WORLD OBESITY FEDERATION
(A Company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Company No: 03802726
Charity No: 1076981

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Trustees

Chair	Dr Simón Barquera (President).
Secretary	Mrs Johanna Ralston.
CEO	Mrs Johanna Ralston
Company Registered Number	03802726
Charity Registered Number	1076981
Auditors	Xeinadin Audit Limited Chartered Accountants and Statutory Auditors Nightingale House, 46-48 East St, Epsom KT17 1HQ
Principal Office Address	3 Waterhouse Square 138 - 142 Holborn London EC1N 2SW
Principal Banker	HSBC Bank 156-157 Tottenham Court Road London W1P 9LJ
Solicitors	Penningtons Solicitors LLP da Vinci House, Basing View, Basingstoke Hampshire RG21 4EQ

The trustees have prepared this report and financial statements in accordance with the UK Companies Act 2006, the UK Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS102)

WORLD OBESITY FEDERATION

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

Dear Colleagues,

On behalf of the World Obesity Federation, I am pleased to present our annual report for 2025.

The global challenge of obesity continues to demand urgent, coordinated and sustained action. While prevalence continues to rise in many regions, 2025 was a year of strengthened momentum. Together with our members, partners and advocates, we advanced global conversation, reinforced accountability, and elevated obesity as a central priority within the wider noncommunicable disease agenda.

Throughout the year, we delivered impact through advocacy, research and collaboration. World Obesity Day 2025 reached nearly 190 countries, reframing obesity as a systems issue and calling for structural change to create healthier environments. Through our 'For Half of Humanity' campaign, we continued to highlight the urgent need for governments to respond to projections that by 2035 more than four billion people will be living with overweight or obesity. Our engagement at global forums, including key UN and WHO processes, ensured obesity remained firmly on the international health agenda.

Our education and data initiatives continued to grow. Participation in SCOPE training programmes expanded, strengthening clinical leadership worldwide. Engagement with the Global Obesity Observatory remained strong, with approximately 2.4 million visits and over one million users (a rise of over 200k users) from more than 230 countries, islands and territories, reinforcing its value as a trusted resource for policymakers and researchers.

At the heart of all our work is our growing network of members. In 2025, we welcomed 13 new member organisations, bringing our total to 122 across 125 countries and territories. We also saw leadership transitions within our governance, with a new Member at Large and regional representatives taking on key roles to help guide our strategy forward.

As we look toward 2026 and beyond, our new three-year strategic plan will guide our efforts to strengthen national action, support implementation of WHO's Acceleration Plan to Stop Obesity, and ensure equitable access to prevention and care. We remain committed to advancing evidence-based solutions that address systems, reduce stigma and improve health outcomes worldwide.

I extend my sincere gratitude to our Board members, volunteers, members and staff. Your dedication continues to drive meaningful progress in our shared mission.

Yours Sincerely,

Simón Barquera
President

Legal status of the World Obesity Federation

The World Obesity Federation (hereinafter World Obesity) was incorporated in the United Kingdom on 8 July 1999 and is a private company limited by guarantee (company registration number 03802726).

World Obesity is governed by its Memorandum and Articles of Association, as updated most recently on 12 July 2023. World Obesity is a registered charity (charity number 1076981) and is not empowered to make financial distributions to its members.

Strategic goals

In line with its professional membership and its charitable status, World Obesity aims to lead and drive global efforts to reduce, prevent and treat obesity. World Obesity's vision is to create and lead a global community of organisations dedicated to solving the problems of obesity. The strategic goals of World Obesity are:

- Lead global advocacy for obesity.
- Convene stakeholders globally.
- Train and build capacity in obesity.
- Collect and disseminate knowledge on obesity.

Activities and achievements

A wide range of activities are undertaken to support the strategic goals, including:

- Membership
- Global policy development and advocacy
- Convening leaders and experts
- World Obesity Day and the World Obesity Day Atlas
- Clinical Education (SCOPE)
- Management & Advocacy for Providers, Patients and Systems (MAPPS)
- Collecting and disseminating knowledge on obesity - Journals
- Global Obesity Observatory

Further details on each of these activity areas are provided below:

Membership

World Obesity Federation has a remit of representing its members throughout the world, advocating for scientific and global approaches to obesity management, treatment, patient care, prevention and awareness.

A total of 13 new organisations joined World Obesity in 2025, following a successful application process and approval by the Board of Trustees, all of which were accepted at the Associate Membership grade with one being approved as a Full Member. A further 2 applications were rejected by the reviewing bodies.

World Obesity's new members in 2025 were:

Malaysian Society of Obesity, Voices of Advocacy, Brazil, Los Fresnos Foundation, Ecuador, Association of Endocrinologists (AME), Italy, Italian Association of Dietetics and Clinical Nutrition (ADI), Italy, Association of Diabetologists (AMD), Italy, Emirates Diabetes and Endocrine Society (EDES), UAE, Eminence Associates for Social Development, Bangladesh, KARUCAN Foundation, Uganda, National Health Action Force, Nepal (NHAFN), Obesity And Medical Disorders Committee of Chinese Non-Government Medica Institutions Association (CNMIA), China, South Asian Obesity Forum, Nepal and Desmond Tutu Health Foundation, South Africa.

There are four regional organisations with affiliation to World Obesity: the Asia Oceania Association for the Study of Obesity (AOASO), the European Association for the Study of Obesity (EASO), the Latin American Federation of Obesity Societies (FLASO) and The Obesity Society (TOS) representing North America. Work is underway to also establish a Middle East regional association (MENA), which will also be affiliated with World Obesity.

At the end of 2025, WOF could count on 122 member organisations over three grades (81 Full Members, 37 Associate Members, 4 Regional). These organisations were active in many of the areas promoted by World Obesity Federation for members, including SCOPE training, convening (via online and some physical meetings), participation in WHO processes, and obesity data. The benefits of being part of WOF include opportunities to network and share resources and experiences with fellow professionals, patients, advocates and allies from all over the world as well as information sharing, participating in events and roundtables, and ad hoc support. Other specific benefits include:

- Discounted registration fees to World Obesity events and the International Congress on Obesity (ICO)
- Discounted subscription rates on the World Obesity journals.
- World Obesity's International Awards for Scientific Excellence.
- Invitation to attend our Annual General Meeting (Associate members in a non-voting capacity)
- Access to international policies, project updates and statistics on obesity via the World Obesity Data Portal.
- 50% discount on paywalled SCOPE E-Learning courses and 25% discount on the SCOPE Accreditation fee for members as well as access to SCOPE Schools.
- Members e-newsletters and webinars.
- 20% Discount on Wiley publications and 15% discount on medical books from Wisepress.com Invitation to bid for holding regional and international World Obesity Conferences.
- Opportunities to collaborate with World Obesity on special projects and events.
- Invitation to bid for holding regional and international World Obesity Conferences.

Leading global advocacy for obesity

2025 has been a defining year for global obesity advocacy. In the lead-up to the Fourth UN High-Level Meeting on Non-communicable Diseases (NCDs) and Mental Health, World Obesity worked across regional, multilateral and political platforms to ensure obesity was recognised as central to the global health, development and financing agenda. From the G20 in South Africa, to Geneva, from Kigali to New York, we advanced a consistent message: obesity is a chronic disease, a major driver of NCDs, and a defining equity issue of our time — requiring coordinated, systems-level action with people at the centre.

Global policy development and advocacy

World Obesity's advocacy priorities continue to be focused on the recognition of obesity as both risk factors and disease, and the need to prioritise obesity within systems - particularly health and food systems. In our capacity as a non-state actor in official relations with WHO, World Obesity staff and members participated in high-level meetings throughout 2025.

Global NCD Alliance Forum — Kigali, Rwanda

World Obesity staff and members hosted sessions and delivered presentations on integrating obesity more fully into the broader NCD agenda. Sessions focused on the need for multisectoral action, addressing financing gaps, the double burden of malnutrition, and strategizing collective action ahead of the UN High-Level Meeting on NCDs. At the World Obesity booth, delegates engaged with advocates from other disease areas to share policy priorities and align on actions in support of WHO recommendations and global targets.

Embedding lived experience in global advocacy (Málaga to UNGA)

In 2025 World Obesity strengthened the role of people living with obesity in global policy processes. At ECO 2025 in Málaga, we co-hosted sessions with GOPA and ECPO and delivered advocacy training to lived experience representatives from 11 countries, preparing them for engagement in multilateral forums. These representatives subsequently participated in World Obesity's activities at WHA78 and UNGA80, contributing to high-level events and policy discussions. This work ensured that global advocacy on obesity prevention and care was informed by lived experience and aligned with people-centered approaches.

World Health Assembly (WHA78) — Geneva, Switzerland

At WHA78, World Obesity convened stakeholder events and bilateral discussions to highlight the urgency of obesity action within WHO and Member State policy processes. A flagship session, "The Right(s) Approach: Driving Action on Obesity and NCDs", brought together representatives from UN agencies, governments, civil society, and lived experience advocates to discuss rights-based, multisectoral approaches to both prevention and care, and to reinforce commitments to implementation of WHO recommendations.

UN General Assembly (UNGA80) and Fourth UN High-Level Meeting on NCDs and Mental Health — New York, USA

World Obesity's advocacy during the UN High-Level Meeting week included policy engagement, public statements, and participation in high-level side events to influence the political declaration and elevate obesity within global NCD commitments. The Federation's lived experience delegation spoke across multiple platforms — including Science Summit, Economist Impact events, and health policy roundtables — to reframe obesity as a chronic disease and social equity issue, advocating for integrated prevention, treatment and people-centered approaches.

Global Obesity Forum 2025 — New York, USA

In partnership with WHO and UNICEF, World Obesity hosted the Global Obesity Forum 2025 ahead of the High-Level Meeting. This high-level convening brought together ministers, global leaders, experts, and lived experience advocates to exchange evidence, strategies and commitments for coordinated action on obesity.

Investing in action: financing the response

Alongside political advocacy, we advanced the case for investment in obesity action. Through publishing our work on financing, we underscored the "double dividend" of investing in prevention and care — improving population health while protecting economic productivity and health system sustainability.

MAPPS Roundtables — Toledo, Spain and Cape Town, South Africa

World Obesity convened MAPPS roundtables in Toledo and Cape Town, bringing together policymakers, clinicians, civil society representatives and people living with obesity. Both meetings focused on identifying practical barriers to implementing national obesity strategies, strengthening integration within health systems, and improving cross-sector coordination. Common themes included the need for clearer accountability, sustainable financing, and stronger data to support policy implementation. Insights from both roundtables are informing ongoing country-level advocacy and engagement.

Our thought leadership

In 2025 World Obesity published a number of thought leadership articles in high impact journals, working in partnership with global experts and a range of major organisations on priority issues related to World Obesity strategic goals. Firstly, a Commentary was published in Lancet Global Health making the case for increased recognition by countries and the wider global health community of obesity as a chronic disease requiring multisectoral action to develop prevention, management, and care. A further Comment piece was published, led by the World Obesity Policy and Prevention Committee, calling out the absence of meaningful reference to obesity in the draft declarations for the UN High Level Meeting on NCDs. WOF staff and members of the Policy and Prevention Committee developed an updated Position Statement on Physical Activity and Obesity, recognising the advances in evidence and changes in the wider context since the original in 2019. This Position will be published in Obesity Reviews in March 2026. Several members of the Policy and Prevention Committee were involved in the Lancet Commission on Ultra Processed Foods, which launched in November 2025. A follow-on article proposing how action on UPFs may be operationalised was developed by Policy and Prevention Committee members and will be published in spring 2026.

OBCT

World Obesity is part of a Europe-wide research consortium on an EU Horizon-funded project Obesity: Biological, Socio-Cultural, and Environmental Risk Trajectories (OBCT), which began in 2023 and runs to 2028. The project aims to advance current understanding of obesity risks and predictors and the role of socio-economic status across the life course, as well as determining the importance of specific obesity-related behaviours to prevent obesity at key life stages and the potential impact of obesity-related policies on inequality. involves research centres across Europe, with WOF involved as the lead dissemination partner.

In 2025 the WOF communications team produced content across social media channels, including video content from research teams and dissemination of early research papers, achieving significantly increased audience reach across media as well as readership of the biennial newsletter. The WOF team engaged with research teams regularly in online meetings to capture insights from developing research to share via the OBCT website, social media and in the newsletter, and in person at the European Congress on Obesity, and presenting at the OBCT General Assembly in Oslo in October 2025. WOF convened the first meeting of the OBCT Impact Advisory Board in October 2025, comprising a mix of stakeholders to advise on dissemination of project outputs, which will be followed by twice yearly meetings for the project duration.

World Obesity Day and the World Obesity Day Atlas

The theme for World Obesity Day 2025 was 'Changing systems, healthier lives. The goal was to shift the focus from individuals to the systems shaping our health - from healthcare and government to food systems, media and the environments we live and work in. By centering these systems, and amplifying the voices of people living with obesity, we called for collective responsibility and meaningful change.

The campaign reached audiences in 187 countries, supported by a flagship film, regional stories from South Africa, the USA, and Trinidad & Tobago, and dozens of Member-led events.

Many countries participated in 'Walk for WOD' and monuments and buildings were illuminated around the world. Engagement soared across digital platforms and the potential media reach hit 7 billion. World Obesity were also able to provide seed grants to support six countries organising activities around the world, and the Global Obesity Coalition (WHO, UNICEF and WOF) hosted a virtual event featuring a keynote talk from Peggy Vidot, Minister for Health, Seychelles.

The 2025 World Obesity Day Atlas provided new global and regional estimates of prevalence of overweight and obesity and major NCDs in adults from 2000 to 2030. The data made clear that the world is off-track to meet global NCD targets and emphasised that prioritising and acting on obesity is a critical opportunity to reduce the global impact of NCDs. The Atlas was completed by a series of national scorecards for 199 countries for adult overweight, non-communicable disease, and policy responses.

Convening obesity stakeholders globally

This World Obesity Day on 4 March, the Global Obesity Coalition hosted a global webinar on the theme of 'Changing Systems, for Healthier Lives', critically examining the systems underlying obesity and NCDs and calling for structural change to create healthier lives for all.

The event brought together 140 participants and included government voices, UN agencies and civil society to preview important new data, publications and resources to help address obesity.

In September, World Obesity representatives attended and participated in a number of events with members and obesity stakeholders at the 80th United Nations General Assembly (UNGA 80) held in New York.

Here, World Obesity co-hosted the Global Obesity Forum (GOF) along with WHO and UNICEF, ahead of the UN High-Level Meeting on NCDs. Bringing together ministers, UN leaders, researchers, youth and lived experience advocates, the Forum created a rare space for multisectoral dialogue and shared purpose. Demand exceeded capacity, underscoring the growing political momentum for coordinated global action on obesity.

Speakers included Dr Simón Barquera, Dr Joan Matji, Sir Jeremy Farrar, Pau Gasol, and government representatives from Egypt, Greece, the Philippines and Mexico - each highlighting both the urgency of the crisis and the leadership already emerging across countries. Their contributions reinforced the theme of moving "from urgency to unity," rooted in justice, equity, and lived experience.

Clinical Education (SCOPE)

SCOPE had an exceptional year in 2025, continuing its mission to provide world-class education in obesity management. We reached 701 SCOPE Certifications and 451 SCOPE Recertifications, making 2025 one of our strongest years for SCOPE Certification and reinforcing SCOPE's growing global recognition as a benchmark for high-quality obesity education. At the outset of the year a 3-year SCOPE strategy was produced, setting out priorities to expand and strengthen World Obesity's educational reach. In addition, the team strengthened the evaluation mechanisms to support SCOPE School delivery, capturing data regarding changes in knowledge, skills, and confidence among health professional participants to inform further strengthening of the programme.

In 2025, SCOPE also accredited 17 external programmes, including national and regional congresses, training courses, mentorship programmes, and postgraduate qualifications delivered across multiple countries and regions. These accreditations ensured that evidence-based obesity education was recognised and accessible in a wide range of formats and settings.

SCOPE Schools were delivered in Brazil, Chile, China and India, bringing together healthcare professionals, researchers and advocates for expert-led sessions. In India, two Schools were delivered with a strong focus on patient-centred care: one in Mumbai (February) and another in New Delhi (October). Feedback from Mumbai was particularly strong, with 100% of surveyed attendees reporting a positive change in their overall knowledge of obesity care, management and prevention, and 64% stating it had "increased a lot". The School in Chile explored public health policy, clinical practice and obesity-related comorbidities, while Brazil focused on understanding and managing obesity through a global, evidence-based lens. The China SCOPE School, delivered in partnership with the China Obesity Federation, provided evidence-based content tailored to the Chinese clinical context.

Alongside face-to-face training, 2025 marked important progress in strengthening SCOPE's E-learning curriculum. World Obesity began updating and expanding several SCOPE E-Learning modules, including MAFLD/MASH and Obesity (reflecting updated nomenclature and guidance), two new Policy and Advocacy modules, and a refreshed Management of Obesity in Adults module within the Core Learning Path (CLP). Development also began on Obesity and Prediabetes, a new supplementary module. These updates will be released throughout 2026, expanding the curriculum across both clinical and policy domains.

In December, SCOPE launched the SCOPE Hybrid Masterclass in China, a new series designed to deliver high-quality, evidence-based obesity education through partnership with local organisations. The hybrid format combined in-person and online learning and was delivered across four cities: Shanghai, Chengdu, Guangzhou and Beijing. Each session contributed 3 SCOPE Points for face-to-face attendance and 1.5 SCOPE Points for online attendance. The Masterclass achieved 1,392 total registrations and 713 unique attendees across the four sessions, delivering an overall attendance rate of 51.2%. Participation reflected strong national reach, with the largest numbers from host cities (Chengdu: 277, Shanghai: 106, Beijing: 71, Guangzhou: 53) and additional engagement from 20+ other cities, amplifying knowledge dissemination across China. Survey feedback highlighted increases in confidence and strong support for the format: "This combination of online and offline formats is great."

SCOPE also celebrated excellence in the field through its Fellowship programme. In 2025, three leading professionals were recognised with SCOPE Fellowships, the programme's highest accolade, for outstanding contributions to obesity care and education spanning clinical practice, research, teaching and advocacy. As Fellows, they serve as ambassadors for SCOPE within their countries and internationally.

We also continued to expand access through the Core Learning Path (CLP) Scholarship scheme, awarding 1,000 scholarships in 2025 to healthcare professionals in Australia, Brazil, China, France, Germany, Korea, Kuwait, India, Mexico, Qatar, Saudi Arabia, South Africa, Spain, and other countries. The scholarship provides free access to SCOPE's comprehensive eight-module CLP (usually priced at £100), which covers the key aspects of obesity management and forms the foundation of SCOPE Certification.

Reflecting on 2025, we are proud of what has been achieved. Through strong certification outcomes, expanded delivery of SCOPE Schools, the launch of the Hybrid Masterclass series, continued investment in module development, and ongoing CLP scholarships, SCOPE has further strengthened its position as a global leader in obesity education and is helping to deliver tangible improvements in obesity care worldwide, while taking care to plan strategically for expansion and strengthening of delivery, and enhancing evaluation.

Management & Advocacy for Providers, Patients and Systems (MAPPS)

In 2025, the second iteration of the MAPPS project was launched. MAPPS II aims to provide an updated understanding of global health systems and investigate the social and commercial determinants of health and inequities in obesity care and prevention pathways. In May 2025, three surveys were launched to gather insights from three stakeholder groups: healthcare professionals; public health experts, policymakers, advocacy groups and civil society, and people with lived experience of obesity and their caregivers. By the end of the year, over 1600 survey responses were received from 83 different countries across the three surveys. Additional MAPPS II activities included the hosting of national roundtables in Spain and South Africa where key actors in the obesity space were convened, fostering collaboration and solutions-focused discussions for addressing obesity.

Collecting and disseminating knowledge on obesity - Journals

World Obesity publishes four scientific, peer-reviewed journals, each focusing on a different area of obesity research: systematic reviews, pediatrics, clinical treatment, and science and practice. The journals provide an excellent resource for those in the obesity field and raise the standing and reputation of World Obesity.

The World Obesity journals continue to thrive thanks to the efforts of the journals' editors and associate editors, as well as the academics and clinicians submitting articles. The Federation have enjoyed a good year in 2025 thanks to the first year of the new contract with Publisher, Wiley, with much improved financial terms. Obesity Reviews remained the top obesity-specific journal, with editorial support strategies to solidify its position.

The table below shows the Impact Factors of World Obesity's three subscription-based journals in recent years:

	2020	**2021**	**2022**	**2023**	**2024**	**2025**
Obesity Reviews (Impact Factor)	7.310	9.213	10.867	8.9	8.0	7.4
Pediatric Obesity (Impact Factor)	3.429	4.000	3.910	3.8	2.7	2.7
Clinical Obesity (Predicted Impact Factor to 2022*)	*4.0	*2.529	*2.993	3.3	2.2	2.1
Obesity Science and Practice				2.2	1.9	1.9

N.B: in 2023 (for 2022 IF) Clarivate made the decision to shorten the Impact Factor to just one decimal place.

Obesity Reviews is the second highest ranked obesity journal by Impact Factor and was the 18th highest ranked in the Endocrinology & Metabolism field, out of 193 (source: Clarivate Journal Citation Reports). Twelve standard issues of the journal were published throughout 2025.

Twelve issues of Pediatric Obesity were published in 2025, including one Special Issue on Recent developments related to Nutrition and Eating Behaviour, Pediatric Obesity was the 31st highest-ranked journal out of 193 in Endocrinology & Metabolism field and was ranked 5th out of 191 in the field of Pediatrics (source: Clarivate Journal Citation Reports).

Six issues of Clinical Obesity were published throughout the year. Clinical Obesity received its third Impact Factor in the summer of 2025 (for the year 2024), of 2.1.

Obesity Science and Practice, the open access journal co-owned with The Obesity Society, published six issues throughout the year. The journal received its second Impact factor in the summer of2024 (for the year 2023), of 1.9.

Global Obesity Observatory

During 2025, the Global Obesity Observatory had several key developments and saw another significant increase in users, increasing almost 200k totally over 1 million users and page views levelling at around 2.4 million views.

These developments included:

- Comprehensive global data and policy updates including obesity prevalence, obesity-related drivers and co-morbidities
- Presentation maps – key maps updated, as well as new maps added and made available for download
- Update on Under-5 child data across the Observatory
- Inclusion of new Global Burden of Disease data, dietary and comorbidity
- Tables linked directly to surveys
- Expansion of the cross-national survey data categories and significant update across surveys

Work to update the data within the database is continuous. Over the course of 2025 the data team added over I50-200 updates. The number of users choosing to sign up to an account on the Global Obesity Observatory saw over a 300% increase with over 37k users signing up

Charitable objectives of World Obesity

World Obesity is registered in the United Kingdom. World Obesity's charitable objectives are *"to promote the preservation and protection of health and relief of sickness for the public benefit in the field of obesity and its related disorders by (i) promoting research, the dissemination of the results of such research, and exchange of scientific information in the field of obesity internationally, (ii) developing a deeper understanding of how to achieve and maintain a healthy bodyweight, and managing and preventing obesity and its related conditions by those engaged in the study of obesity, healthcare professionals, health related organisations, governments and the international community"*

Public benefit

World Obesity's activities continue to give identifiable benefits to the public. The trustees confirm that they have complied with duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit and seek to meet World Obesity's charitable purposes in following its objectives.

There are no significant changes planned to the activities carried out by the Charity in future periods.

Structure, governance and management

The Trustees (Board of Trustees)

The directors of the company are also trustees of the charity for the purpose of charity law, and, under the Articles of Association, are also known as members of the Board of Trustees. The President-Elect is elected by the General Council to serve a term of six years in total; two years as President-Elect, two years as President and two years as Past President. The Treasurer is elected by the General Council to hold office for two years, which can be renewed for a further term of two years. The Vice-Presidents for each region are elected by their respective regional bodies.

When a new trustee is appointed, the charity will provide a copy of the Trustees Pack which includes information on:

- Role and responsibilities of a trustee.
- Mission and objectives of the organisation.
- Legal status and governance.
- Organisational structure and staffing.

- Finance including expense claim rules.
- Memorandum and Articles of Association

The Charity's current Board is presently comprised of 14 members. The Board is responsible for the strategic direction and policies of the charity. The Board of Trustees holds regular meetings and teleconference calls to discuss relevant issues and make final decisions to feed back to the sub-committees and task forces. Relevant senior staff members are invited to attend certain meetings in order to facilitate operational details.

The Board of Trustees, with support from the relevant sub-committees, considers organisational risk that World Obesity may face, the strategic position and any difficulties the organisation may have in achieving its goals.

Pay for key management personnel is reviewed annually as part of the budgetary process. This is then reviewed by the board of trustees and any increases in pay are agreed upon within trustee meetings. Remuneration for key management is benchmarked against the market and increases are currently based on merit.

General Council

The Board of Trustees has the power to make rules and regulations consistent with the Articles of Association and the Companies Acts to govern the administration of the Federation. Members of World Obesity (the General Council) are entitled to send one representative per member organisation to attend the General Meetings personally or by proxy, and to vote on behalf of their organisation.

Nominations Committee

The Nominations Committee consists of the President, the President-Elect, the Past-President and three co- opted members. The Nominations Committee manages the nomination process of the President-Elect and the Treasurer. The Nominations Committee reports directly to the Board of Trustees.

Finance Committee

The Finance Committee collates the yearly budgets for approval by the Board of Trustees and monitors the performance against that budget during regular meetings throughout the year. The Finance Committee also considers the financial risk World Obesity may encounter and recommends strategies to mitigate any identified risk. The Finance Committee reports directly to the Board of Trustees.

Publications Committee

The Publications Committee manages the journal portfolio of World Obesity. The Publications Committee meets at least twice a year and focuses on increasing the impact of World Obesity's journals. The Publications Committee reports directly to the Board of Trustees.

Clinical Care Committee

The Clinical Care Committee focuses on management of the charity's educational programmes for healthcare professionals. The Clinical Care Committee reports directly to the Board of Trustees.

Policy and Prevention Committee

The Policy and Prevention Committee focuses on public health policy and advocacy work. It is supported in an advisory capacity by a Scientific and Technical Advisory Network (STAN) of 54 expert members, including IOC early-career professionals. The Policy and Prevention Committee reports directly to the Board of Trustees.
The Scientific Programme and ICO Liaison Committee

The Scientific Programme and ICO Liaison Committee

This is currently a dormant committee. A working group is being set up to consider a new remit for this committee.

Management

The day-to-day management and decision-making of World Obesity is delegated by the trustees to the CEO.

Employee participation

World Obesity is committed to employee engagement. A motivated and committed team ensures that all avenues to further the work of World Obesity are explored. World Obesity works hard to promote interaction and trust between the leadership and employees, and to promote collaborative relationships through team building, cross-functional projects and training. World Obesity seeks to understand and appreciate different perspectives and to address employee concerns and issues. In addition, World Obesity encourages, celebrates and recognises the excellence of the team and actively solicits employee feedback and evaluates and recommends strategies for improving employee engagement.

Risk management

Using the risk register which is reviewed by the Trustees at each quarterly meeting, management has assessed the major risks to which World Obesity is exposed and has developed mitigating strategies to reduce their impact to an acceptable level:

Risk	Mitigation
Insufficiently diversified sources of income and the impact of losing one or more sources of income	Reserves are held to cover one year's operational expenditure of the charity. Funding diversification programme initiated in 2023
Inadequate resourcing for major core activities e.g. ICO 26, World Obesity Day.	'Stepped' approach that allows for scale of activities to increase if funding becomes available.

Going Concern

The trustees have considered the charity's ability to continue as a going concern to assure themselves of the validity of this assumption when preparing the accounts. In making this assessment, they have taken into account all available information about the future for at least twelve months from the date the accounts are approved.

New funding continues to be won, and other areas like the Scope Schools and publication continue to expand.
The trustees continue to believe that the Going Concern assumption is appropriate for the following reasons:
World Obesity is highly regarded within the field of obesity and the only obesity organisation in official relations with WHO, with strong existing relationships with many key funders within the sector.

Reserves Policy

The trustees review their reserves policy annually to ensure that it reflects the changing position of the Charity and its operating context. Trustees have considered the following factors when setting their reserves level:

- World Obesity Federation is highly regarded within obesity and the only obesity organisation in official relations with WHO, with strong existing relationships with many key funders within the sector. The charity engaged with these funders to see if they could provide support.

- Trustees believe that reserves should be set at a level sufficient to be enough to cover 1 year of the Charity's operating expenses. Based on anticipated 2026 operating expenditure of £1.4m, unrestricted reserves of £1.4m as at 31 December 2025 are in line with this approach.

- Although Trustees continue to believe World Obesity is a Going Concern, in line with the Charity Commission's requirement that any Charity should be able to dissolve in an orderly fashion, they have determined that World Obesity Federation should retain a minimum level of unrestricted reserves of £350k to ensure this.

Investment policy

The trustees periodically review the policy for investing the funds of the charity. It has been decided that in the current phase of the World Obesity Federation's development, funds will be retained as cash to ensure that the activities of the federation are adequately funded. Monies will be put on to 1 to 6 month's deposit.

Fiduciary responsibilities

The trustees, who are also directors of the World Obesity Federation for the purposes of company law, 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).

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

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.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charitable company and group 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 the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as we are aware:

There is no relevant audit information of which the charitable company and group's auditor is unaware; and
The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Financial Overview

The net position for the charity was a surplus of £407,622 in 2025 compared to a surplus of £124,050 in 2024.

At the end of the year a review of our reserves was undertaken. This resulted in a total free reserve (excluding net book value of fixed assets and designated funds) of £1,393,066 at the year end.

The principal income sources for the charity in 2025 were as follows:

	£
European Commission and UK Government Innovate	34,927
Journals	512,150
Clinical Education (SCOPE)	718,437
Research	40,649
Membership and Donations	473,152
Events	163,908
Global Programme and Policy	230,662
MAPPS Research	175,147
Other	57,573

Report of the Independent Auditors to the Members of the World Obesity Federation (Registered number: 03802726)

Opinion

We have audited the financial statements of World Obesity Federation (the 'charitable company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, 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 requirements of the Companies Act 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report) we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception.

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Identify and assess the risk 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. 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 missions, misrepresentations or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and the related disclosures made by the directors.

Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to event or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure in the financial statements or, if such disclosures are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed:

H. H Day

Hazel Day BSc FCA DChA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited Chartered Accountants and Statutory Auditors
Nightingale House
46-48 East St.
Epsom
KT17 1HQ

Date: 29/6/2026.

WORLD OBESITY FEDERATION

STATEMENT OF FINANCIAL ACTIVITIES CHARITY (Incorporating Income and Expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Restricted Funds £	Unrestricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Voluntary Income					
Donations and legacies	2		432,750	432,750	205,039
Activities for generating funds:					
Congress and Events			48,271	48,271	748,191
Royalties and other income	3		514,634	514,634	271,684
Investment income Investment income			55,089	55,089	6,899
Incoming resources from Charitable Activities:					
Policy		261,543	-	261,543	13,000
Education		116,205	714,713	830,918	702,803
Research		222,998	-	222,998	90,292
Membership		-	40,402	40,402	50,379
Total incoming resources		600,746	1,805,859	2,406,605	2,088,287
RESOURCES EXPENDED					
Voluntary income	4	-	350,721	350,721	364,978
		-	350,721	350,721	364,978
Charitable activities:					
Policy	4	261,543	143,846	405,389	238,473
Membership Services		-	71,913	71,913	78,946
Education		116,205	671,180	787,385	1,109,807
Research		222,998	160,577	383,575	172,033
Total charitable expenditure	4	600,746	1,047,516	1,648,262	1,599,259
Total resources expenditure		600,746	1,398,237	1,998,983	1,964,237
Net incoming resources before transfers between funds		-	407,622	407,622	124,050
Transfers between funds	11	-	-	-	-
Net movement in funds			407,622	407,622	124,050
Funds at I January	11	-	985,444	985,444	861,394
Funds at 31 December	11	-	1,393,066	1,393,066	985,444

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the financial statements. The notes on pages 20 to 26 form part of these financial statements.

WORLD OBESITY FEDERATION

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025	2024
		£	£
CURRENT ASSETS			
Debtors	8	701,544	570,127
Cash at bank and in hand		2,468,492	1,747,037
		3,170,036	2,317,164
CREDITORS: amounts falling due within one year	9	(1,776,970)	(1,331,720)
NET CURRENT ASSETS		1,393,066	985,444
NET ASSETS	11	1,393,066	985,444
FUNDS			
Restricted funds	11	-	
Unrestricted funds - general fund	11	1,393,066	985,444
		1,393,066	985,444

The financial statements were approved and authorised for issue by the Board of the Trustees on **4 June 2026** and were signed below by:

Jason Halford	
....	....
Trustee	**Trustee**
Professor Jason Halford	**Dr Simón Barquera**
Treasurer	**President**

Date: 23 June 2026

The notes on pages 20 to 26 form part of these financial statements.

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
Cash flows from operating activities	666,366	982,928
Purchase of tangible fixed assets	-	-
Interest received	55,089	6,899
Change in cash and cash equivalents in the reporting period	721,455	989,827
Cash and cash equivalents at the beginning of the reporting period	1,747,037	757,210
Cash and cash equivalents at the end of the Reporting period	2,468,492	1,747,037

Net income/expenditure for the reporting period (as per the statement of financial activities)	407,622	124,050
Adjustments for: Depreciation charges	-	-
Interest received	(55,089)	(6,899)
Decrease/(increase) in debtors	(131,417)	76,464
(Decrease)/increase in creditors	445,250	789,313
	666,366	982,928

1. ACCOUNTING POLICIES

Basis of accounting
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 2019 '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The currency for the financial statements is GBP.

Income resources

Donations and grants
Income from donations and grants are included in incoming resources when these are receivable except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.
- When donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Membership dues, advertising and publishing royalties
Income from membership dues, advertising and publishing royalties are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Investment income
Investment income, including interest receivable, is included when receivable by the charity.

Project Income
Income from projects is recognised on an accruals basis as the work on that project progresses.

Resources expended

Resources expended are included in the SOFA on an accrual's basis.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Shared and indirect costs are apportioned on the basis of staff time and the number of full-time equivalent staff. Costs which are attributable to more than one activity, are apportioned across cost categories based on an estimate of the proportion of time spent by staff on those activities.

Fundraising costs are those costs incurred in seeking voluntary contributions and publicity costs associated with raising the profile of the charity.

Governance costs are those incurred in connection with enabling the company to comply with external regulation, constitution and statutory requirements and in providing support to the trustees in the discharge of their statutory duties.

ACCOUNTING POLICIES (continued)

Tangible fixed assets
All assets purchased for over £5,000 will be capitalised. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its expected useful economic life at the following rates:

Fixtures, fittings and equipment	25%
Computer equipment	33%

Investments
Investments are stated at market value at the balance sheet date. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

Pensions
The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are charged to the income and expenditure account in the year they are payable.

Finance and operating leases
Rentals payable under operating leases are charges to the SOFA as incurred over the term of the lease.

Foreign currencies
Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

Fund accounting
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Critical Accounting Judgements and Key Sources of Estimation Uncertainty
In the application of the Charity's accounting policies which are described above, trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below:

Depreciation
Assets are written down over their estimated useful lives. The actual lives of the assets may differ from those estimates. The lives of the assets are kept under review and adjusted as appropriate.

Going Concern:

The trustees have assessed the charity's ability to continue as a going concern. The trustees have considered the charity's financial position, including its reserves, cash flow and future funding commitments. Based on this assessment, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statement.

Financial Instruments:

The charity's financial instruments comprise cash, trade debtors, trade creditors and loans. These are classified as Basic financial instruments under FRS 102

Initial Recognition and Measurement

Basic financial instruments are initially recognised as transaction price, including transactions costs, except for Those classified at fair value through profit or loss, which are initially measured at fair value. The financial instruments are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the charity assesses whether there is objective evidence of impairment.

If such evidence exists, the charity recognizes an impairment loss in the statement of financial activities.

2. VOLUNTARY INCOME	**Restricted Funds £**	**Unrestricted Funds £**	**Total funds 2025 £**	**Total funds 2024 £**
Donations	-	432,750	432,750	205,039
	-	432,750	432,750	205,039

3. ACTIVITIES FOR GENERATING FUNDS	**Restricted Funds £**	**Unrestricted Funds £**	**Total funds 2025 £**	**Total Funds 2024 £**
Congress and Events	-	48,271	48,271	748,191
Publishing royalties	-	514,634	514,634	213,634
Other income	-	-	-	58,050
	-	562,905	562,905	1,019,875

4. TOTAL RESOURCES EXPENDED	**Staff Costs £**	**Direct Costs £**	**Support Costs £**	**Total Costs 2025 £**	**Total Costs 2024 £**
Membership	58,749	339	12,825	71,913	78,946
Policy	205,064	149,024	51,301	405,389	238,473
Education	173,390	518,147	95,848	787,385	1,109,807
Research	266,775	45,920	70,880	383,575	172,033
Voluntary income	223,379	101,691	25,651	350,721	364,978
	£927,357	£815,121	£256,505	£1,998,983	£1,964,237

SUPPORT COSTS COMPRISE OF:	**Governance Costs**	**Staff costs**	**Other Costs**	**Total Costs 2025**	**Total Costs 2024**
	£	£	£	£	£
Membership	8,201	1,655	2,969	12,825	35,783
Policy	32,809	6,618	11,874	51,301	64,410
Education	61,297	12,366	22,185	95,848	135,975
Research	45,330	9,144	16,406	70,880	32,205
Voluntary Income	16,405	3,309	5,937	25,651	89,458
	£164,042	£33,092	£59,371	£256,505	£357,831

5. NET INCOMING RESOURCES FOR THE YEAR	**2025**	**2024**
	£	**£**
This is stated after charging:		
Depreciation	-	-
Auditors' remuneration	9,250	7,000
Operating lease rentals - Land and buildings	12,540	12,608

During the year, no Trustees received any benefits in kind (2024 - £Nil).
During the year 1 Trustee earned £9,237 (2024 £Nil).
During the year, 9 Trustees received reimbursement of £36,966 expenses for travel and accommodation (2024 £7,860).

6. Staff Costs	**2025**	**2024**
	£	**£**
Staff costs were as follows:		
Wages and salaries	862,194	711,842
Social security costs	76,400	52,282
Pension costs	121,244	57,215
	£1,059,838	£821,339

The key management personnel remuneration and benefits are £447,327 (£355,410)

The number of employees whose emoluments fell within the following bands was:

	2025	**2024**
£ 60,000 - £ 70,000	1	1
£140,000 - £150,000	1	0
£150,000 - £160,000	0	1

7. TAXATION

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

8. DEBTORS

	2025	2024
	£	£
Due within one year		
Trade debtors	393,330	310,153
Prepayments and accrued income	295,045	253,862
Other debtors	13,169	6,112
	£701,544	£570,127

9. CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	54,232	9,351
Social security and other taxes	18,819	17,108
Other creditors	18,607	12,144
Accruals and deferred income (see below)	1,685,312	1,293,117
	£1,776,970	£1,331,720

Pension contributions totalling £10,343 (2024: £6,124) were payable at the year end and are included within other creditors.

10. DEFERRED INCOME

	2025	2024
	£	£
Amounts brought forward	1,262,271	484,188
Released in the year	(1,549,702)	(886,614)
Deferred during the year	1,962,974	1,664,697
Balance as at 31 December 2025	£1,675.543	£1,262,271

Charity deferred income of £ 1,675,543 related to income received in 2025, 2024, 2023 and 2022 in advance of projects and future conferences. (2024 £1,262,271).

11. STATEMENT OF FUNDS

Restricted Funds

EU projects:
This part of the restricted funds is received from the EU Commission and UK Government for carrying out research related EU projects. Through collecting obesity related information and analysis, the projects assist the policy makers throughout Europe to implement appropriate obesity strategies. EU normally only provides partial funding for the projects therefore the remaining balances are covered by the World Obesity Federation's general funds.

SUMMARY OF FUNDS	**Brought** Forward £	**Incoming** Resources £	**Resources** Expended £	**Transfers** in/(out) £	**Carried** Forward £
Unrestricted Funds	985,444	1,805,859	(1,398,237)	-	1,393,066
Restricted Funds	-	600,746	(600,746)	-	-
Total of Funds	£985,444	£2,406,605	£(1,998,983)	-	£1,393,066

12. OPERATING LEASE COMMITMENTS
The following payments are committed to be paid within one year:
Land and buildings

	2025 £	**2024** £
Expiring:		
Within one year	7,315	7,315
	£7,315	£7,315

Operating lease costs are recognized as an expense in the year they are incurred. 2025 was £12,540 (2024 £12,608)

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds £	**Unrestricted Funds** £	**Total Funds** £
Current Assets	-	3,170,036	3,170,036
(Current liabilities)	-	(1,776,970)	(1,776,970)

14. RELATED PARTY TRANSACTIONS
There were no related party transactions in the current or previous year.

[signature]

Comparative for the SoFA

INCOMING RESOURCES	**Notes**	**Restricted Funds £**	**Unrestricted Funds £**	**2024 Total Funds £**
Incoming resources from generated funds:				
Voluntary income				
Donations and legacies	2	-	205,039	205,039
Activities for generating funds:				
Congress and Events		-	748,191	748,191
Royalties and other income		-	271,684	271,684
Investment income				
Investment Income		-	6,899	6,899
Incoming resources from Charitable Activities:				
Policy		13,000	-	13,000
Education		-	702,803	702,803
Research		29,375	60,917	90,292
Membership		-	50,379	50,379
Total incoming resources		42,375	2,045,912	2,088,287
RESOURCES EXPENDED				
Costs of generating funds	4	-	-	-
Voluntary income		-	364,978	364,978
		-	364,978	364,978
Charitable activities:	4			
Policy		11,646	226,827	238,473
Membership Services		-	78,946	78 946
Education		-	1,109,807	1,109,807
Research		29,532	142,501	172,033
Total charitable expenditure	4	41,178	1,558,081	1,599,259
Total resources expended	4	41,178	1,923,059	1,964,237
Net incoming resources before transfers between funds	5	1,197	122,853	124,050
Transfers between funds	11	(1,197)	1,197	-
Net movement in funds		-	124,050	124,050
Funds at I January	11	-	861,394	861,394
Funds at 31 December	11	-	985,444	985,444