

**The British Occupational Hygiene Society
(A company limited by guarantee)**

**ANNUAL REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024**

**Charity Number 1150455
Company Number RC000858**

The British Occupational Hygiene Society
(A company limited by guarantee)

Financial Statements
for the year ended 31 December 2024

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The British Occupational Hygiene Society
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Reference and Administrative Information

Chief Executive Officer:	Professor K Bampton	
Trustees:	Mr P Gahir	President
	Mr A Parris (appointed May 2024)	President Elect
	Ms H Pearson	Hon. Secretary
	Mr J Hodgkiss	Hon. Treasurer
	Mr A Wilson	Immediate Past President
	Mr D Eaves (appointed May 2024)	
	Ms S Leeson	FOH Registrar
	Mr J Grant (appointed May 2024)	FAAM Registrar
	Ms S Lett	
	Ms C Forshaw	(resigned May 2024)
	Ms M K Cameron	(appointed May 2024)
	Ms N M Flavin	(resigned May 2024)
	Mrs C Trow	(resigned September 2024)
	Ms J McDonagh	(resigned August 2024)
	Mr M Robertson	
	Mr C Hendry	(appointed May 2024)
	Ms H Taylor	(appointed May 2024)
	Mr L Betts	(appointed May 2024)
Secretary:	Ms H Pearson	Hon. Secretary
Senior Management/ Leadership Team:	Professor K Bampton	Chief Executive
	Ms L Oxlade	Finance and Resources Manager
REGISTERED OFFICE:	5/6 Melbourne Business Court Millennium Way Pride Park Derby DE24 8LZ	

The charity is incorporated in England and Wales

**The British Occupational Hygiene Society
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Reference and Administrative Information

Company Registration Number:	RC000858
Charity Registration Number:	1150455
Solicitors:	Nelsons Solicitors LLP Pennine House 8 Stanford Street Nottingham NG1 7BQ
Bankers:	HSBC 1 St Peters Street Derby Derbyshire DE1 2AE
Auditors:	TC Group 10 Stadium Business Court Millennium Way Pride Park Derby DE24 8HP

The British Occupational Hygiene Society
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Report of the Trustees for the year ended 31 December 2024

The Trustees, who are Directors for the purposes of Company Law, present the Annual Report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2024

Objectives and Activities

Objects & Aims

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.

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 students and retired members.

The Society has examined the information contained in the Charity Commission's 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.

Strategic Themes

The Society has broken down our vision into a set of aims that we are working to achieve:

- Work to eliminate harmful exposures
- Promote safe and effective substitutes for existing hazards
- Design out threats to human health
- Manage out work practices that place people at risk
- Ensure all people in all working environments have the right protection at the right time

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Report of the Trustees for the year ended 31 December 2024 (Continued)

Key developments planned for 2021-2025 are:

1. To develop a Professional Standards Governance and Performance Framework which would be externally recognised as the definitive competency statement whilst also being a formal statement of the profession and a benchmark for anyone providing occupational health services.
2. To establish a presence in Higher Education to support learning, qualification, and professional development to broaden and deepen the public, sectoral, governmental, and professional understanding of occupational hygiene.
3. The enhancement of technical capabilities by maintaining and developing a systematic programme of technical guidance production and review, informed, and critiqued by practice and research.
4. The formalisation of international engagement by reviewing each of our existing bilateral partnerships, consulting on strategic aims of partner societies and, so far as is mutually beneficial and sustainable, develop partnerships with other occupational health societies and organisations globally.

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

Public Benefit

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.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

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Report of the Trustees for the year ended 31 December 2024 (Continued)

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 its objects and powers and is governed under the associated Byelaws and Regulations.

Under the Byelaws, Ordinary Board Members of the Board are elected at the AGM to serve for a period of three years. The Honorary Officers of Secretary, and Treasurer are elected for a period of three years, the Registrars for Faculty of Occupational Hygiene and Faculty of Asbestos Assessment and Management are elected for a period of three years 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 Board members are provided with an induction and operational briefing. They have access to selected previous Board paperwork, and documents outlining the practices and procedures used by the Board for its operation. During the President-Elect's one-year term, mentoring and support are provided by the President, Immediate Past President, and Chief Executive.

The Board members (who are both directors and trustees) manage the Society through regular Board 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 the Board.

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

The Board maintains a risk register which is reviewed by the Board every quarter. The Board is satisfied that it has identified, discussed, and had oversight of the major risks facing the organisation, and that plans are in place as far as possible to reasonably mitigate those risks. External risks to funding are minimised by the implementation of procedures for the authorisation of all transactions.

2021 saw the launch of a new Strategic Plan for implementation from 2021-2025. It focuses on the key roles of the Society as a home for the Occupational Hygiene and Asbestos Professions, as a learned scientific Society and as a scientific charity devoted to the promotion of worker health protection.

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Report of the Trustees for the year ended 31 December 2024 (Continued)

Achievements and performance

A full review of the Society's achievements and performance is provided in the BOHS Annual Report which accompanies the Financial Statements, circulated to members.

2024 saw the Society building on significant step changes in its role as a national body.

The Register of Occupational Hygiene Professionals was fully implemented, our new software solution for qualifications was transitioned to, we started developing research projects to underpin our scientific mission and continued to work at pace to influence policy.

We also launched the M series of qualifications in replacement of the joint W500 awards with OHTA. BOHS also followed through its commitment to support the Occupational Hygiene Society of Ireland in delivered the International Occupational Hygiene Association Conference in Dublin.

All of these activities have an element of risk and therefore considerable focus was on successful delivery and risk management, rather than the promotion of new initiatives. Nonetheless, the groundwork was completed to bring all local exhaust ventilation testing professionals into a registration scheme and to do the same in respect of asbestos surveyors. These are two highly significant projects which will impact positively on the Society's sustainability beyond 2025.

1. Campaigns

BOHS's 2024 Parliamentary work saw it continuing to support the All Party Parliamentary Group on Respiratory Health and the APPG on Health and Safety. While the election placed these groups into abeyance for several months, BOHS had a central role in supporting the group's understanding of the cluster of silicosis cases in the engineered stone industry.

BOHS produced technical guidance for the industry, based on materials prepared by the Australian Institute of Occupational Hygiene and, towards the end of 2024, produced an online training tool for free distribution across the industry. BOHS was active in supporting other bodies in focusing their research strategies on understanding control effectiveness in managing respirable crystalline silica risks. Our visibility in the national press around this issue was high as the authoritative independent scientific body on this issue.

The Society also campaigned for amendments to the Leasehold Reform Bill to reflect the risks of asbestos, with the support of Sir Stephen Timms. While the amendments were not successful, Sir Stephen took on the crucial Ministerial role within the Department of Work and Pensions and continues to be receptive to BOHS's scientific input on risk in the asbestos sector.

Directly linked to BOHS's campaign for the better recognition of the burden of ill-health on women, the HSE started producing gender-based statistics as part of its national statistical package. Other organisations have taken an active interest in this area and a Parliamentary event has been scheduled for 2026 to focus on this.

BOHS continued to be concerned with variable standards in the Local Exhaust Ventilation sector. The suspension of the operation of the Institute for Local Exhaust Ventilation in 2025 gave rise to an opportunity for BOHS to work across the whole of the LEV sector to agree a way forward. This was combined with a review of BOHS's qualifications for the sector, which are the cornerstone of the occupational hygiene element of competence. We have been able to secure support across the sector to move forward on standards in a unified way, setting the stage for a directory of LEV professionals. Our highly successful Certificate of Control Days, run in partnership with BOHS training provider Oxy8 worked to significantly increase engagement with LEV qualifications.

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Report of the Trustees for the year ended 31 December 2024 (Continued)

1. Campaigns continued

BOHS and FAAM continued to focus on the risks associated with management in situ for asbestos and the need to make progress toward implementing the recommendations of the Work and Pensions Select Committee. In furtherance of this, BOHS has been working towards a simplified version of the asbestos surveyors' competency scheme commissioned in the last decade by HSE but abandoned because of market conditions. The new approach, driven by our qualifications data and centering around a directory of qualified asbestos surveyors is work in progress, but will provide an essential and valuable tool for those commissioning asbestos surveyors to be able to determine the training level achieved by individual surveyors, rather than relying solely on the accreditation of their company.

BOHS continued to work in support of the COVID-19 Inquiry as part of the science-based umbrella group, the Covid Airborne Transmission Alliance (a Core Participant for Module 3 - The Experience of Healthcare). Over the course of the ten weeks of the Module, we reviewed thousands of pages of evidence and helped the Inquiry shape its questions, as well as advising on witnesses and preparing a substantial witness statement on airborne transmission and the control of respiratory risk.

2. Membership (including FAAM)

General membership of the Society (as opposed to professional membership) continued to diminish marginally. However, this appears to be largely a reflection of general members who work in the field seeing the benefit of becoming professional members, since there was a corresponding increase in professional membership. Our overall membership now is the highest since our current records system began in 2019.

The Faculty of Occupational Hygiene set about bedding in the Register of Occupational Hygiene Professionals and completed a comprehensive review of our flagship qualification in Occupational Hygiene, the Diploma. Significant guidance developed including a revised technical document on Metal Working Fluids, amongst other documents.

The Faculty of Asbestos Assessment and Management launched some significant research projects, including one relating to a revised version of the Walton and Becket Graticule. The Faculty also set the blueprint for a competency framework, surveyor's directory, and a pathway to Chartered status for its most senior members.

3. Events

BOHS delivered five conferences, including the International Occupational Hygiene Association Conference in Dublin, the Asbestos Conference, and an expanded LEV Conference, the UKHCA's conference and the European Asbestos Forum Conference. In addition, we launched face-to-face regional events in earnest and held a highly successful stand-alone Awards evening. While conference delivery continues to be a challenging sector, we were more effective in locking in cost controls and were able to deliver high quality conferences on budget despite generally raised prices and a tighter market.

4. Qualifications

Qualifications faced the double challenge of implementing a new software system, while also needing to launch the M series in replacement of the W series which we had previously been jointly awarded with the Occupational Hygiene training Association. The latter fundamental change posed a potential risk that could have impacted much of our overseas training activity. However, efficient rollout and the strength of the BOHS brand resulted in us meeting our budget expectations for income from the M series.

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Report of the Trustees for the year ended 31 December 2024 (Continued)

The impact of these changes on the team was considerable and in the earlier part of the year, it was clear that we lacked sufficient capacity to keep to KPIs. However, with additional work to manage process, we were able to get back on track in delivery and continue to embed the new systems.

In parallel, we continued to review qualifications and standards, with a focus on LEV and the Diploma in Occupational Hygiene. The majority of the work on these major changes completed in 2024 for launch in 2025.

5. Publishing

The Annals of Work Exposures and Health continued in rude health with broadened engagement, contribution, and multiple issues. The shape of academic publishing continues to evolve, but the level of activity of the Annals continues to be high. We signed another 5-year contract with Oxford University Press with a continued contribution rate of 70% of generated surplus.

Financial Review

As was the case for many organisations, 2024 was a turbulent year financially. The budget for the year was predicated on a marginal loss of £2,178. The budget was to be partly achieved by reshaping the workforce.

However, for operational reasons the planned reduction in staffing costs was not implemented, resulting in a revision to the budget to provide for a £57,192 deficit, with the aim of increasing income to make up for it. Overall, income was slightly up on budget by £14,837 by the end of the year.

Qualifications income was only £245 short of the income target and the slight shortfall in membership income was made up for by increased publication income. Significantly, conference income was impacted by a decline in income for the Asbestos Conference, leading to a shortfall of £24,130. This was directly the result of other organisations launching free events within weeks of our conference and the impact of adverse trading conditions in the asbestos sector. The conference team nonetheless succeeded in delivering additional unbudgeted activity which mitigated income shortfalls in two other events.

The conference team was also very successful in managing the cost control issues which impacted the 2023 budget, for example delivering the IOHA conference 10% under the bid budget, while providing a significant bigger event. Other departments all delivered within budget with the material exception of Governance and Qualifications.

The Governance budget saw a variance of £5,963, driven largely by additional overseas travel by officers as a result of international opportunities to continue to support BOHS international presence for charitable activities.

The most significant overspend was in support of Qualifications, amounting to £109,169. The bulk of this additional expenditure was represented by the decision not to reshape staffing. However, long-term sickness absence requiring agency backfill contributed significant costs throughout the year, so that the overall additional staffing costs for Qualifications for 2024 amounted to over £72,000 over the initial budget.

The proliferation of demand for paper examinations as a result of changes in training partner delivery models had a significant impact on costs of invigilation, printing, and postage, amounting to over £20,000. Because of the heavy manual element of managing paper examinations, staff were working to full capacity to meet KPIs.

Finally, the termination of the legacy examinations software contract was delayed because of challenges in assuring the quality and usability of data archives.

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Report of the Trustees for the year ended 31 December 2024 (Continued)

As a result of the adjustment to budget, arising from the retention of the same staffing model, conference income loss and staff and paper examinations costs in qualifications, the statement of financial activities shows a net deficit for the year of £139,757 compared to a £46,208 deficit in 2023, resulting in an overall variance to budget for 2024 of £82,564.

Future Sustainability

Qualifications income and expenditure is crucial to BOHS. However, growth in demand needs to be capable of being able to be supported by the current staffing levels and there needs to be sufficient capacity to manage the impact of illness and other staffing continuity issues. To address this, more focused management activity aimed at process simplification and efficiency gains will be implemented, alongside growth of business. Written examinations present a range of risks beyond the operational and cost impact and so these will be phased out through 2025.

Conference income needs to be sustainable and moving the asbestos conference to a less crowded time of year is hoped to avoid some of the impacts experienced in 2024. Cost control measures will continue to be applied in the management of the conference budgets.

Overseas travel for officers, which formed a vital role in maintaining our international profile will need to be delivered within budget.

Much of the work through 2024 has been to enable the Society to upscale its capacity to deliver charitable activities which create income. This has chiefly been through the ongoing projects to enable the qualifications team and their processes to handle increased volume, while working on developments, such as the LEV and Asbestos Surveyor's directories which can promote better health in the workplace, a desire for higher quality provision and, commensurate change in the demand for training.

This, in turn will have a knock-on effect on membership and engagement with activities such as conferences. In a generally difficult trading environment for training and the knowledge economy, the Society's strategy to promote professional standards is at the heart of its charitable mission but is also key to driving sustainability in financial and engagement terms.

Reserves

Our reserves, which are unrestricted, amounted to £ 1,114,779 compared to £1,254,536 in 2023. Around 30% of reserves are invested for potential growth whilst the remainder are held on deposit or used for working capital. The Society's investment funds were held in one charity account during 2024, with the value of the Charities Investment Fund fluctuating throughout the year and showing a final net gain in value of £21,765 in 2024 made up of £6,083 realised and £15,682 unrealised gains.

Policy on Reserves

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, contractual, 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 members
- To provide reassurance for suppliers

The level of reserves is determined annually by the Board as part of the budget setting process. The minimum level of reserves was thoroughly reviewed during 2022 and will be assessed annually as part of the budget-setting process against risk, contractual obligations and likely future income streams and expenditure.

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Report of the Trustees for the year ended 31 December 2024 (Continued)

Pay Policy for Staff and Trustees

The Board members, who are the trustees and directors of the British Occupational Hygiene Society, give their time freely and no remuneration was given to any trustee of the Society within the year. Details of the trustees' 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, local labour market costs for specialist skills as well as inflation indices.

Fundraising Disclosures

The charity does not conduct significant fundraising activities that require disclosure under the Charities Act 2011.

Financial Instruments

Objectives and Policies

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the Charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The Charity does not use derivative financial instruments for speculative purposes.

Cash flow Risk

The Charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The Charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at a fixed rate to ensure certainty of cash flows.

Credit Risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The Charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity Risk

In order to maintain liquidity and to ensure that sufficient funds are available for ongoing operations and future developments, the Charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Third Party Indemnity Provisions

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

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Report of the Trustees for the year ended 31 December 2024 (Continued)

Statement of Trustees Responsibilities

The trustees (who are also the directors of The British Occupational Hygiene Society 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.


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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of Information to Auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the Charity on 17 April 2025 and signed on its behalf by:



Mr P Gahir President
Trustee

**Report of Independent Auditors to the Trustees of
The British Occupational Hygiene Society
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Opinion

We have audited the financial statements of The British Occupational Hygiene Society for the year ended 31 December 2024 on pages sixteen to thirty-one which comprise the Statement of Financial Activities, the summary Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes. 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 2024 and of the incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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 Auditor's 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

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 director's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors 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 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. We have nothing to report in this regard.

**Report of Independent Auditors to the Trustees of
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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 which includes the Director's report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Directors included within 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 the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Director's report included within the Trustees report.

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 and proper accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- Parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustee's 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' exemption from the requirement to prepare a Strategic Report or in preparing the Trustees report.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities set out on page eleven, 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 has 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 a Report of the 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.

**Report of Independent Auditors to the Trustees of
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Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiring of management of any known or suspected instances of fraud, as well as considering management's assessment of the susceptibility of the financial statements to fraud.
- Performing substantive testing over a selection of journal entries made in the period, to address the risk of fraud due to management override of controls. With a focus on entries made by unusual team members or entries made at unusual times or on unusual dates.
- We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.
- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements. Specifically checking compliance with The Charity Commission as well as employment laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate an increased risk of material misstatement as a result of fraud, or management override.
- Assessing accounting estimates which have a material impact of the year end accounts, to determine if there is indication of management bias.

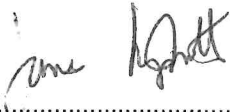
Despite the audit being planned and conducted in accordance with ISAs (UK) there remains an unavoidable risk that material misstatements in the financial statements may not be detected owing to inherent limitations of the audit, and that by their very nature, any such instances of fraud or irregularity likely involve collusion, forgery, intentional misrepresentations, or the override of internal controls.

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 Auditors.

**Report of Independent Auditors to the Trustees of
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Use of our report

This report is made solely to the 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 company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
James Liptrott (Senior Statutory Auditor)
For and on behalf of TC Group, statutory auditor
10 Stadium Business Court
Millennium Way
Pride Park
Derby
DE24 8HP

Date: 22/4/25

The British Occupational Hygiene Society
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Statement of Financial Activities for the year ended 31 December 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

		Unrestricted	Total	
	Notes	General	2024	2023
		£	£	£
INCOME AND ENDOWMENTS				
Donations and Legacies	3	35,616	35,616	500
Charitable Activities	4	1,650,564	1,650,564	1,517,046
Other Income		297	297	107
TOTAL INCOME		<u>1,686,477</u>	<u>1,686,477</u>	<u>1,517,653</u>
EXPENDITURE				
Charitable Activities	5/6	(1,847,999)	(1,847,999)	(1,613,642)
TOTAL EXPENDITURE		<u>(1,847,999)</u>	<u>(1,847,999)</u>	<u>(1,613,642)</u>
Net Gains/Losses on Investment Assets		<u>21,765</u>	<u>21,765</u>	<u>49,781</u>
Net (Expenditure)/ Income		(139,757)	(139,757)	(46,208)
Net Movement in Funds		(139,757)	(139,757)	(46,208)
RECONCILIATION OF FUNDS:				
Total Funds Brought Forward		1,254,536	1,254,536	1,300,744
Total Funds Carried Forward	22	<u>1,114,779</u>	<u>1,114,779</u>	<u>1,254,536</u>

All of the Charity's activities derive from continuing operation during the above two periods.

**The British Occupational Hygiene Society
Company Number RC000858**

Balance Sheet as at 31 December 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Intangible Assets	12	42,175	58,039
Tangible Assets	13	609,061	631,202
Investments	14	323,969	452,204
		<u>975,205</u>	<u>1,141,445</u>
CURRENT ASSETS			
Stocks	15	20,300	23,419
Debtors	16	255,537	250,680
Cash at Bank and in Hand	17	115,696	110,612
		<u>391,533</u>	<u>384,711</u>
CREDITORS: Amounts falling due within one year	18	(251,959)	(271,620)
NET CURRENT ASSETS		<u>139,574</u>	<u>113,091</u>
NET ASSETS		<u>1,114,779</u>	<u>1,254,536</u>
THE FUNDS OF THE CHARITY:			
UNRESTRICTED INCOME FUNDS			
Unrestricted funds		1,114,779	1,254,536
		<u>1,114,779</u>	<u>1,254,536</u>
TOTAL FUNDS	22	<u>1,114,779</u>	<u>1,254,536</u>

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

ON BEHALF OF THE BOARD:



.....
Mr P Gahir – President
Trustee

Approved by the Directors of the Company and Trustees of the Charity on 17 April 2025

The notes on pages 19 to 31 form part of these financial statements

The British Occupational Hygiene Society

Statement of Cash Flows for the Year Ended 31 December 2024

	Notes	2024 £	2023 £
Cash Flows from Operating Activities			
Net Cash (Expenditure)/ Income		(139,757)	(46,208)
Adjustments to cash flows from non-cash items			
Depreciation and amortisation		42,324	49,311
Loss on disposal of tangible fixed assets		208	3,998
Net gains/losses on investment assets		(21,765)	(49,781)
		20,767	3,528
		(118,990)	(42,680)
Working Capital Adjustments			
(Increase)/decrease in stocks	15	3,119	(9,697)
Decrease in debtors	16	(4,857)	12,177
(Decrease)/increase in creditors	18	(39,035)	48,029
Increase in deferred income		19,375	35,166
		(21,398)	85,675
Net Cash Flows from Operating Activities		(140,388)	42,995
Cash flows from Investing Activities			
Interest receivable and similar income		-	-
Purchase of fixed assets	12/13	(4,527)	(40,398)
Sale of investments		150,000	-
Net cash flows from Investing Activities		145,473	(40,398)
Net (decrease)/ increase in cash and cash equivalents		5,085	2,597
Cash and cash equivalents at 1 January		110,612	108,015
Cash and cash equivalents at 31 December		115,697	110,612

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 19 to 31 form part of these financial statements

**The British Occupational Hygiene Society
(A company limited by guarantee)**

**Notes to the Financial Statements
for the year ended 31 December 2024**

1. STATUTORY INFORMATION

The British Occupational Hygiene Society is a private limited company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the company's information page. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation.

2. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

a) Basis of Preparation and Statement of Compliance

The financial statements have been prepared in accordance with the 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 (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The functional currency is pounds sterling because that is the currency of the primary economic environment in which the Charity operates in.

The Charity meets the definition of a public benefit entity under FRS102.

b) Going Concern

The accounts are prepared on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

c) Income Recognition

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

Donations and Legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants Receivable

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

**The British Occupational Hygiene Society
(A company limited by guarantee)**

**Notes to the Financial Statements
for the year ended 31 December 2024 - continued**

Deferred Income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income received in respect of future events is recognised when the event substantially occurs. Subscription income is recognised over the period of time to which the subscription relates.

Investment Income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

d) Expenditure

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

Charitable Activities

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

Governance Costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

e) Interest Receivable

Interest is included when receivable by the charity.

f) Fund Accounting

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

g) Government Grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

**The British Occupational Hygiene Society
(A company limited by guarantee)**

**Notes to the Financial Statements
for the year ended 31 December 2024 - continued**

h) Fixed Assets

All tangible fixed assets purchased that have a cost of more than £500 and an expected useful economic life that exceeds one year are capitalised. Tangible fixed assets are initially recognised at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation is provided at the following rates so as to write off the cost, less any estimated residual value, over their estimated useful economic life.

Leasehold Property	-	Straight line over 50 years
Office Equipment	-	33.33% straight line
Fixtures and Fittings	-	20% straight line

Intangible assets are initially measured at cost less accumulated amortisation and any accumulated impairment losses.

Amortisation is provided at the following rates so as to write off the cost, less any estimated residual value, over their estimated useful economic life.

IT Software	-	5 years straight line
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Other intangibles consist of arms and a crest which are deemed to have an infinite life so no amortisation is charged on these.

i) Fixed Asset Investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent costs, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in the market value during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

j) Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow-moving stocks. Cost is determined using the first-in, first-out (FIFO).

k) Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established where there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables

l) Cash at Bank and in Hand

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

The British Occupational Hygiene Society
(A company limited by guarantee)

Notes to the Financial Statements
for the year ended 31 December 2024 - continued

m) Creditors and Provisions

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

n) Pensions and other Post Retirement Obligations

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.

o) Financial Instruments

The Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

p) Significant judgements and estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period.

The key estimates and assumptions used in these financial statements are detailed in notes 2c and 2h.

3. Income from Donations and Legacies

	Unrestricted Funds General	2024
	£	£
Donations and Legacies		
Donations	23,647	23,647
Grants including capital grants	11,969	11,969
Government Grants		
	35,616	35,616
	Unrestricted Funds General	2023
	£	£
Donations and Legacies		
Donations	500	500
	500	500

The British Occupational Hygiene Society
(A company limited by guarantee)

Notes to the Financial Statements
for the year ended 31 December 2024 - continued

4. Income from Charitable Activities

	Unrestricted Funds	2024	2023
	General		
	£	£	£
Qualifications	732,611	732,611	775,863
Membership Services	177,950	177,950	149,472
Conference and Events	448,216	448,216	268,826
Publications	281,147	281,147	263,804
Schemes and Services	-	-	59,081
Governance & Sponsorship	10,640	10,640	-
	<u>1,650,564</u>	<u>1,650,564</u>	<u>1,517,046</u>

5. Expenditure on Charitable Activities

	Unrestricted Funds	Total
	General	2024
	£	£
Qualifications	587,821	587,821
Membership Services	168,827	168,827
Conference and Events	476,069	476,069
Publications	90,829	90,829
Schemes and Services	-	-
Head Office	200,022	200,022
Marketing and Communications	54,684	54,684
Leadership	47,833	47,833
	<u>1,626,085</u>	<u>1,626,085</u>

	Unrestricted Funds	Total
	General	2023
	£	£
Qualifications	486,000	486,000
Membership Services	160,907	160,907
Conference and Events	311,231	311,231
Publications	84,754	84,754
Schemes and Services	57,640	57,640
Head Office	204,284	204,284
Marketing and Communications	49,418	49,418
Leadership	42,878	42,878
	<u>1,397,112</u>	<u>1,397,112</u>

In addition to the expenditure analysed above, there are also governance costs of £221,914 (2023: £216,530) which relate directly to charitable activities. See note 6 for further details.

The British Occupational Hygiene Society
(A company limited by guarantee)

Notes to the Financial Statements
for the year ended 31 December 2024 - continued

6. Analysis of Governance and Support Costs

Governance Costs

	Unrestricted Funds	Total
	General	2024
	£	£
Staff Costs		
Wages and Salaries	155,247	155,247
Social Security costs	14,918	14,918
Pension costs	7,355	7,355
Audit Fees		
Audit of the financial Statements	3,750	3,750
Other fees paid to accountants	2,000	2,000
Governance Overheads	24,562	24,562
Board & Faculty Expenses	14,082	14,082
	<u>221,914</u>	<u>221,914</u>

	Unrestricted Funds	Total
	General	2023
	£	£
Staff Costs		
Wages and Salaries	147,449	147,449
Social Security costs	15,034	15,034
Pension costs	6,861	6,861
Audit Fees		
Audit of the financial Statements	3,750	3,750
Other fees paid to auditors	2,230	2,230
Governance Overheads	24,709	24,709
Board & Faculty Expenses	16,496	16,496
	<u>216,530</u>	<u>216,530</u>

7. Net Incoming/ Outgoing Resources

Net (outgoing)/ incoming resources for the year include:

	2024	2023
	£	£
Operating leases – other assets	2,334	2,574
Audit Fees	3,750	3,750
Depreciation/Amortisation of fixed assets	<u>42,324</u>	<u>49,311</u>

The British Occupational Hygiene Society
(A company limited by guarantee)

Notes to the Financial Statements
for the year ended 31 December 2024 - continued

8. Trustees Remuneration and Expenses

No trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

No trustees have received any other benefit from the charity during the year.

11 Trustees received reimbursement of expenses amounting to £12,945 in the current year (2023: 14 trustees - £13,153).

9. Staff Costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and Salaries	680,646	632,200
Social Security costs	57,071	50,688
Pension costs	33,968	30,818
Other staff costs	23,236	14,089
	<u>794,921</u>	<u>727,795</u>

The monthly average number of personal (including senior management/ leadership team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2024	2023
	£	£
Charitable	19	19
Management	1	1
	<u>20</u>	<u>20</u>

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

	2024	2023
£80,001 - £90,000	1	1

The total employee benefits of the key management personnel of the Charity were £85,056 (2023: £81,410).

The British Occupational Hygiene Society
(A company limited by guarantee)

Notes to the Financial Statements
for the year ended 31 December 2024 - continued

10. Auditors' Remuneration

	2024 £	2023 £
Audit of the Financial Statements	<u>3,750</u>	<u>3,750</u>
Other fees to auditors		
Fees payable to auditors for non-audit services	<u>2,000</u>	<u>2,230</u>

11. Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

12. Intangible Assets

	IT Software £	Other Intangibles £	Total £
Cost			
At 1 January 2024	120,730	19,480	140,210
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	<u>120,730</u>	<u>19,480</u>	<u>140,210</u>
Amortisation and Impairment			
At 1 January 2024	82,171	-	82,171
Charge for the year	15,864	-	15,864
Eliminated on disposals	-	-	-
At 31 December 2024	<u>98,035</u>	<u>-</u>	<u>98,035</u>
Net Book Value			
At 31 December 2024	<u>22,695</u>	<u>19,480</u>	<u>42,175</u>
At 31 December 2023	<u>38,559</u>	<u>19,480</u>	<u>58,039</u>

The British Occupational Hygiene Society
(A company limited by guarantee)

Notes to the Financial Statements
for the year ended 31 December 2024 – continued

13. Tangible Fixed Assets

	Leasehold Buildings £	Furniture and Equipment £	Total £
Cost			
At 1 January 2024	620,588	67,571	688,159
Additions	-	4,527	4,527
Disposals	-	(750)	(750)
At 31 December 2024	<u>620,588</u>	<u>71,348</u>	<u>691,936</u>
Depreciation			
At 1 January 2024	29,164	27,793	56,957
Charge for the year	10,600	15,860	26,460
Eliminated on disposals	-	(542)	(542)
At 31 December 2024	<u>39,764</u>	<u>43,111</u>	<u>82,875</u>
Net Book Value			
At 31 December 2024	<u>580,824</u>	<u>28,237</u>	<u>609,061</u>
At 31 December 2023	<u>591,424</u>	<u>39,778</u>	<u>631,202</u>

14. Fixed Asset Investments

	2024 £	2023 £
Other Investments	<u>323,969</u>	<u>452,204</u>

The British Occupational Hygiene Society
(A company limited by guarantee)

Notes to the Financial Statements
for the year ended 31 December 2024 – continued

Other Investments

	Listed Investments £	Total £
Valuation		
At 1 January 2024	452,204	452,204
Revaluation	15,682	15,682
Disposals at market value	(143,917)	(143,917)
At 31 December 2024	<u>323,969</u>	<u>323,969</u>
Net Book Value		
At 31 December 2024	<u>323,969</u>	<u>323,969</u>
At 31 December 2023	<u>452,204</u>	<u>452,204</u>

The historical cost of the listed investments at 31 December 2024 was £258,506 (2023: £402,423).

The investment is in CCLA Charities Investment Fund.

15. Stock

	2024 £	2023 £
Stocks	<u>20,300</u>	<u>23,419</u>

16. Debtors

	2024 £	2023 £
Trade debtors	96,438	110,280
Prepayments and other debtors	159,099	140,400
	<u>255,537</u>	<u>250,680</u>

17. Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>115,696</u>	<u>110,612</u>

The British Occupational Hygiene Society
(A company limited by guarantee)

Notes to the Financial Statements
for the year ended 31 December 2024 – continued

18. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	92,568	154,301
Other taxation and social security	13,569	22,746
Accruals and other creditors	61,916	30,042
Deferred income and advanced payments	83,906	64,531
	<u>251,959</u>	<u>271,620</u>
	2024	2023
	£	£
Deferred Income		
Deferred income at 1 January 2024	56,221	16,520
Resources deferred in the period	(78,939)	(56,221)
Amounts released from previous periods	(56,221)	(16,520)
Deferred income at year end	<u>(78,939)</u>	<u>(56,221)</u>

19. Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Other		
Within one year	3,320	1,360
Between one and five years	10,151	2,598
	<u>13,471</u>	<u>3,958</u>

20. Pension and other schemes

Defined contribution pension scheme

The Charity operated a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £33,968 (2023: £30,818).

21. Commitments

Capital Commitments

The total amount contracted for but not provided in the financial statements was £Nil (2023: £Nil).

The British Occupational Hygiene Society
(A company limited by guarantee)

Notes to the Financial Statements
for the year ended 31 December 2024 – continued

22. Funds

	Balance at 1 January 2024 £	Incoming Resources £	Resources Expenses £	Other recognised Gains/(losses) £	Balance at 31 December 2024 £
Unrestricted					
General	<u>1,254,536</u>	<u>1,686,477</u>	<u>(1,847,999)</u>	<u>21,765</u>	<u>1,114,779</u>

	Balance at 1 January 2023 £	Incoming Resources £	Resources Expenses £	Other recognised Gains/(losses) £	Balance at 31 December 2023 £
Unrestricted					
General	<u>1,300,744</u>	<u>1,517,653</u>	<u>(1,613,642)</u>	<u>49,781</u>	<u>1,254,536</u>

23. Analysis of net assets between funds

	Unrestricted Funds General £	Total funds at 31 December 2024 £
Fixed assets	651,236	651,236
Fixed asset investments	323,969	323,969
Current assets	393,956	393,956
Current liabilities	(254,382)	(254,382)
Total net assets	<u>1,114,779</u>	<u>1,114,779</u>

	Unrestricted Funds General £	Total funds at 31 December 2023 £
Fixed assets	689,241	689,241
Fixed asset investments	452,204	452,204
Current assets	384,711	384,711
Current liabilities	(271,620)	(271,620)
Total net assets	<u>1,254,536</u>	<u>1,254,536</u>

The British Occupational Hygiene Society
(A company limited by guarantee)

Notes to the Financial Statements
for the year ended 31 December 2024 – continued

24. Analysis of net funds

	At 1 January 2024	Financing cash flows	At 31 December 2024
	£	£	£
Cash at bank and in hand	110,612	5,085	115,697
Net Debt	<u>110,612</u>	<u>5,085</u>	<u>115,697</u>

25. 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 4 (2023 – 4) companies were charged £34,808 (2023: £36,348) for courses, training provider services and listings. £1,000 (2023: £1,460) was owing to the Charity at the year end and is included within debtors.

During the year Nil (2023 – 1) company charged the Charity £Nil (2023: £150) for consultancy, examiners and markers fees.

