

Registered number: RC000858  
Charity number: 1150455

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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 2018**

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

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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<b>Trustees</b>	Mr N Grace, President Mrs K Bufton, Immediate Past-President Mr J Dobbie, President-Elect (appointed 18 April 2018) Mr A Wilson, Hon. Secretary Mrs A Parker, Hon. Treasurer Mr N Pickering, Registrar Mr D Collin Ms K Jones Ms M Molloy Mr K Williams Ms H Pearson Mr J Grant (appointed 18 April 2018) Dr J Cocker (resigned 18 April 2018) Mrs T Boyle (resigned 18 April 2018)
<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>Chief executive officer</b>	Dr S Festing
<b>Senior management team</b>	Dr S Festing, Chief Executive Mrs L Williams, Head of Commercial Operations, Qualifications and Training Ms S Jackson, Head of Member Services Ms E Karmou, Head of Communications and Marketing
<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

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**Advisers (continued)**

**Solicitors**

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 2018**

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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 2018.

**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, 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 Council maintains a risk register and mitigation plans, which are reviewed at least 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 2018 for Council to consider how to ensure a modern governance framework for the BOHS.

**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, 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**

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.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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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.

2018 was the third year of the Society's five-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.

### **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:

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

### **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 main activities.

#### **1. Campaigns**

In 2018, the **Breathe Freely in Construction** campaign celebrated three years since its launch on Workers' Memorial Day in April 2015.

Two construction roadshows took place, sponsored by RVT Group, and attracting over 100 delegates in total.

Steve Hails, Director of Health, Safety & Wellbeing at Thames Tideway Tunnel, was awarded Honorary Fellow status in recognition of his contribution to the Breathe Freely in Construction campaign and the promotion of the occupational hygiene message to the construction industry.

The **Breathe Freely in Manufacturing** campaign celebrated one year since its launch in May 2018. One roadshow, sponsored by Plymovent and SKC, took place in South Wales. Four additional roadshows sponsored by EU-OSHA as part of their 2018-19 Campaign, "Healthy Workplaces Manage Dangerous Substance", took place around the UK. The roadshows focused on the protection of welders' health from lung disease and featured presentations from HSE, TUC, EEF, BOHS and industry. In total the manufacturing roadshows had over 200 attendees. Sellafeld also hosted one roadshow for its managers and employees organised by their occupational hygiene team.

Finally, the manufacturing campaign saw the completion and launch of the Welding Fume Control Selector Tool. This free online tool allows managers and supervisors of welders to choose the best control solution for welding fume based on a series of task-related questions.

#### **2. Membership (including FAAM)**

During 2018, a significant effort was placed in upgrading IT, including the implementation of a new CRM system, in order to improve the effectiveness of managing memberships. Alongside this, there was also a focus on

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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reducing print and increasing online access for membership benefits, such as Exposure magazine, in order to reduce running costs and also reduce environmental impact. Whilst these efforts were underway, the membership numbers remained stable.

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

FAAM completed its first full year of operation, after its establishment in 2017. During 2018, the Faculty ran a successful conference for both members and non-members dedicated to the top of asbestos. FAAM attracted new membership throughout the year, and continues to grow steadily.

**3. Events**

The events calendar for the year consisted of the three-day annual conference, a one-day legionella event, a two-day LEV conference, the three-day 2018 conference and a two-day FAAM event. The ECCIII event was cancelled due to low bookings in order to protect delegate experience. Overall, delegate bookings were around the planned levels and conference income remains stable. The introduction of a new CRM has helped with the administration of conferences, with improved self-service for delegates. Overall 96% of feedback indicated that delegates would recommend the events to colleagues, showing that quality remains at the core of the conferences programme.

**4. Qualifications**

Overall the Proficiency qualifications had a significant year on year increase in candidate numbers of 30% (1400). The main contribution was from the Certificate in Controlling Health Risks in Construction (CCHRC). Launched in 2017, it reached its one-year anniversary with an increase from 17 to 21 Approved Training Providers and enrolment with just over 600 candidates.

2018 is the first year ("since records began" in 2000) that the P400 series of exams constitutes less than 50% of the sales mix as measured by candidate numbers as a percentage of the total. In isolation this is not a concern as the series of Asbestos qualifications candidates have an almost static three-year performance. The remaining areas are made up of higher international, LEV and Legionella demand.

**5. Publishing**

The second volume of Annals of Work Exposures and Health was successfully completed in 2018. Changes in the editorial direction of the journal continued to be consolidated. Notable accomplishments included the publication of a special issue on the role of gender in occupational health and safety, and a supplement including papers presented at the Understanding Small Enterprises (USE) conference, held in Denver, USA, in 2017. Submissions have remained strong, with 254 submissions received, albeit a slight decrease on 2017.

**Plans for the Future**

Our five-year strategy sets for growth in our activity, influence, income and reputation. During 2020 we plan to continue the progress with the strategy, and continue the major new initiatives brought forward (as in the above section). The five-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.

**Financial Review**

The statement of financial activities shows a net surplus for the year of £195,691 compared to £122,697 in 2017 and our reserves, which are unrestricted, amounted to £1,563,461 compared to £1,367,770 in 2017. The increase in the surplus for 2018 was largely due to an increase in the candidate numbers and therefore income from examinations, with careful control of expenditure also making a contribution to the results for the year.

Around 50% 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 two Charities Deposit Accounts during 2018, yielded an average of 0.7% return on investment with interest rates remaining at very low levels during 2018. The value of the Charities Investment Fund has remained fairly static, showing only a very small increase in 2018 but showing a total return since inception in January 2012 of 88.5%.

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**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**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 Society 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 Society 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. Both levels will be reviewed during 2019.

**Pay policy for Staff**

The Council, who are the trustees and directors of the British Occupational Hygiene Society, give their time freely and no remuneration was given to any director of the Society within the year. Details of the director's expenses and related party transactions are disclosed within the accounts.

The pay of staff is reviewed annually and may be increased, based on a benchmarking process against increases in national average earnings as well as inflation indices.

**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 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, incorporating the Strategic report, was approved by the Trustees, in their capacity as company directors, on 5/03/2019 and signed on their behalf by:



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**Mr N Grace, 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 2018 set out on pages 10 to 21. 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 2018 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 the financial year 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 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 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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**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

Date: 18 MAR 2019

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

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	Unrestricted funds 2018 £	Total funds 2018 £	<i>Total funds 2017 £</i>
<b>INCOME FROM:</b>				
Charitable activities	2	1,658,652	1,658,652	1,455,344
Investments		1,708	1,708	1,630
Other income		3,000	3,000	3,000
<b>TOTAL INCOME</b>		<b>1,663,360</b>	<b>1,663,360</b>	<b>1,459,974</b>
<b>EXPENDITURE ON:</b>				
Charitable activities	3,4	1,472,187	1,472,187	1,420,711
<b>TOTAL EXPENDITURE</b>		<b>1,472,187</b>	<b>1,472,187</b>	<b>1,420,711</b>
<b>NET INCOME BEFORE INVESTMENT GAINS</b>				
Net gains on investments	8	191,173	191,173	39,263
		4,518	4,518	83,434
<b>NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>195,691</b>	<b>195,691</b>	<b>122,697</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>195,691</b>	<b>195,691</b>	<b>122,697</b>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		1,367,770	1,367,770	1,245,073
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,563,461</b>	<b>1,563,461</b>	<b>1,367,770</b>

The notes on pages 13 to 21 form part of these financial statements.

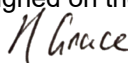
**THE BRITISH OCCUPATIONAL HYGIENE SOCIETY**  
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REGISTERED NUMBER: RC000858

**BALANCE SHEET**  
AS AT 31 DECEMBER 2018

	Note	£	2018 £	£	2017 £
<b>FIXED ASSETS</b>					
Tangible assets	7		98,896		97,203
Investments	8		757,543		753,025
			856,439		850,228
<b>CURRENT ASSETS</b>					
Stocks		13,759		6,179	
Debtors	9	355,159		307,150	
Investments	10	100,000		100,000	
Cash at bank and in hand		532,027		345,131	
			1,000,945		758,460
<b>CREDITORS:</b> amounts falling due within one year	11		(285,423)		(223,918)
<b>NET CURRENT ASSETS</b>			715,522		534,542
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,571,961		1,384,770
<b>CREDITORS:</b> amounts falling due after more than one year	12		(8,500)		(17,000)
<b>NET ASSETS</b>			1,563,461		1,367,770
<b>CHARITY FUNDS</b>					
Unrestricted funds	14		1,563,461		1,367,770
<b>TOTAL FUNDS</b>			1,563,461		1,367,770

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 \_\_\_\_\_ and signed on their behalf, by:

  
.....  
**Mr N Grace, President**

The notes on pages 13 to 21 form part of these financial statements.

**THE BRITISH OCCUPATIONAL HYGIENE SOCIETY**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	2018 £	2017 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	15	<u>254,748</u>	<u>35,066</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		1,708	1,630
Purchase of tangible fixed assets		<u>(69,559)</u>	<u>-</u>
<b>Net cash (used in)/provided by investing activities</b>		<u>(67,851)</u>	<u>1,630</u>
<b>Change in cash and cash equivalents in the year</b>			
Cash and cash equivalents brought forward		<u>345,130</u>	<u>308,434</u>
<b>Cash and cash equivalents carried forward</b>	16	<u><u>532,027</u></u>	<u><u>345,130</u></u>

The notes on pages 13 to 21 form part of these financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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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.

**THE BRITISH OCCUPATIONAL HYGIENE SOCIETY**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**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 2018 £</b>	<b>Total funds 2018 £</b>	<i>Total funds 2017 £</i>
Examinations	911,794	911,794	733,275
Membership services	177,628	177,628	158,975
Conference and events	255,767	255,767	247,576
Publications	256,595	256,595	238,594
Schemes and services	38,130	38,130	37,005
Head office	1,238	1,238	1,019
Governance and sponsorship	7,500	7,500	7,500
Marketing and communications	10,000	10,000	31,400
	<u>1,658,652</u>	<u>1,658,652</u>	<u>1,455,344</u>
<i>Total 2017</i>	<u>1,455,344</u>	<u>1,455,344</u>	



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**3. RESOURCES EXPENDED ON CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2018 £</b>	<i>Total funds 2017 £</i>
Examinations	455,821	407,497
Membership services	160,924	190,891
Conferences and events	226,483	229,354
Publications	71,762	69,565
Schemes and services	21,200	17,959
Head office	286,462	209,642
Marketing and communications	98,130	109,525
External beneficiaries	8,903	15,442
Leadership	60,221	82,978
	<u>1,389,906</u>	<u>1,332,853</u>

The total of resources expended on charitable activities in 2017 relates to unrestricted funds.

**4. GOVERNANCE COSTS**

	<b>Unrestricted funds 2018 £</b>	<i>Total funds 2017 £</i>
Auditors' remuneration	3,000	3,000
Council Meeting expenses	8,307	7,618
Staff costs	70,974	77,240
	<u>82,281</u>	<u>87,858</u>

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

This is stated after charging:

	<b>2018 £</b>	<i>2017 £</i>
Depreciation of tangible fixed assets: - owned by the charity	<u>38,241</u>	<u>41,558</u>

During the year, no Trustees received any remuneration or other benefits (2017 - £NIL).

9 Trustees received reimbursement of expenses amounting to £6,894 in the current year, (2017 - 7 Trustees - £8,823).

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**6. STAFF COSTS**

Staff costs were as follows:

	<b>2018</b>	<i>2017</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>517,172</b>	<i>520,955</i>
Social security costs	<b>41,762</b>	<i>41,955</i>
Other pension costs	<b>27,658</b>	<i>26,836</i>
	<b>586,592</b>	<i>589,746</i>

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

	<b>2018</b>	<i>2017</i>
	<b>No.</b>	<b>No.</b>
Charitable	<b>16</b>	<i>16</i>
Management	<b>4</b>	<i>4</i>
	<b>20</b>	<i>20</i>

The number of higher paid employees was:

	<b>2018</b>	<i>2017</i>
	<b>No.</b>	<b>No.</b>
In the band £70,001 - £80,000	<b>0</b>	<i>1</i>

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 £209,727 (2017 - £195,311).

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**7. TANGIBLE FIXED ASSETS**

	Office furniture & equipment £	Computer software £	Total £
<b>Cost</b>			
At 1 January 2018	42,397	258,480	300,877
Additions	-	69,559	69,559
Disposals	-	(71,207)	(71,207)
At 31 December 2018	<u>42,397</u>	<u>256,832</u>	<u>299,229</u>
<b>Depreciation</b>			
At 1 January 2018	36,585	167,089	203,674
Charge for the year	4,800	33,441	38,241
On disposals	-	(41,582)	(41,582)
At 31 December 2018	<u>41,385</u>	<u>158,948</u>	<u>200,333</u>
<b>Net book value</b>			
At 31 December 2018	<u>1,012</u>	<u>97,884</u>	<u>98,896</u>
<i>At 31 December 2017</i>	<u>5,812</u>	<u>91,391</u>	<u>97,203</u>

**8. FIXED ASSET INVESTMENTS**

	Listed securities £
<b>Market value</b>	
At 1 January 2018	753,025
Revaluation	4,518
At 31 December 2018	<u>757,543</u>
<b>Historical cost</b>	
	<u>400,000</u>
<b>Material investments</b>	
	31 December 2018 £
CCLA Charities Investment Fund	757,543
	31 December 2017 £
	753,025

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**9. DEBTORS**

	2018 £	2017 £
Trade debtors	299,185	232,320
Prepayments and accrued income	55,974	74,830
	355,159	307,150

**10. CURRENT ASSET INVESTMENTS**

	2018 £	2017 £
Cash on deposit	100,000	100,000
	100,000	100,000

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

	2018 £	2017 £
Trade creditors	99,483	93,409
Other taxation and social security	31,279	37,265
Accruals and deferred income	154,661	93,244
	285,423	223,918
		£
<b>Deferred income</b>		
Deferred income at 1 January 2018		74,241
Resources deferred during the year		126,768
Amounts released from previous years		(74,241)
Deferred income at 31 December 2018		126,768

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

	2018 £	2017 £
Deferred income	8,500	17,000
	8,500	17,000

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**13. OPERATING LEASE COMMITMENTS**

At 31 December 2018 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	<b>Land and buildings</b>	
	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Amounts payable:</b>		
Within 1 year	<b>43,067</b>	33,244
Between 1 and 5 years	<b>44,554</b>	67,231
	<b>87,621</b>	100,475

**14. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	<b>Balance at 1 January 2018 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ (Losses) £</b>	<b>Balance at 31 December 2018 £</b>
<b>Unrestricted funds</b>					
Reserves	<b>1,367,770</b>	<b>1,663,360</b>	<b>(1,472,187)</b>	<b>4,518</b>	<b>1,563,461</b>

**STATEMENT OF FUNDS - PRIOR YEAR**

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

**SUMMARY OF FUNDS - CURRENT YEAR**

	<b>Balance at 1 January 2018 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ (Losses) £</b>	<b>Balance at 31 December 2018 £</b>
General funds	<b>1,367,770</b>	<b>1,663,360</b>	<b>(1,472,187)</b>	<b>4,518</b>	<b>1,563,461</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**14. STATEMENT OF FUNDS (continued)**

**SUMMARY OF FUNDS - PRIOR YEAR**

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

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

	<b>2018 £</b>	<b>2017 £</b>
Net income for the year (as per Statement of Financial Activities)	<b>195,691</b>	122,697
<b>Adjustment for:</b>		
Depreciation charges	<b>38,241</b>	41,558
Gains on investments	<b>(4,518)</b>	(83,434)
Dividends, interest and rents from investments	<b>(1,708)</b>	(1,630)
Loss on the disposal of fixed assets	<b>29,625</b>	-
(Increase)/decrease in stocks	<b>(7,580)</b>	6,143
Increase in debtors	<b>(48,008)</b>	(11,868)
Increase/(decrease) in creditors	<b>53,005</b>	(38,400)
<b>Net cash provided by operating activities</b>	<b>254,748</b>	<b>35,066</b>

**16. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2018 £</b>	<b>2017 £</b>
Cash in hand	<b>532,027</b>	345,130
	<b>532,027</b>	345,130

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**17. RELATED PARTY TRANSACTIONS**

Certain Trustees of the British Occupational Hygiene Society also have relationships with other organisations with whom the Charity interacts. These transactions are summarised as follows:

During the year, two (2017 - two) companies were charged £33,548 (2017 - £50,489) for courses. £3,710 (2017 - Nil) was owing to the charity at the year end and is included within debtors.

During the year, one company charged the charity £1,710 for services as a training provider (2017 - £nil).

The charity received £352 in respect of directory listings from two companies in the prior year (2018 - £nil).

A company was recharged expenses of £7,110 and a further £36,900 for secretariat services in the prior year (2018 - £nil).