



**OCCUPATIONAL HYGIENE TRAINING ASSOCIATION**

**Charity Registration Number: 1168722**

**Company Registration Number: 07029077**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30 SEPTEMBER 2017**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ITS ADVISERS FOR THE PERIOD ENDED 30 SEPTEMBER 2017**

**Trustees**

The following persons served as Trustees during the period to the acceptance of this report:

Ms Chris Laszcz-Davis	Co-Chair
Mrs Nancy Manning McClellan	Co-Chair
Mr Roger Alesbury	Resigned 3 June 2017 (ongoing Adviser to Trustees)
Mr Hans Thore Smedbold	IOHA Liaison
Mr Noel Tresider	
Mr David O'Malley	
Mr Alan Leibowitz	Hon. Treasurer, Appointed 14 September 2016
Ms Lynn O'Donnell	Appointed 14 September 2016
Ms Sarah Jane Leeson	Appointed 24 August 2016
Dr Rosario Di Corleto	Appointed 19 April 2017
Mr Mark Milroy	Resigned 31 December 2016
Mr Stephen John Perkins	Resigned 21 September 2016

**Company registration number** 07029077

**Charity registration number** 1168722

**Registered office** Unit 5-6  
Melbourne Business Court  
Millennium Way  
Pride Park  
Derby  
DE24 8LZ

**Website** [www.ohlearning.com](http://www.ohlearning.com)

**Secretary to the Trustees and OHTA Development Manager** Roz Phillips

**Bankers** HSBC Bank Plc  
1 St Peters Street  
Derby, Derbyshire  
DE1 2AE

**Independent Examiner** Mr S Rogers: FCCA  
ADS Accountancy Limited  
7 Faraday Court  
First Avenue  
Centrum 100  
Burton on Trent  
DE14 2WX

**Solicitors** Nelsons Solicitors  
LLP Pennine House  
6 Stanford Street  
Nottingham NG1 7BQ

**OCCUPATIONAL HYGIENE TRAINING ASSOCIATION  
REPORT OF THE TRUSTEES  
For the period ended 30 September 2017**

The Trustees have pleasure in presenting their report and accounts for the period ended 30 September 2017.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

Incorporated on 24 September 2009 as a limited company by guarantee, the Occupational Hygiene Training Association (OHTA) was registered as a charity on 11 August 2016. The Trustees are governed by the Articles of Association incorporated 12 January 2015 as amended by special resolution dated 23 May 2016, and the Byelaws adopted on 2 March 2015.

**Member Associations**

According to the Articles of Association, membership is open to any organisation which is a member of the International Occupational Hygiene Association (IOHA), or is an awarding body under the National Accreditation Recognition (NAR) scheme, or is otherwise granted membership by the Board. IOHA member associations are encouraged to join OHTA. Membership entitles the associations to vote at general meetings (including in the election of Directors of OHTA), and to contribute to the future direction of OHTA. In return the associations commit to support and promote the development and implementation of the OHTA international training and qualifications framework and encourage, promote and support the use of OHTA modules and qualifications within their area(s) of operation.

The Vietnam Industrial Hygiene Association, Workplace Health Without Borders and the Colombian Occupational Hygiene Society (SCHO) joined OHTA during the period, making a total of 25 associations (to 30 September 2017).

We thank each of our member associations for their involvement and hope to strengthen our links with them.

**Organisational Management**

OHTA has a Board of up to 12 directors who are also the Charity Trustees. They manage the Charity through regular Board meetings and are responsible for strategic direction and policy. During the financial year the Board had up to 11 directors at any one time.

The Board is assisted by three committees as follows:

- 1) Established according to the Byelaws, the Advisory Committee provides constructive challenge to the Board as well as functioning in an advisory and support role. Michel Crepeau and Shamini Samuel are Co-Chairs of this committee. They are invited to attend Board meetings.
- 2) The Awards & Qualifications Committee advises the Board on matters relating to awards and qualifications and acts as the liaison between the NAR Awarding Bodies and OHTA. Each NAR Awarding Body was invited to nominate one person to represent them on the committee. Lynn O'Donnell is both chair of this committee and a director of OHTA.
- 3) The Scholarship Committee. Chaired by Mark Katchen, the committee explores ways to raise money for OHTA's scholarship fund and reviews applications. This modest fund, established through donations, gives grants to students (predominantly in developing countries) who wish to undertake occupational hygiene training and are in need of financial assistance to do so. Applicants need to be enrolling in OHTA courses for the first time and have identified a professional mentor (or be willing to work with one assigned to them by OHTA). Preference is given to applicants who have made a concerted effort to be involved in the occupational hygiene community and can demonstrate active involvement in occupational hygiene.

**OCCUPATIONAL HYGIENE TRAINING ASSOCIATION  
REPORT OF THE TRUSTEES  
For the period ended 30 September 2017 continued**

Professional support services are provided through the British Occupational Hygiene Society (BOHS). Roz Phillips, OHTA Development Manager, acts as the main point of contact for services that include implementation of strategy and policy, day-to-day running of operations and secretariat support.

A number of editorial working groups are actively involved in developing new training materials and revising existing ones. The position of Chief Editor is currently vacant. In the absence of a Chief Editor, the work of these groups is being co-ordinated by the Board and Roz Phillips.

#### **Director Recruitment and Training**

Directors are either nominated by the member associations or co-opted for their specific skills or knowledge. Appointments are approved by the member associations at OHTA's Annual General Meeting.

Under the requirements of the Articles of Association, all the directors except the IOHA director are elected to serve for a period of three years after which they may stand for re-election at the next Annual General Meeting. The IOHA director is exempt from the retirement requirements.

The Board requires breadth and depth of experience to carry out its duties effectively and efficiently. When recruiting new directors the important attributes are interest in the objectives and work of OHTA, knowledge and experience in IH/OH work globally, demonstrable leadership in a country specific organisation or association, and geographical and cultural diversity.

All new directors receive information about their responsibilities as company director and trustee, including the Charity Commission Guidance 'The Essential Trustee' and 'Charities and Public Benefit'. They have access to all previous Board paperwork and documents outlining the practices and procedures used by the Board for its operation and governance.

All directors give their time voluntarily and received no benefits from OHTA.

#### **Risk Review**

As a new charity the Trustees are currently reviewing risks and these will be considered at the next Trustees meeting.

#### **CHARITABLE OBJECTS AND PUBLIC BENEFIT**

OHTA's purpose as set out in the Object contained in the company's Articles of Association is *to protect and promote the health of the public by advancing the study and science of Occupational/Industrial Hygiene for the public benefit through the provision of training and education.*

For the purposes of the Object, Occupational/Industrial Hygiene means *the discipline of anticipating, recognising, evaluating and controlling health hazards in the working environment with the objective of protecting worker health and well-being and safeguarding the community at large.*

OHTA's aims are:

- developing educational and training materials;
- promoting good standards of training to ensure effective health protection;
- creating a sustainable model for worldwide training delivery;
- developing a qualifications framework that permits international transferability of skills.

The promotion of occupational/industrial health and hygiene is for the direct benefit of the working population worldwide and the indirect benefit of the whole population. All OHTA's charitable activities focus on the provision of training and education in Occupational/Industrial Hygiene with the aim of protecting worker health and well-being

**OCCUPATIONAL HYGIENE TRAINING ASSOCIATION  
REPORT OF THE TRUSTEES  
For the period ended 30 September 2017 continued**

and safeguarding the community at large. OHTA raises awareness of the issues and helps to train people in occupational hygiene, equipping individuals with the skills necessary to control or prevent the exposures that lead to illness and death, thereby delivering an improved public benefit in reducing the incidence of ill-health caused or made worse by work.

OHTA has developed an international qualifications framework aimed at promoting good, consistent quality of training, encouraging international transferability of skills and qualifications, building capability close to the point of need, and creating a sustainable business model. The training and qualification scheme has no formal entry requirements and provides a modular way of building skills to match local needs. By promoting good standards of training and building capability close to the local point of need, OHTA provides access to occupational hygiene training for nations without a framework for training already in place. Some of the people trained will go on to obtain higher professional qualifications in occupational hygiene.

OHTA has developed educational and training materials which are available on OHTA's website, [www.ohlearning.com](http://www.ohlearning.com), and may be downloaded and used free of charge by students, employers and training providers. OHlearning has users in 199 countries and OHTA modules have been taught in 50 countries. By ensuring there are no financial barriers to accessing the educational materials, OHTA's purpose is beneficial to all the public and particularly to those in poor and developing countries.

## **OBJECTIVES, STRATEGY AND ACTIVITIES**

OHTA's main objectives for the period were:

- continue to approve and support training providers in order to develop good standards of occupational hygiene training and increase access to such training;
- continue the editorial review of the modules to improve quality and relevance;
- continue the development of new modules to expand training content across a broader range of occupational hygiene disciplines and industry sectors;
- make translated course materials publicly available to increase worldwide accessibility;
- assess current awareness and understanding of OHTA amongst stakeholders in order to improve communications and services provided;
- communicate regularly with stakeholders to advocate take-up of the training and qualifications scheme, as well as to encourage donations/sponsorship;
- develop a strategic plan;
- develop collaborative relationships with like-minded organisations in pursuit of the shared goal of global prevention of worker illness and injury;
- pursue charitable status as a 501(c)(3) in the United States

Activities focused on progressing the above objectives. Stakeholders included member associations, professional and governmental organisations, training providers, employers and students.

### **Strategic Plan**

OHTA has begun to work on a strategic plan. Directors attended a two day strategic workshop in March 2017. The three strategic areas of focus were Marketing and Communications, Funding and Alliances. The plans for each area are in various stages of development and execution so that in the future, OHTA hopes to share its thoughts and ideas with as many stakeholders as possible.

**OCCUPATIONAL HYGIENE TRAINING ASSOCIATION  
REPORT OF THE TRUSTEES  
For the period ended 30 September 2017 continued**

The Trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing OHTA's aims and objectives and in planning its future activities, and have complied with their duties under the Charities Act 2011. The trustees regularly consider how planned activities will contribute to the aims and objectives they have set.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Educational and training materials**

OHTA published the revised W201 Basic Principles of Occupational Hygiene module in August 2017. This module provides a basic introduction to the anticipation, recognition, evaluation and control of risks to health in the workplace.

Reviews were in process for the W501 Measurement of Hazardous Substances, W504 Asbestos and other Fibres and W506 Ergonomics Essentials modules. In the absence of a Chief Editor, during the summer of 2017 significant efforts were made to re-engage with the review teams, find new leadership where necessary, and move forward with the reviews. Work also continued on new advanced modules on Occupational Hygiene in the Mining Industry and Occupational Hygiene in the Pharmaceutical Industry.

OHTA initiated a new collaborative partnership with the National Institute for Occupational Safety and Health (NIOSH), part of the Centers for Disease Control and Prevention (CDC) of the United States Department of Health and Human Services (HHS). NIOSH experts joined the editorial review teams of several OHTA modules, specifically the intermediate module W503 Noise – Measurement and its Effects, undergoing revision, as well as new modules on Silica Awareness (one day course) and Occupational Hygiene in the Oil and Gas Industry (advanced). These modules were chosen because they were a suitable fit for NIOSH expertise and in particular need of volunteer resource.

Work continued on the review of translated course materials. OHTA was grateful to receive translated course manuals from a number of employers and training providers. These included one French translation (W503 Noise – Measurement and its Effects), one Russian (W505 Control of Hazardous Substances) and one Portuguese (W501 – Measurement of Hazardous Substances). These were all uploaded to the Community section of [www.ohlearning.com](http://www.ohlearning.com) for verification by professional occupational hygienists. While not yet published officially, they were available for use by students and training providers. As OHTA's range of translated course materials expands, the accessibility of the training scheme increases.

Regular review and development of materials is an essential part of the training scheme's development and helps to ensure the usefulness and applicability of the OHTA courses.

### **Training Activity**

Six new Approved Training Providers (ATPs) from across the globe were approved between 11 August 2016 and 30 September 2017. These ATPs are based in both developed and developing countries including Canada, Colombia, UK, USA and Vietnam. 26 ATPs delivered OHTA modules, with 1113 examinations taking place in 21 countries (1 August 2016 - 30 September 2017), demonstrating the truly international nature of the OHTA scheme.

Pass rates for BOHS examinations remained high, including 99% for the W504 Asbestos module, 97% for W502 Thermal Environment and 94% for W507 Health Effects of Hazardous Substances (1 August 2016 – 30 September 2017). These pass rates indicate teaching of consistently high quality, thus benefitting the students and the wider public through sound dissemination of occupational hygiene principles.

**OCCUPATIONAL HYGIENE TRAINING ASSOCIATION  
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For the period ended 30 September 2017 continued**

OHTA worked with awarding body BOHS to compile a handbook for OHTA ATPs. It brought together, into a single resource, key information about offering BOHS qualifications. This was emailed to all ATPs and is now part of the information pack sent to prospective training providers, thereby facilitating training delivery for the benefit of students worldwide.

Three students from France, Iraq and Saudi Arabia were awarded the International Certificate in Occupational Hygiene (ICertOH). Nine other students made progress towards earning the award, from countries as diverse as Azerbaijan, Angola, Iraq, Saudi Arabia and South Africa. The certificate demonstrates technical knowledge and practical skills in identifying health hazards, assessing occupational exposure and testing control measures. It is suitable for technicians and technologists who carry out measurements and testing in workplaces. The qualification has been designed so that it can be recognised by national associations as contributing to their own requirements for accreditation, thus contributing to the international transferability of skills. The certificate represents a significant achievement for each awardee, as it requires each student to complete six OHTA intermediate modules and a Personal Learning Portfolio, as well as pass an interview.

In the autumn of 2016, one of the OHTA ATPs piloted a distance-learning method of teaching the W201 Basic Principles of Occupational Hygiene course to students in Madagascar. The students were taught via video conferencing over a period of 20 weeks, enabling them to train locally in a way that suited the needs of the students and their employer. While inevitably there were some challenges, this flexible approach was effective and all students passed the examination. It was considered such a success that the ATP subsequently applied to teach one of the intermediate modules to the same group of students by the same delivery method.

### **Marketing & Communications**

In April 2017 a survey was circulated to multiple stakeholder organisations including member associations. The aim of the survey was to gauge levels of awareness of OHTA's purpose and activities, including the website, and to assess views on the usefulness of the training scheme and qualifications framework, in order to help shape OHTA's future plans. The data was analysed by the Advisory Committee. Results indicated the need for more marketing analysis as well as greater promotion of OHTA modules and the OHlearning website. Respondents asked to know more about career pathways achievable via OHTA modules, and requested distance learning and online options. The importance of developing new materials and revising existing ones was also highlighted, as was increasing accessibility for non-English speakers. The results of the survey will inform OHTA's plans in the coming years.

Two editions of the OHTA newsletter were circulated to approved training providers and other stakeholders. OHTA continued to post news on the OHlearning website and circulate information to stakeholders via email and social media. Both the LinkedIn group and Twitter accounts attracted new followers. A number of partner organisations, including member associations and IOHA, forwarded this information to their members, and raised awareness of OHTA in other ways through their newsletters and e-bulletins.

The organisation had a presence at various international conferences through the efforts of OHTA and other partner organisations. Stakeholder meetings or introductory presentations took place at AIOH 2016 on the Gold Coast, Australia and AIHce 2017 in Seattle. OHTA also featured in a presentation during the AIHA Fall Conference in 2016.

The OHlearning website continued to support its many users, including students, training providers, employers and universities. Website administration was handled by the BOHS Support Services team, including response to customer enquiries and co-ordination of maintenance.



**OCCUPATIONAL HYGIENE TRAINING ASSOCIATION  
REPORT OF THE TRUSTEES  
For the period ended 30 September 2017 continued**

**Partnerships and Collaboration**

OHTA is committed to developing global partnerships which will extend the reach and ensure the financial sustainability of the training scheme and qualifications framework. The aforementioned collaboration with NIOSH is one such partnership. During the same period a new marketing alliance was agreed with the American Industrial Hygiene Association (AIHA), with the aim of promoting better standards of occupational hygiene practice throughout the world. AIHA is an OHTA Member Association, Approved Training Provider and sponsor.

While the main Awarding Body for OHTA modules continues to be BOHS, the directors have approved a change in policy enabling certain member associations to be authorised to run examinations for the W201 Basic Principles of Occupational Hygiene module. During the spring and summer of 2017, OHTA worked with the Southern African Institute of Occupational Hygiene (SAIOH) to establish processes and quality control so that SAIOH could run W201 examinations. The aim of this is to make basic occupational hygiene training more accessible in Southern Africa. OHTA continued to work closely with Workplace Health Without Borders (WHWB), including enabling WHWB to pilot running W201 examinations in Botswana in July 2017.

**FINANCIAL REVIEW**

Due to OHTA becoming a UK charity on 11 August 2016, the accounting period was lengthened and charity accounts were prepared for the period 11 August 2016 to 30 September 2017.

The statement of financial activities shows unrestricted funds for the period of £51,118. The surplus for the period (excluding the reserves brought forward from the previous organisation) is £5,681. The principal income source was the course levy per student paid by training providers at the time of the examination. During the period OHTA also received a number of generous donations. The main expenditure for the period was the professional support services contract.

The Trustees consider the overall financial situation of the charity to be satisfactory.

As part of OHTA's aim to ensure sustainability, the Trustees are currently pursuing charitable status as a 501 (c)(3) in the United States. This would substantially increase OHTA's opportunities to seek funding from a broader spectrum of sources. The application process began in April 2017 and was ongoing as of 30 September 2017.

**RESERVES POLICY**

OHTA maintains reserves, which are unrestricted, as part of its risk strategy. The level of reserves will be determined by the Board as part of the budget setting process. The minimum level of reserves will be determined by an assessment of risk, a review of contractual obligations, and a review of future income and expenditure. The level of reserves will be maintained at a level which can cover the following commitments in the event of financial crisis or insolvency. This is considered to be:

- a) Funds to cover the remainder of payments (or notice period) of the professional support services contract.
- b) Funds to cover the remainder (or notice period) of any other contractual agreements.

**OCCUPATIONAL HYGIENE TRAINING ASSOCIATION  
REPORT OF THE TRUSTEES  
For the period ended 30 September 2017 continued**

**PLANS FOR THE FUTURE**

During the financial year ending 30 September 2018, strategic development will continue with a focus on Marketing & Communications, Funding and Alliances. OHTA plans to consolidate its new collaborative partnerships with AIHA and NIOSH, while building relationships with sister organisations in fields such as safety, environmental and occupational medicine. OHTA has received the go-ahead to pursue work with the American Society of Safety Engineers (ASSE) on a safety course and safety management module. It will also work closely with its many other external partners and stakeholders. As OHTA continues to develop and review training materials, recruitment of a Chief Editor will be a key objective. Further steps will be taken in the application for charitable status in the US as a 501(c)(3). Approval and support of training providers will remain a core part of OHTA's activities, as the charity continues to work towards global prevention of worker illness and injury.

## TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:



.....  
**Chris Laszcz-Davis**  
Co-Chair



.....  
**Nancy McClellan**  
Co-Chair

Approved by the Trustees on:

Date 22 March 2018

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
OCCUPATIONAL HYGIENE TRAINING ASSOCIATION**

**Period ended 30 September 2017**

I report on the accounts of the Trust for the period ended 30 September 2017 which are set out on pages 7 to 12.

**Respective responsibilities of trustees and examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
*Mr S Rogers FCCA  
of ADS Accountancy Limited*

*Chartered Certified Accountants  
7 Faraday Court  
First Avenue, Centrum 100  
Burton Upon Trent  
DE14 2WX*

*Date: .....*

**OCCUPATIONAL HYGIENE TRAINING ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**

**For the period ended 30 September 2017**

	Notes	<b>Total funds (unrestricted) 2017 £</b>
<b><u>Income</u></b>		
OHTA Course Levy		41,733
Donations & Sponsorship		18,607
Donation from Previous Organisation		45,437
Interest received		9
<b>Total income</b>		<b>105,786</b>
<b><u>Expenditure</u></b>		
Management charges	3	41,140
Charitable activities	4	5,248
Governance costs	4	8,280
<b>Total expenditure</b>		<b>54,668</b>
<b>Net income/ (expenditure) before other recognised gains/losses</b>		<b>51,118</b>
<b>Other recognised gains/losses</b>		
Net movement in funds		51,118
Total funds brought forward		-
Total funds carried forward		51,118

**OCCUPATIONAL HYGIENE TRAINING ASSOCIATION**

**BALANCE SHEET**

**At 30 September 2017**

	Notes	2017 £
<b>Current assets</b>		
Bank and Cash	48,165	
Debtors	<u>6,552</u>	
	54,717	
<b>Current Liabilities</b>		
Creditors: amounts falling due within one year	5 <u>(3,599)</u>	
<b>Net current assets/ (liabilities)</b>		51,118
<b>Total Assets less Current Liabilities</b>		<u>51,118</u>
Creditors: amounts falling due after more than one year		-
Net Assets		<u>51,118</u>
<b>Funds of the charity</b>		
Unrestricted funds		51,118
		<u>51,118</u>

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Approved by the Board of Trustees and signed on its behalf by:



.....  
**Chris Laszcz-Davis**  
Co-Chair



.....  
**Nancy McClellan**  
Co-Chair

Date 22 March 2018

## OCCUPATIONAL HYGIENE TRAINING ASSOCIATION

### NOTES RELATING TO THE ACCOUNTS

Period ended 30 September 2017

#### 1. Basis of preparation

##### **Basis of accounting**

The accounts 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and applicable regulations.

The accounts have been prepared under the historical cost convention, with the exception that investments are valued at market value.

Consolidated accounts have not been prepared as the Charity qualifies for small accounts and the subsidiary is dormant.

#### 2. Accounting policies

##### **Income**

All income is accounted for gross and when receivable.

##### **Expenditure and Liabilities**

##### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

##### **Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of Trustee meetings and cost of any legal advice to Trustees on governance or constitutional matters.

##### **Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the Charity.

##### **Support Costs**

Support costs have been allocated to the activity based on staff time.

**OCCUPATIONAL HYGIENE TRAINING ASSOCIATION**

**NOTES RELATING TO THE ACCOUNTS**

Period ending 30 September 2017

<b>3. Management Costs</b>			<b>2017</b>
Investment management fees net of rebates			<b>£</b> 41,140
			<hr/> <hr/>
<b>4. Support Costs</b>	<b>Charitable Activity</b>	<b>Governance</b>	<b>2017 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Secretarial and accountancy		3,493	3,493
Independent examination		720	720
Bank charges	236	-	236
Telephones & Teleconference		955	955
Travel and subsistence		1,383	1,383
Exchange rate variance	(355)	-	(355)
Website and IT	1,764	-	1,764
Marketing fees	271	-	271
Equipment hire	2,289	-	2,289
BOHS Admin fee	1,043	-	1,043
Professional fees		1,729	1,729
	<hr/>	<hr/>	<hr/>
	<b>5,248</b>	<b>8,280</b>	<b>13,528</b>
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**OCCUPATIONAL HYGIENE TRAINING ASSOCIATION**

**NOTES RELATING TO THE ACCOUNTS**

**Period ended 30 September 2017**

<b>5. Creditors</b>	<b>2017</b>
	<b>£</b>
<i>Within one year</i>	
Trade creditors	413
Other creditors	<u>3,186</u>
	<u>3,599</u>
<b>6. Independent Examiner</b>	<b>2017</b>
	<b>£</b>
Independent Examiner's fee	<u>720</u>

**7. Trustees Remuneration and Expenses**

No member of the Board of Trustees, nor any person connected with any such member, has received or is due to receive, any remuneration or expense payment for the year, whether directly or indirectly, from the Charity's fund.