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**THE BRITISH OCCUPATIONAL HYGIENE SOCIETY**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**THE BRITISH OCCUPATIONAL HYGIENE SOCIETY**  
**(A company limited by guarantee)**

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**THE BRITISH OCCUPATIONAL HYGIENE SOCIETY**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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<b>Trustees</b>	Mrs K Bufton, President Mr N Grace, President-Elect Mrs T Boyle, Immediate Past-President Mr A Wilson, Hon. Secretary Mrs A Parker, Hon. Treasurer Mr N Pickering, Registrar Dr A Hirst (resigned 28 November 2017) Dr J Cocker Ms K Jones Ms H Pearson Mr D Collin Ms M Molloy Mr K Williams (appointed 23 May 2017)
<b>Company registered number</b>	RC000858
<b>Charity registered number</b>	1150455
<b>Registered office</b>	5/6 Melbourne Business Court Millennium Way Pride Park Derbyshire DE24 8LZ
<b>Company secretary</b>	Mr A Wilson
<b>Senior management team</b>	Dr S Festing, Chief Executive (appointed 27 November 2017) Mrs L Williams, Head of Commercial Operations, Qualifications and Training (appointed 20 November 2017) Ms S Jackson, Head of Member Services Ms E Karmou, Head of Communications and Marketing (appointed May 2017)
<b>Independent auditors</b>	Bates Weston Audit Limited Statutory Auditors Chartered Accountants The Mills Canal Street Derby DE1 2RJ
<b>Bankers</b>	HSBC Bank plc 1 St Peters Street Derby DE1 2AE
<b>Solicitors</b>	Nelsons Solicitors LLP Pennine House 6 Stanford Street Nottingham NG1 7BQ

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**THE BRITISH OCCUPATIONAL HYGIENE SOCIETY**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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The Trustees present their annual report together with the audited financial statements of The British Occupational Hygiene Society for the year to 31 December 2017.

**Third Party Indemnity**

The British Occupational Hygiene Society (The Society) maintains qualifying liability insurance for its trustees.

**Structure, Governance and Management**

The Society is a charitable company, incorporated by Royal Charter on 20 December 2012 and registered as a new charity on 11 January 2013.

The Society is established under Royal Charter which sets out the objects and powers, and is governed under the associated Byelaws and Regulations.

Under the Byelaws, ordinary members of Council are elected at the AGM to serve for a period of three years. The Honorary Officers of Secretary, Treasurer and Registrar are elected annually and a new President is elected annually to serve on a three year cycle (year one as President-Elect, year two as President and year three as Immediate Past President).

All new Council members are provided with an induction pack and operational briefing from the Management Team. They have access to all previous Council paperwork and documents outlining the practices and procedures used by Council for its operation. During the President-Elect's one year term, mentoring and support are provided by the President and Chief Executive.

The Council members (the directors and trustees) manage the Society through regular Council meetings which focus on strategic decision making and policy setting. The implementation of strategy and policy and the day to day running of the Society's operations are delegated to the members of the Management Team who, through the Chief Executive, are accountable to Council.

All of the trustees are members of the Society. None of the trustees has any beneficial interest in the Society.

The Risk Committee of Council maintains a risk register and mitigation plans which are reviewed annually to consider all the major risks to which the charity is exposed. External risks to funding are minimised by the implementation of procedures for the authorisation of all transactions.

A strategy day was held for Council in 2017 to enable Council to consider how to ensure a modern governance framework for the BOHS.

This report, incorporating the Strategic report, was approved by the Trustees, in their capacity as company directors, on and signed on their behalf by:

**Charitable Objects and Public Benefit**

The Society is a charity and its objects are to promote the science of occupational hygiene and health, good practices and standards, and research and advance education in the subject of occupational and environmental hygiene. The Royal Charter recognises the Society as the pre-eminent body in the UK for occupational hygiene.

The main purpose of the Society is to reduce the incidence of ill-health caused or made worse by work. This falls within the recognised charitable purpose of the advancement of health or the saving of lives under the Charities Act 2006. The public benefit of this aim applies both directly to the working population and to those affected by the wider health impact of workplaces.

**Objectives, Strategy and Activities**

2017 was the second year of the Society's 5 year strategy which was launched after consultation with members and external stakeholders. This strategy is an evolutionary development of the previous 2011-2015 strategy, keeping broadly the same themes, as below, the full strategy is available on the Society's website.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**Strategic Theme**

1. Raise awareness of occupational hygiene
2. Increase understanding of occupational hygiene
3. Extend the influence of BOHS
4. Improve competence standards, recognition and access
5. Ensure a sustainable future and trusted reputation for BOHS in the UK and internationally

The main activities undertaken by the Society under these strategic themes encompass:

- **Qualifications:** the provision of qualifications and competency schemes
- **Events:** running of scientific conferences and events
- **Publishing:** of an academic journal and other scientific information
- **Membership:** provision of services and support to members
- **Campaigns:** leadership of industry awareness campaigns
- **Policy:** scientific representation to government, regulators and other bodies
- **Education:** wider educational initiatives and the support of research.

All our charitable activities are undertaken to further our charitable purpose for the public benefit. Many of these activities would not be possible without the significant voluntary contributions of our members. The trustees wish to express their continued gratitude to members in this regard. Membership of the Society is open to anyone with an interest in occupational hygiene and reduced membership rates are available to student and retired members.

The Society has examined the information contained in the Charity Commissions general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. The trustees regularly consider how planned activities will contribute to the aims and objectives they have set. The intent of the strategy is to focus the Society's resources to deliver an improved public benefit in reducing the incidence of ill-health caused or made worse by work.

**Achievements and Performance**

A full review of the Society's achievements and performance is provided in the annual report which accompanies the Trustees report. A brief summary is given here under the five strategic themes.

**1. Raise Awareness of Occupational Hygiene**

In May 2017, the Society officially launched the second phase of the Breathe Freely initiative to prevent occupational lung disease in the manufacturing sector, with a special focus on the respiratory health of welders. The launch event took place at the EEF London Headquarters and was attended by approximately 70 partners and supporters. The new campaign is run in partnership with EEF, HSE, TWI, TUC, JCB, Toyota and BAE Systems, and operates concurrently with the Society's original Breathe Freely initiative for the construction industry.

Three public roadshows, sponsored by SKC and Plymovent, were organised attracting over 180 people and creating a healthy interest in the campaign.

A new mini-site was launched featuring new guidance and factsheets focusing on welding. A working group was also formed with key industry professionals to develop a new 'welding selector tool', which will launch in 2018.

The Breathe Freely in Construction campaign continued to raise awareness about occupational lung disease in construction, with four public roadshows, sponsored by RVT Group.

A working group formed to develop new 'Respiratory Protective Equipment (RPE) guidance'. Another working group, led by Karen Bufton, continued to develop the audit scheme.

BOHS continued to provide speakers and content for a range of industry and sector exhibitions, conferences and publications. In addition, the Society also provided educational opportunities through the Bursaries for Modules scheme, the Approved Courses programme and the Introductory Lecture programme in universities.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**2. Increase Understanding of Occupational Hygiene**

Through Breathe Freely website guidance and support continued to be disseminated to the construction industry during 2017. In May, a new mini-site we designed to host information and guidance for the manufacturing sector.

Throughout 2017, the Breathe Freely roadshows focused on, not only raising awareness about the issue of occupational lung disease, but also about the right solutions and the importance of occupational hygiene.

In July 2017, the Certificate in Controlling Health Risks in Construction (CCHRC) launched attracting great interest from the construction industry. By the end of 2017, the course had 17 Approved Training Providers and 7 course sittings.

2017 was a successful year for conferences activity seeing increases in income and event attendance. The LEV event ran successfully as a 2-day conference and will be taken forward running annually with a view to growing the attendance. OH2017 delivered a great annual conference programme with a packed exhibition hall and continued support from regular delegates, sponsors and exhibitors, and attracted new faces. The 12th in the Inhaled Particles conference series took place in Glasgow. Finally, the launch of FAAM helped make the asbestos roadshows a huge success in London, Glasgow, Cardiff and Manchester meeting forecasted delegate numbers. Overall 96% of feedback indicated that delegates would recommend the events to colleagues which is a great result in building quality and consistency in the organisation's event offering. Overall a good year and a solid base to go forward with new and existing events.

**3. Extend the Influence of BOHS**

BOHS has continued to play a leading role in worker health protection amongst UK professional and awarding bodies; national regulators and specific industry sectors such as construction and manufacturing. 2017 saw the successful public launches of our new Faculty of Asbestos Assessment and Management (FAAM) and our Breathe Freely in manufacturing initiative.

**Faculty of Asbestos Assessment and Management (FAAM)**

Following the approval by the Privy Council of our Charter and Byelaw changes, FAAM was launched in London 11 October 2017 as the home for asbestos professionals with the aim of raising standards and reducing risks. FAAM has been widely welcomed in the industry with good take up from new members.

**Breathe Freely Moves into Manufacturing**

Following the on-going success of Breathe Freely in construction, BOHS launched a second phase of the initiative in Manufacturing, focused initially on welding fume exposures. The launch took place on 25 May at the EEF Headquarters in London in partnership with HSE, EEF, TUC, TWI, JCB, Toyota and BAE Systems. A successful series of free roadshows followed, along with the publishing of a range of free professionally designed resources on the newly updated Breathe Freely website.

**BOHS Voice and HSE's Campaign**

Following on from the launch of HSE's #HelpGBWorkBetter strategy for the GB Health and Safety system in 2016, this year saw the launch of their new 'Go Home Healthy' campaign. This focuses on three key occupational health priorities; respiratory disease, musculoskeletal disorders and stress. BOHS strongly supports this initiative and is perfectly positioned to provide leadership on the respiratory theme through its Breathe Freely campaigns. During the year we continued to work closely with HSE in the both the policy arena and the scientific and technical arena.

**4. Improve Competence Standards, Recognition and Access**

Faculty membership grew with a 16% increase over 2016 taking the total from 642 to 770 at the year-end. Contributing factor is the launch of FAAM and new staff members adding stability in the membership team.

We saw the total UK proficiency qualifications increase on 2016 by 7% candidate numbers and £33k. Within this is a continued decrease of Asbestos management and surveying (-62 candidates) and continued significant increases in Legionella 169 candidates and LEV 89 candidates.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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International proficiency occupational hygiene module numbers increased 143 candidates relative to 2016. International Proficiency module qualifications in asbestos saw new international providers sign up to deliver to candidates from New Zealand, Africa and Australia for the first time.

CCHRC has 91 applications of interest. 17 approved providers now delivering, which generated application fees of £4k. The number of 68 candidates generated £6,400. Significantly behind original projections in the budget but growing due to Breathe Freely campaign.

**5. Ensure a Sustainable Future and Trusted Reputation for BOHS**

During 2017 BOHS launched a new Faculty (FAAM) dedicated to asbestos assessment and management professionals, following the approval by members at the AGM to alter the Charter and Bylaws to enable the organisation to expand its focus into specialisms associated with occupational hygiene. The changes means that further Faculties can be added to the organisation's structure in the future too, enabling BOHS to expand its influence. FAAM was launched officially in October with the opening of new webpages, the establishment of a Board and the opening of membership.

During 2017, a new CEO and two new senior managers joined the organisation, to replace staff leavers. These individuals bring with them expertise from a variety of industries, putting the Society in a strong position to deliver its current strategy.

The first volume of Annals of Work Exposures and Health was successfully completed in 2017. While changing the direction of the journal will take some years to become fully realised, good progress has been made so far. Submissions have remained robust, with 263 submissions received, a slight increase on 2016.

**Financial Review**

The statement of financial activities shows a net surplus for the year of £39,263 compared to a deficit of £66,659 in 2016 and our reserves, which are unrestricted, amounted to £1,367,770 compared to £1,245,073 in 2016. 2017 was a challenging year financially with investment in the organisation and new projects, although with tight fiscal control towards the later part of the year we were able to turn a potential deficit into a small surplus for the year.

Around 55% of reserves are invested for potential growth whilst the remainder are held on deposit or used for working capital. The Society's funds which were held in 2 Charities Deposit Accounts during 2017, yielded an average of 0.7% return on investment with interest rates continuing to fall and remaining at very low levels during 2017. The value of the Charities Investment Fund has increased in 2017 by a further 10.4% showing a total return since inception in January 2012 of 88.3%.

**Reserves Policy**

BOHS maintains reserves as part of its risk strategy and to ensure a sustainable financial base. The purposes of reserves are the following:

- To ensure the BOHS can cover administrative and operating costs
- To assure the Society's position of independence, and freedom and responsiveness of action
- To provide financial headroom for the BOHS to develop its activities for future as well as current members
- To provide reassurance for suppliers

The level of reserves will be determined by Council as part of the budget setting process. The minimum level of reserves will be determined by an assessment of risk, overview of contractual obligations a review of future income streams and likely expenditure.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**Plans for the Future**

2017 was the second year of our new five year strategy which sets demanding objectives for growth in our activity, influence, income and reputation. During 2018 we plan to consolidate the major new initiatives brought forward during 2017, including our new course for the construction industry, a new Faculty within BOHS and a new campaign in manufacturing. The 5 year strategy sets out further new projects and initiatives which will be launched over the coming years as part of our goal to become the partner of choice for worker health protection by 2020.

**Statement of Trustees Responsibilities**

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

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

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

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

**Statement as to Disclosure of Information to Auditors**

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the Trustees, in their capacity as company directors, on 6 March 2018 and signed on their behalf by:



**Mrs K Bufton, President**



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**THE BRITISH OCCUPATIONAL HYGIENE SOCIETY**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE BRITISH OCCUPATIONAL HYGIENE SOCIETY**

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**Opinion**

We have audited the financial statements of The British Occupational Hygiene Society (the 'charity') for the year ended 31 December 2017 set out on pages 10 to 20. 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 charitable company's affairs as at 31 December 2017 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 United Kingdom, including the Financial Reporting Council'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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**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 Auditors' report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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**THE BRITISH OCCUPATIONAL HYGIENE SOCIETY**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE BRITISH OCCUPATIONAL HYGIENE SOCIETY**

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We have nothing to report in this regard.

**Opinion 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 Trustees' report for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters in relation to which 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' remunerations specified by law not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charity 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.

**Auditors' 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 an Auditors' 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 for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

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THE BRITISH OCCUPATIONAL HYGIENE SOCIETY  
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE BRITISH OCCUPATIONAL HYGIENE  
SOCIETY

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**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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Wayne Thomas ACA (Senior Statutory Auditor)  
for and on behalf of

**Bates Weston Audit Limited**

Statutory Auditors  
Chartered Accountants

The Mills  
Canal Street  
Derby

DE1 2RJ

23 March 2018

**THE BRITISH OCCUPATIONAL HYGIENE SOCIETY**  
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Note	Unrestricted funds 2017 £	Total funds 2017 £	Total funds 2016 £
<b>INCOME FROM:</b>				
Charitable activities	2	1,455,344	1,455,344	1,300,295
Investments		1,630	1,630	2,845
Other income		3,000	3,000	3,000
<b>TOTAL INCOME</b>		<b>1,459,974</b>	<b>1,459,974</b>	<b>1,306,140</b>
<b>EXPENDITURE ON:</b>				
Charitable activities	3,4	1,420,711	1,420,711	1,372,799
<b>TOTAL EXPENDITURE</b>		<b>1,420,711</b>	<b>1,420,711</b>	<b>1,372,799</b>
<b>NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS</b>		<b>39,263</b>	<b>39,263</b>	<b>(66,659)</b>
Net gains on investments		83,434	83,434	84,270
<b>NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>122,697</b>	<b>122,697</b>	<b>17,611</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>122,697</b>	<b>122,697</b>	<b>17,611</b>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		1,245,073	1,245,073	1,227,462
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,367,770</b>	<b>1,367,770</b>	<b>1,245,073</b>

The notes on pages 13 to 20 form part of these financial statements.

**THE BRITISH OCCUPATIONAL HYGIENE SOCIETY**  
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**REGISTERED NUMBER: RC000858**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2017**

	Note	£	2017 £	£	2016 £
<b>FIXED ASSETS</b>					
Tangible assets	7		<b>97,203</b>		138,761
Investments	8		<b>753,025</b>		669,591
			<b>850,228</b>		808,352
<b>CURRENT ASSETS</b>					
Stocks		<b>6,179</b>		12,323	
Debtors	9	<b>307,150</b>		295,282	
Cash at bank and in hand		<b>445,131</b>		408,434	
		<b>758,460</b>		716,039	
<b>CREDITORS:</b> amounts falling due within one year	10	<b>(223,918)</b>		(253,818)	
<b>NET CURRENT ASSETS</b>			<b>534,542</b>		462,221
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>1,384,770</b>		1,270,573
<b>CREDITORS:</b> amounts falling due after more than one year	11		<b>(17,000)</b>		(25,500)
<b>NET ASSETS</b>			<b>1,367,770</b>		1,245,073
<b>CHARITY FUNDS</b>					
Unrestricted funds	13		<b>1,367,770</b>		1,245,073
<b>TOTAL FUNDS</b>			<b>1,367,770</b>		1,245,073

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

The financial statements were approved and authorised for issue by the Trustees on 6 March 2018 and signed on their behalf, by:

**Mrs K Bufton, President**

The notes on pages 13 to 20 form part of these financial statements.

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**THE BRITISH OCCUPATIONAL HYGIENE SOCIETY**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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	Note	2017 £	2016 £
<b>Cash flows from operating activities</b>			
Net cash provided by/(used in) operating activities	14	<b>35,066</b>	(49,339)
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		<b>1,630</b>	2,845
Purchase of tangible fixed assets		-	(44,454)
<b>Net cash provided by/(used in) investing activities</b>		<b>1,630</b>	(41,609)
<b>Change in cash and cash equivalents in the year</b>		<b>36,696</b>	(90,948)
Cash and cash equivalents brought forward		<b>408,434</b>	499,382
<b>Cash and cash equivalents carried forward</b>	15	<b>445,130</b>	408,434

The notes on pages 13 to 20 form part of these financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The British Occupational Hygiene Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 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 charity and which have not been designated for other purposes.

**1.3 Income**

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

**1.4 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. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

All expenditure is inclusive of irrecoverable VAT.

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	33% on cost
Office furniture	-	20% on cost
Computer software	-	20% on cost

**1.6 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating income and expenditure account.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**1. ACCOUNTING POLICIES (continued)**

**1.7 Leasing**

Rentals paid under operating leases are charged to the Statement of Financial Activities, incorporating income and expenditure account, as incurred.

**1.8 Taxation**

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

**1.9 Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2017 £</b>	<b>Total funds 2017 £</b>	<i>Total funds 2016 £</i>
Examinations	733,275	733,275	648,782
Membership services	158,975	158,975	135,746
Conference and events	247,576	247,576	229,935
Publications	238,594	238,594	229,439
Schemes and services	37,005	37,005	36,631
Head office	1,019	1,019	1,013
Governance and sponsorship	7,500	7,500	7,500
Marketing and communications	31,400	31,400	11,249
	<b>1,455,344</b>	<b>1,455,344</b>	<i>1,300,295</i>
<i>Total 2016</i>	<i>1,300,295</i>	<i>1,300,295</i>	



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**3. RESOURCES EXPENDED ON CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2017 £</b>	<i>Total funds 2016 £</i>
Examinations	407,497	403,990
Membership services	190,891	161,559
Conferences and events	229,354	219,037
Publications	69,565	75,035
Schemes and services	17,959	12,411
Head office	209,642	212,063
Marketing and communications	109,525	107,056
External beneficiaries	15,442	16,787
Leadership	82,978	76,319
	<u>1,332,853</u>	<u>1,284,257</u>

The total of resources expended on charitable activities in 2016 relates to unrestricted funds.

**4. GOVERNANCE COSTS**

	<b>Unrestricted funds 2017 £</b>	<i>Total funds 2016 £</i>
Auditors' remuneration	3,000	3,000
Council Meeting expenses	7,618	5,831
Staff costs	77,240	79,711
	<u>87,858</u>	<u>88,542</u>

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

This is stated after charging:

	<b>2017 £</b>	<i>2016 £</i>
Depreciation of tangible fixed assets: - owned by the charity	<u>41,558</u>	<u>43,681</u>

During the year, no Trustees received any remuneration or other benefits (2016 - £NIL).

7 Trustees received reimbursement of expenses amounting to £8,823 in the current year, (2016 - 4 Trustees - £5,232).

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**6. STAFF COSTS**

Staff costs were as follows:

	<b>2017</b>	<i>2016</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>520,955</b>	479,423
Social security costs	<b>41,955</b>	39,791
Other pension costs	<b>26,836</b>	26,107
	<hr/> <b>589,746</b> <hr/>	<hr/> <b>545,321</b> <hr/>

Wages and salaries includes a severance payment of £19,998, which was fully paid during the year.

The average number of persons employed by the charity during the year was as follows:

	<b>2017</b>	<i>2016</i>
	<b>No.</b>	<b>No.</b>
Charitable	<b>16</b>	15
Management	<b>4</b>	4
	<hr/> <b>20</b> <hr/>	<hr/> <b>19</b> <hr/>

The number of higher paid employees was:

	<b>2017</b>	<i>2016</i>
	<b>No.</b>	<b>No.</b>
In the band £70,001 - £80,000	<b>1</b>	1

The senior management team as listed on page 1 are considered to be key management personnel. During the year, there was total remuneration and benefits paid of £195,311 (2016 - £225,172).

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**7. TANGIBLE FIXED ASSETS**

	Office furniture & equipment £	Computer software £	Total £
<b>Cost</b>			
At 1 January 2017 and 31 December 2017	42,397	258,480	300,877
<b>Depreciation</b>			
At 1 January 2017	30,754	131,362	162,116
Charge for the year	5,831	35,727	41,558
At 31 December 2017	36,585	167,089	203,674
<b>Net book value</b>			
At 31 December 2017	5,812	91,391	97,203
At 31 December 2016	11,643	127,118	138,761

**8. FIXED ASSET INVESTMENTS**

		<b>Listed securities £</b>
<b>Market value</b>		
At 1 January 2017		<b>669,591</b>
Revaluation		<b>83,434</b>
		<hr/>
At 31 December 2017		<b>753,025</b>
		<hr/> <hr/>
<b>Historical cost</b>		<b>400,000</b>
		<hr/> <hr/>
 <b>Material investments</b>		
	<b>31 December 2017 £</b>	<i>31 December 2016 £</i>
CCLA Charities Investment Fund	<b>753,025</b>	<i>669,591</i>

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**9. DEBTORS**

	2017 £	2016 £
Trade debtors	232,320	212,831
Prepayments and accrued income	74,830	82,451
	<u>307,150</u>	<u>295,282</u>

**10. CREDITORS: Amounts falling due within one year**

	2017 £	2016 £
Trade creditors	93,409	118,899
Other taxation and social security	37,265	28,468
Accruals and deferred income	93,244	106,451
	<u>223,918</u>	<u>253,818</u>

**11. CREDITORS: Amounts falling due after more than one year**

	2017 £	2016 £
Accruals and deferred income	17,000	25,500
	<u>17,000</u>	<u>25,500</u>

**12. OPERATING LEASE COMMITMENTS**

At 31 December 2017 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	<b>Land and buildings</b> 2017 £	2016 £
<b>Amounts payable:</b>		
Within 1 year	33,244	32,500
Between 1 and 5 years	67,231	97,500
	<u>100,475</u>	<u>130,000</u>

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**13. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2017 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2017 £
<b>Unrestricted funds</b>					
Reserves	1,245,073	1,459,974	(1,420,711)	83,434	1,367,770

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 January 2016 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2016 £
<b>Unrestricted funds</b>					
Reserves	1,227,462	1,303,140	(1,369,799)	84,270	1,245,073
	<u>1,227,462</u>	<u>1,303,140</u>	<u>(1,369,799)</u>	<u>84,270</u>	<u>1,245,073</u>
 Total of funds	 1,227,462	 1,303,140	 (1,369,799)	 84,270	 1,245,073

**SUMMARY OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2017 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2017 £
General funds	1,245,073	1,459,974	(1,420,711)	83,434	1,367,770

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**13. STATEMENT OF FUNDS (continued)**

**SUMMARY OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 January 2016 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2016 £</i>
General funds	1,227,462	1,303,140	(1,369,799)	84,270	1,245,073

**14. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2017 £</b>	<b>2016 £</b>
Net income for the year (as per Statement of Financial Activities)	<b>122,697</b>	17,611
<b>Adjustment for:</b>		
Depreciation charges	<b>41,558</b>	43,681
Gains on investments	<b>(83,434)</b>	(84,270)
Dividends, interest and rents from investments	<b>(1,630)</b>	(2,845)
Decrease/(increase) in stocks	<b>6,143</b>	(1,738)
(Increase)/decrease in debtors	<b>(11,868)</b>	4,466
Decrease in creditors	<b>(38,400)</b>	(26,244)
<b>Net cash provided by/(used in) operating activities</b>	<b>35,066</b>	(49,339)

**15. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2017 £</b>	<b>2016 £</b>
Cash in hand	<b>445,130</b>	408,434
	<b>445,130</b>	408,434

**16. RELATED PARTY TRANSACTIONS**

During the year the charity received a total of £352 (2016 - £1,704) in respect of directory listings from two (2016 - five) companies, each with a mutual director/trustee.

During the year, one (2016 - two) company was charged £7,110 (2016 - £46,369) for recharged expenses and £36,900 (2016 - £nil) for secretariat services. At the year end, £1,507 (2016 - £9,304 due to) was due from the Charity.

During the year, one (2016 - two) company was charged £50,489 (2016 - £39,520) for courses.