2025 and of the group's incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 6 and 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BRITISH SOCIETY OF LIFESTYLE MEDICINE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the group and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BRITISH SOCIETY OF LIFESTYLE MEDICINE

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the field in which the charity operates, we identified the following areas as those most likely to have a material impact on the financial statements; compliance with the Charities and Trustee Investment (Scotland) Act 2005.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF BRITISH SOCIETY OF LIFESTYLE MEDICINE

Signed by:

Simon Brown

Simon Brown BA ACA DChA (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

10 August 2026
.....

Chartered Accountants
Statutory Auditor

Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	953	23,500	24,453	11,180
Charitable activities	4	1,257,355	-	1,257,355	1,190,141
Investments	5	1,578	-	1,578	2,235
Other income	6	-	-	-	2,892
Total income		1,259,886	23,500	1,283,386	1,206,448
Expenditure on:					
Raising funds	7	67,572	-	67,572	78,962
Charitable activities	8	1,288,517	3,000	1,291,517	1,196,182
Total expenditure		1,356,089	3,000	1,359,089	1,275,144
Net income/(expenditure)		(96,203)	20,500	(75,703)	(68,696)
Net movement in funds	10	(96,203)	20,500	(75,703)	(68,696)
Reconciliation of funds:					
Fund balances at 1 November 2024		129,611	1,500	131,111	199,807
Fund balances at 31 October 2025		33,408	22,000	55,408	131,111

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

BRITISH SOCIETY OF LIFESTYLE MEDICINE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	3	11,180	-	11,180
Charitable activities	4	1,173,641	16,500	1,190,141
Investments	5	2,235	-	2,235
Other income	6	2,892	-	2,892
Total income		1,189,948	16,500	1,206,448
Expenditure on:				
Raising funds	7	78,962	-	78,962
Charitable activities	8	1,182,070	14,112	1,196,182
Total expenditure		1,261,032	14,112	1,275,144
Net income/(expenditure)		(71,084)	2,388	(68,696)
Transfers between funds		888	(888)	-
Net movement in funds	10	(70,196)	1,500	(68,696)
Reconciliation of funds:				
Fund balances at 1 November 2023		199,807	-	199,807
Fund balances at 31 October 2024		129,611	1,500	131,111

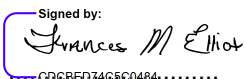
BRITISH SOCIETY OF LIFESTYLE MEDICINE

CONSOLIDATED BALANCE SHEET

AS AT 31 OCTOBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	14		15,307		5,640
Tangible assets	15		2,030		3,178
			<u>17,337</u>		<u>8,818</u>
Current assets					
Debtors	17	86,321		83,026	
Cash at bank and in hand		53,108		207,396	
		<u>139,429</u>		<u>290,422</u>	
Creditors: amounts falling due within one year	18	(101,358)		(168,129)	
Net current assets			<u>38,071</u>		<u>122,293</u>
Total assets less current liabilities			<u>55,408</u>		<u>131,111</u>
The funds of the charity					
Restricted income funds	21	22,000		1,500	
Unrestricted funds	22	33,408		129,611	
			<u>55,408</u>		<u>131,111</u>

The financial statements were approved by the trustees on 10 August 2026

Signed by:

 C0C6BED74G6C0484+.....
 F Elliot
 Trustee

BRITISH SOCIETY OF LIFESTYLE MEDICINE

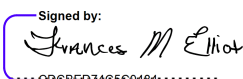
BALANCE SHEET

AS AT 31 OCTOBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	14		15,307		5,640
Tangible assets	15		2,030		3,178
			<u>17,337</u>		<u>8,818</u>
Current assets					
Debtors	17	50,886		42,148	
Cash at bank and in hand		53,108		207,396	
		<u>103,994</u>		<u>249,544</u>	
Creditors: amounts falling due within one year	18	(144,987)		(162,972)	
Net current (liabilities)/assets			<u>(40,993)</u>		<u>86,572</u>
Total assets less current liabilities			<u>(23,656)</u>		<u>95,390</u>
The funds of the charity					
Restricted income funds	21	22,000		1,500	
Unrestricted funds	22	(45,656)		93,890	
			<u>(23,656)</u>		<u>95,390</u>

As permitted by section 408 of the Companies Act 2006, the charitable company has not presented its own statement of financial activities and related notes. The charitable company's deficit for the year was £119,046 (2024 - deficit for the year of £104,417).

The financial statements were approved by the trustees on 10 August 2026

Signed by:

 OD6BED74C5C0484:.....
 F Elliot
 Trustee

BRITISH SOCIETY OF LIFESTYLE MEDICINE

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	28		(141,437)		40,432
Investing activities					
Purchase of intangible assets		(13,800)		-	
Purchase of tangible fixed assets		(629)		(2,197)	
Investment income received		1,578		2,235	
Net cash (used in)/generated from investing activities			(12,851)		38
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(154,288)		40,470
Cash and cash equivalents at beginning of year			207,396		166,926
Cash and cash equivalents at end of year			53,108		207,396

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

1 Accounting policies

Charity information

British Society of Lifestyle Medicine is a charity registered in Scotland, with the charity number SC046920. British Society of Lifestyle Medicine constitutes a public benefit entity as defined by FRS102.

The address of its principal office is: Suite 12, 28 Sidegate, Haddington, East Lothian, EH41 4BU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Basis of consolidation

The consolidated financial statements incorporate those of the charity and its subsidiary undertaking.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

All financial statements are made up to 31 October 2025.

All intra-group transactions, balances and unrealised gains on transactions between group companies are eliminated on consolidation. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred.

Where necessary, adjustments are made to the financial statements of the subsidiary to bring the accounting policies used into line with those used by the group.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. After the year end the charity entered into two loan facilities with Social Investment Scotland. The first was to fund the acquisition of a CRM system which will improve operational efficiency; this is repayable over four years. The second was to assist with cashflow due to the timing of expenditure related to the 2026 Conference; the first two tranches of this loan have been repaid with the remainder due at the end of 2026. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

1 Accounting policies

(Continued)

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be reliably measured, and receipt is expected. If the amount can not be reliably measured, the legacy is treated as a contingent asset.

Grants are recognised when the group has entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Membership fees are fully recognised as income at the point in which they are receipted.

Sales of digital content, which includes access to online course material and learning resources, are recognised as income at the point of receipt.

Events income is fully recognised as income when the event takes place. Any income received in advance of the event is included in deferred income, with any expenditure incurred prior to the event being prepaid until the event takes place.

Charitable activities includes income earned in the trading subsidiary as this is considered primary purposes or ancillary to the primary purpose and is incurred in the trading company due to geographical restrictions only.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Raising funds are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

For the same reason as noted above for charitable activity income, costs related to trading activities are included here as they relate to primary purpose.

Governance costs include costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

1 Accounting policies (Continued)

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	33.3% Straight line
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1.7 Tangible fixed assets

Tangible fixed assets costing more than £500 are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% Straight line
Computers	33.3% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 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.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are considered to be no significant judgements.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	953	-	953	1,180	-	1,180
Grants	-	23,500	23,500	10,000	-	10,000
	<u>953</u>	<u>23,500</u>	<u>24,453</u>	<u>11,180</u>	<u>-</u>	<u>11,180</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Membership	254,712	-	254,712	194,268	-	194,268
Events	302,609	-	302,609	320,086	-	320,086
Communities	26,690	-	26,690	16,292	16,500	32,792
Education	673,344	-	673,344	642,995	-	642,995
	<u>1,257,355</u>	<u>-</u>	<u>1,257,355</u>	<u>1,173,641</u>	<u>16,500</u>	<u>1,190,141</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1,578</u>	<u>2,235</u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>-</u>	<u>2,892</u>

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

7

Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Consultancy fees	52,386	74,027
Other fundraising costs	15,186	4,935
	<u>67,572</u>	<u>78,962</u>

BRITISH SOCIETY OF LIFESTYLE MEDICINE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2025

8	Expenditure on charitable activities	Education		Events		Membership		Central		Business Develop		LWEL		Trading Activities		Total	
		2025	£	2025	£	2025	£	2025	£	2025	£	2025	£	2025	£	2025	£
	Direct costs																
	Staff costs	160,438		80,219		55,537		228,316		32,238		49,366		-		606,114	
	Charitable expenditure	60,530		317,936		-		89,668		3,000		52,580		26,842		550,556	
		220,968		398,155		55,537		317,984		35,238		101,946		26,842		1,156,670	
	Share of support and governance costs (see note 9)																
	Support	-		18,842		-		34,936		34,463		-		-		88,241	
	Governance	-		-		-		43,716		-		-		2,890		46,606	
		220,968		416,997		55,537		396,636		69,701		101,946		29,732		1,291,517	
	Analysis by fund																
	Unrestricted funds	220,968		416,997		55,537		396,636		69,701		98,946		29,732		1,288,517	
	Restricted funds	-		-		-		-		-		3,000		-		3,000	
		220,968		416,997		55,537		396,636		69,701		101,946		29,732		1,291,517	

BRITISH SOCIETY OF LIFESTYLE MEDICINE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2025

8 Expenditure on charitable activities										(Continued)
Previous year:										
	Education	Events		Membership	Central	Business Develop	LWEL	Trading Activities	Total	
	2024 £	2024 £	2024 £	2024 £	2024 £	2024 £	2024 £	2024 £	2024 £	
Direct costs										
Staff costs	104,560	81,510	61,657	188,919	77,689	10,635	-	-	524,970	
Charitable expenditure	66,520	273,654	(2,068)	54,359	12,767	36,981	70,410	512,623	512,623	
Bad debts	-	-	-	11,962	-	-	-	-	11,962	
	171,080	355,164	59,589	255,240	90,456	47,616	70,410	1,049,555	1,049,555	
Share of support and governance costs (see note 9)										
Support	-	13,247	-	64,155	35,036	-	2,230	114,668	114,668	
Governance	-	-	-	27,709	-	-	4,250	31,959	31,959	
	171,080	368,411	59,589	347,104	125,492	47,616	76,890	1,196,182	1,196,182	
Analysis by fund										
Unrestricted funds	171,080	368,411	59,589	332,992	125,492	47,616	76,890	1,182,070	1,182,070	
Restricted funds	-	-	-	14,112	-	-	-	14,112	14,112	
	171,080	368,411	59,589	347,104	125,492	47,616	76,890	1,196,182	1,196,182	

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

9 Support costs allocated to activities

	2025 £	2024 £
Staff costs	10,957	-
Depreciation and amortisation	5,910	10,103
Promo	18,842	18,238
Insurance	4,126	3,961
Finance charges	24,901	20,674
Travel	23,505	61,692
Governance costs	46,606	31,959
	<u>134,847</u>	<u>146,627</u>

Analysed between:

Events	18,842	13,247
Central	78,652	91,864
Business Develop	34,463	35,036
Trading Activities	2,890	6,480
	<u>134,847</u>	<u>146,627</u>

	2025 £	2024 £
Governance costs comprise:		
Audit fees	18,600	16,250
Accountancy	28,006	15,674
Legal and professional	-	35
	<u>46,606</u>	<u>31,959</u>

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable to the charity's auditor:		
- for the audit of the charity's financial statements	18,600	16,250
- for other assurance services	1,575	1,500
- for other financial services	26,431	14,174
Depreciation of owned tangible fixed assets	1,777	1,748
Amortisation of intangible assets	4,133	8,355
	<u></u>	<u></u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 3 of them were reimbursed a total of £1,486 travelling expenses (2024 - 1 were reimbursed £597).

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administration	15	14

Employment costs

	2025 £	2024 £
Wages and salaries	550,199	467,444
Social security costs	48,041	42,050
Other pension costs	18,831	15,476
	617,071	524,970

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 - £70,000	1	1
£70,001 - £80,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	238,408	222,823

13 Taxation

The charity is a registered charity and is therefore potentially exempt from taxation in respect of income and gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or section 252 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The subsidiary company is a wholly owned subsidiary and intends to distribute its taxable profits to the parent charity under the Gift Aid scheme. Such distributions are deductible for corporation tax purposes. Accordingly, no corporation tax is expected to be payable on profits distributed under Gift Aid. A corporation tax liability in the subsidiary is recognised only to the extent that profits are not expected to be distributed to the parent charity within the required timeframe.

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

14 Intangible fixed assets

	Software £
Group	
Cost	
At 1 November 2024	37,220
Additions	13,800
At 31 October 2025	51,020
Amortisation and impairment	
At 1 November 2024	31,580
Amortisation charged for the year	4,133
At 31 October 2025	35,713
Carrying amount	
At 31 October 2025	15,307
At 31 October 2024	5,640

	Software £
Charity	
Cost	
At 1 November 2024	37,220
Additions	13,800
At 31 October 2025	51,020
Amortisation and impairment	
At 1 November 2024	31,580
Amortisation charged for the year	4,133
At 31 October 2025	35,713
Carrying amount	
At 31 October 2025	15,307
At 31 October 2024	5,640

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

15 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Group Cost			
At 1 November 2024	630	11,485	12,115
Additions	-	629	629
At 31 October 2025	630	12,114	12,744
Depreciation and impairment			
At 1 November 2024	378	8,559	8,937
Depreciation charged in the year	126	1,651	1,777
At 31 October 2025	504	10,210	10,714
Carrying amount			
At 31 October 2025	126	1,904	2,030
At 31 October 2024	252	2,926	3,178

Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Charity Cost			
At 1 November 2024	630	11,485	12,115
Additions	-	629	629
At 31 October 2025	630	12,114	12,744
Depreciation and impairment			
At 1 November 2024	378	8,559	8,937
Depreciation charged in the year	126	1,651	1,777
At 31 October 2025	504	10,210	10,714
Carrying amount			
At 31 October 2025	126	1,904	2,030
At 31 October 2024	252	2,926	3,178

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

16 Fixed asset investments

Details of the investments in which the group holds 20% or more of the nominal value of any class of share capital or more than 20% of the voting rights are:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2025	2024	
World Lifestyle Medicine and Education Services Ltd	Scotland	Limited by guarantee	100%	100%	Lifestyle medicine education and services

The profit for the year for World Lifestyle Medicine and Education Services Ltd was £79,064 (2024: £35,722) and the aggregate amount of capital and reserves at the end of the period was £79,064 (2024: £35,722).

17 Debtors	Group 2025	Group 2024	Charity 2025	Charity 2024
Amounts falling due within one year:	£	£	£	£
Trade debtors	67,779	73,023	32,344	40,169
Other debtors	976	9,000	976	976
Prepayments and accrued income	17,566	1,003	17,566	1,003
	<u>86,321</u>	<u>83,026</u>	<u>50,886</u>	<u>42,148</u>

18 Creditors: amounts falling due within one year	Group 2025	Group 2024	Charity 2025	Charity 2024
Notes	£	£	£	£
Other taxation and social security	35,346	15,114	35,266	15,114
Deferred income	29,205	-	29,205	-
Trade creditors	-	122,016	-	93,052
Amounts owed to subsidiary undertakings	-	-	46,599	28,057
Other creditors	4,938	4,999	4,938	4,998
Accruals	31,869	26,000	28,979	21,751
	<u>101,358</u>	<u>168,129</u>	<u>144,987</u>	<u>162,972</u>

19 Deferred income	2025	2024
Group and company	£	£
Other deferred income	<u>29,205</u>	<u>-</u>

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

19 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	29,205	-
	<u> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 November 2024	-	-
Resources deferred in the year	29,205	-
	<u> </u>	<u> </u>
Deferred income at 31 October 2025	29,205	-
	<u> </u>	<u> </u>

Deferred income relates to income received in advance of events taking place.

20 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	18,831	15,476
	<u> </u>	<u> </u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Included within other creditors is £Nil (2024: £Nil) in respect of pension contributions to be paid.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

Group and charity	At 1 November 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 October 2025 £
National Lottery	-	20,000	-	-	20,000
RP Milroy	-	2,000	-	-	2,000
North Berwick Trust	1,500	-	(1,500)	-	-
W G Edwards	-	1,500	(1,500)	-	-
	<u>1,500</u>	<u>23,500</u>	<u>(3,000)</u>	<u>-</u>	<u>22,000</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

21 Restricted funds

(Continued)

Previous year:	At 1 November 2023	Incoming resources	Resources expended	Transfers	At 31 October 2024
Group and charity	£	£	£	£	£
Queensberry House Trust	-	10,000	(8,408)	(1,592)	-
Stafford Trust	-	5,000	(5,704)	704	-
North Bewick Trust	-	1,500	-	-	1,500
	-	16,500	(14,112)	(888)	1,500

The specific purposes for which the funds are to be applied are as follows:

North Berwick Trust - to be spent on activities in North Berwick.

All others restricted funds are to support the Livewell Project.

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

Group	At 1 November 2024	Incoming resources	Resources expended	Transfers	At 31 October 2025
	£	£	£	£	£
General funds	129,611	1,259,886	(1,356,089)	-	33,408

Group	At 1 November 2023	Incoming resources	Resources expended	Transfers	At 31 October 2024
Previous year:	£	£	£	£	£
General funds	199,807	1,189,948	(1,261,032)	888	129,611

Charity	At 1 November 2024	Incoming resources	Resources expended	Transfers	At 31 October 2025
	£	£	£	£	£
General funds	93,890	1,150,900	(1,290,446)	-	(45,656)

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

22 Unrestricted funds (Continued)

Charity Previous year:	At 1 November 2023	Incoming resources	Resources expended	Transfers	At 31 October 2024
	£	£	£	£	£
	-	-	-	-	-
General funds	199,807	1,077,335	(1,184,140)	888	93,890

23 Analysis of net assets between funds

Group	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 October 2025:			
Intangible fixed assets	15,307	-	15,307
Tangible assets	2,030	-	2,030
Current assets/(liabilities)	16,071	22,000	38,071
	33,408	22,000	55,408

Group	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 October 2024:			
Intangible fixed assets	5,640	-	5,640
Tangible assets	3,178	-	3,178
Current assets/(liabilities)	120,793	1,500	122,293
	129,611	1,500	131,111

Analysis of net assets between funds

Charity	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 October 2025:			
Intangible fixed assets	15,307	-	15,307
Tangible assets	2,030	-	2,030
Current assets/(liabilities)	(62,993)	22,000	(40,993)
	(45,656)	22,000	(23,656)

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2025

23 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charity			
At 31 October 2024:			
Intangible fixed assets	5,640	-	5,640
Tangible assets	3,178	-	3,178
Current assets/(liabilities)	85,072	1,500	86,572
	<u>93,890</u>	<u>1,500</u>	<u>95,390</u>

24 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Within one year	27,979	20,580	27,979	20,580
Between two and five years	11,631	8,378	11,631	8,378
	<u>39,610</u>	<u>28,958</u>	<u>39,610</u>	<u>28,958</u>

25 Capital commitments

Amounts contracted for but not provided in the financial statements:

	2025 £	2024 £
Acquisition of intangible assets	<u>41,400</u>	<u>-</u>

BRITISH SOCIETY OF LIFESTYLE MEDICINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2025

26 Related party transactions

World Lifestyle Medicine Education and Services Limited

The charity is the Parent Member of World Lifestyle Medicine Education and Services Ltd (WLMES). WLMES does not have its own bank account and therefore the charity processes bank transactions on behalf of the company.

At the balance sheet date the amount due to World Lifestyle Medicine Education and Services Ltd was £46,599 (2024: £28,057).

World Lifestyle Medicine Organisation

The charity provides administrative support to World Lifestyle Medicine Organisation (WLMO) an NGO registered in Switzerland, an organisation for which F Quin, Executive Director of British Society of Lifestyle Medicine (BSLM), is the Executive Director. In the year BSLM paid expenses on their behalf of £4,909 (2024: £Nil). At the balance sheet date, the amount due from WLMO to BSLM is £nil (2024: £Nil).

European Lifestyle Medicine Council

The charity has in previous years managed receipts and payments on behalf of a related party, European Lifestyle medicine Council (ELMC). There is an debtor due to BSLM from ELMC at the year-end of £976 (2024: £976).

27 Analysis of changes in net funds

The charity had no material debt during the year.

28 Cash (absorbed by)/generated from operations	2025 £	2024 £
Deficit for the year	(75,703)	(68,696)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,578)	(2,235)
Amortisation and impairment of intangible assets	4,133	8,355
Depreciation and impairment of tangible fixed assets	1,777	1,748
Movements in working capital:		
(Increase) in debtors	(3,295)	(21,643)
(Decrease)/increase in creditors	(95,976)	122,903
Increase in deferred income	29,205	-
Cash (absorbed by)/generated from operations	(141,437)	40,432