

## Trustees' Annual Report for the period

	Period start date				Period end date		
From	01	01	2016	To	31	12	2016

### Section A Reference and administration details

Charity name **BRITISH and IRISH HYPERTENSION SOCIETY**

Other names charity is known by **BIHS**

Registered charity number (if any) **287635**

Charity's principal address  
Unit 1, Q Court,  
Quality Street, Edinburgh, EH4 5BP

#### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Adrian Brady	President	22.09.2015 – 31.12.2016	
2	Francesco Cappuccio	Vice President	22.09.2015 – 31.12.2016	
3	Terry McCormack	Secretary	10.09.2012 – 22.09.16	
4	Naomi Stetson	Treasurer	09.09.2013 – 31.12.2016	
5	Una Martin	Ordinary Member	09.09.2013 – 22.09.16	
6	Carmel McEniery	Ordinary Member Secretary	09.09.2013 – 22.09.16 22.09.2016 – Sept 2020	
7	Wayne Sunman	Ordinary Member	22.09.2015 – 31.12.2016	
8	Paul Robinson	Ordinary Member	22.09.2015 – 31.12.2016	
9	Adam Greenstein	Ordinary Member	20.09.2016 – 31.12.2016	
10	Chris Clark	Ordinary Executive Committee Member	22.09.2016 – 31.12.2016	
	Vacancy created by change of constitution 22.09.2016	Young Investigator Representative to be elected Sept 2017		

#### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Accountant	HJS	3 Richfield Place, Richfield Avenue, Reading, Berks, RG1 8EY.

#### Name of chief executive or names of senior staff members (Optional information)

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## Section B

## Structure, governance and management

### Description of the charity's trusts

Type of governing document (e.g. trust deed, constitution)	Constitution (adopted 21 <sup>st</sup> October 1983, amended 24 <sup>th</sup> September 1984, 15 <sup>th</sup> September 2009, 9 <sup>th</sup> September 2013, 22 <sup>nd</sup> September 2014, 21 <sup>st</sup> September 2015), 22 <sup>nd</sup> September 2016
How the charity is constituted (e.g. trust, association, company)	Association
Trustee selection methods (e.g. appointed by, elected by)	Trustees are elected to membership of the Executive Committee by BIHS Members at the Annual Business Meeting following a call for nominations earlier in the year

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Membership of the BIHS is open to all registered healthcare professionals active in the field of hypertension and cardiovascular disease prevention who are resident in the United Kingdom and the Republic of Ireland. It includes clinicians, nurses, physiologists and other scientists. Applications for membership are considered throughout the year. Membership of the Society currently stands at 293.

The management of the BIHS is undertaken by an elected Executive Committee of 9 persons (Trustees), led by the President and Vice President. Five Working Parties and two Network Groups have also been established to help the Executive Committee manage the day-to-day activities of the Society (at least one Trustee sits on each of the Working Parties and Network Groups, which are required to submit regular reports to the Executive Committee on its activities).

The major risks to the continuation of the Society's programme of educational activities are from a decrease in income from its industrial partners (see under 'Reserves Policy'). Minimal fees to cover administration costs only have been introduced for various projects.

The British Hypertension Society changed its name to the British and Irish Hypertension Society with effect from the 20<sup>th</sup> September 2016. The British Hypertension Society wanted to recognise the Irish Members of the Society and Ireland and proposed a name change by ballot, where voting took place between the 31<sup>st</sup> May and 30<sup>th</sup> June 2016. The results of the vote were in favour of the name change.

## Section C

## Objectives and activities

Summary of the objects of the charity set out in its governing document

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the

The object of the Charity is to promote the advancement of knowledge and dissemination of information concerning the pathophysiology, epidemiology, detection, investigation and treatment of arterial hypertension and related vascular diseases

- Educational Meetings: Each year, the Society aims to run a main Scientific Meeting, Masterclasses on specific topics, training days for Non-medical Prescribers and Update Study Days for nurses. Various other meetings are held during the year; in collaboration with other cognate societies and/or as ad hoc meetings on specific topics
- Guidelines: The Society is a stakeholder in various National Institute for Clinical Excellence Guidelines relating to cardiovascular disease
- Website: The BIHS website ([www.bihsoc.org](http://www.bihsoc.org)) provides a valuable educational resource for healthcare professionals working in the field of high blood pressure. These resources have been increased and enhanced over the last two years. The BIHS membership made an agreement in 2016 to commission a new updated



**guidance issued  
by the Charity  
Commission on  
public benefit)**

website in line with advances in technology. This will launch at the Annual Scientific Meeting in September 2017.

- **Blood Pressure Measurement:** The BIHS undertakes reviews of blood pressure monitors to ensure their suitability for sale to the public and has produced a DVD on the correct procedures for blood pressure measurement. As part of the Society's increasing engagement in improving blood pressure measurement, we undertake active validation of new blood pressure devices for the measurement of blood pressure, thus ensuring that devices sold in the UK provide accurate measurements so that members of the public can be treated appropriately by their physicians.
- **Collaborative Research:** In 2015 Society published the results of a major research trial (PATHWAY incorporating three complementary studies) which will influence the future management of hypertension in general practice. Another research trial is ongoing (TIME) and further projects are under discussion. The Society has a policy to encourage and endorse suitable research projects

The Trustees have read the guidance issued by the Charity Commission relating to public benefit, and can confirm that the above activities of the BIHS benefit the public in general by improving knowledge in the field of hypertension and cardiovascular disease, fostering the translation of novel clinical research and basic science into best clinical practice and therefore improving healthcare. The charity has a track record of producing internationally renowned guidelines for the management of hypertension which are widely adopted in primary care in the UK and elsewhere. There are no restrictions to this overall benefit in healthcare, as outlined in the Charity Commission guidance (e.g. in terms of access, geography, membership, ability to pay etc.).

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Members of the Society who facilitate/contribute to the Education programmes, do so on a voluntary basis.

The Society has opted to invest in to an Ethical Investment fund.

**Section D**

**Achievements and performance**

Summary of  
the main  
achieve-  
ments of the  
charity  
during the  
year

The activities and achievements of the charity during 2016 are as follows:

**BIHS Guidelines and Information Service Working Party**

*NICE Guidelines*

The BIHS is-a registered Stakeholder in all the NICE Guidelines relevant to hypertension and cardiovascular disease and participates in the consultation of any updates. The Society will take an active role in collaborating with NICE in the latest update of the Hypertension in Adults guideline, due for publication in 2019.

*The Measurement of Adult Blood Pressure and Management of Hypertension before Elective Surgery*

Peri-operative guidelines for hypertensive patients in collaboration with the Association of Anaesthetists of Great Britain & Ireland (AAGBI) Published in Anaesthesia Journal, January 2016.

*Enquiries*

General enquiries and requests for information by telephone and email are handled by the Information Service on a daily basis.

*Newsletter*

Regular Newsletters are circulated to BIHS members by e-mail.

*Website ([www.bihsoc.org](http://www.bihsoc.org))*

The BIHS website is updated regularly with comment on topical issues, new educational resources for health professionals and newly validated BP monitors. The website aims to provide a source of information on hypertension and cardiovascular disease for health professionals. The list of validated blood pressure monitors is also accessed by patients to inform their purchases.

*Statements*

In response to media controversy, statements are issued by the BIHS and uploaded onto the website as and when appropriate.

**BIHS Blood Pressure (BP) Measurement Working Party***Review of Blood Pressure Monitors*

Newly validated devices are reviewed and added to our website list together with any other changes to current information.

*Validation Service*

The BIHS is dedicated to improving the accuracy of BP measuring devices marketed to healthcare professionals and the public and has developed its Validation Service with the approval of the MHRA to provide a recognised facility in the UK. Three validation studies were completed during the year.

*Research*

The results of a questionnaire to establish current BP monitoring practice Primary Care post 2011 NICE/BIHS guidelines were published in the British Journal of General Practice in August 2016.

**BIHS Educational Programmes Working Party***Masterclasses*

The BIHS Masterclass programme was established in 2004 as CPD accredited training for junior doctors which would link with the RCP training programme. The Society has now organised 16 Masterclasses in various locations around the UK which have attracted not only junior doctors but also consultants, scientists and GPs.

*Hypertension Training for Non-medical Prescribers*

The BIHS non-medical prescriber education programme aims to provide education for qualified non-medical prescribers and those training towards a qualification to bridge the gap between generic prescribing courses and the realities of prescribing in practice in a specific disease area. The programme begins by considering prescribing in newly diagnosed patients with hypertension progressing to the management of complex patients with hypertension. A training day was held in Brighton in February and further meetings are in the planning stages for next year.

*Hypertension & CV Risk Update for Nurses & AHPs*

This training programme is organised by the Nurses & AHP Working Party in collaboration with the Educational Programmes Working Party and aims to provide education for qualified nurses and pharmacists to improve the management of hypertension. Each educational event provides opportunities for participants to apply their knowledge to typical patient scenarios using interactive teaching techniques.

All BIHS events are evaluated by delegates and comments are used to inform programme development for future training.

*Joint Meetings*

The BIHS collaborates with other organisations to deliver educational meetings and symposia. The following events took place in 2016:

- A very successful BIHS symposium was delivered at the British Cardiovascular Society



Congress in Manchester on 6 June.

- A meeting entitled 'Hypertension, State of the Art in 2016' for non-specialist clinicians was held at the Royal College of Physicians in association the RCP on 27 June.

#### *Hypertension Specialist Recognition*

The BIHS now recognises trainees who have successfully completed the CPT curriculum which includes four new modules; Clinical Toxicology, Hypertension & Cardiovascular Risk, Research and Clinical Trials. Successful candidates are recognised as BIHS Hypertension Specialists.

#### *BIHS CPD Recognition*

A scheme to assist members with their revalidation is being established. BIHS will recognise attendance at BIHS and related hypertension meetings for CPD accreditation.

The Working Party continues to lobby for the establishment of a medical hypertension/cardiovascular risk sub-specialty.

#### *Social Media*

Members of the Working Party have set up a Facebook page to advertise BIHS meetings and a You Tube page to host videos of BIHS meeting presentations for free access.

#### *Outreach Educational Programmes*

The Society has collaborated with the Public Health Foundation India (PHFI) to develop a hypertension training programme which has delivered its first phase programme to doctors across India. Phase 2 is now underway.

#### *Omron Academy*

The BIHS is working with Omron to deliver BP management programmes in Europe, particularly in developing countries. The learning outcomes are based on BIHS training days for the multi-disciplinary team to encompass a holistic view of diagnosing and managing hypertension using NICE/BIHS Guidelines. Since the first 'Trainer' day in 2014, the Academy programme has already been delivered to doctors, nurses and pharmacists from Romania, United Arab Emirates, Kazakhstan Ukraine, Russia, Spain, Argentina, Peru, Mexico and Columbia. The Trainers will subsequently support and deliver the programme in their own countries.

#### **BIHS Collaborative Research Working Party**

The Working Party is considering research projects in Cognitive Decline in hypertension, Comparison of diuretics as a follow-on from the PATHWAY studies, Immediate post stroke interventions and potential BIHS participation in a large, European, Fibromuscular Dysplasia study.

#### *Nocturnal Dosing Study (TIME)*

The ongoing TIME study analyses the effects of 'Nocturnal Dosing' where normal medication is taken at night rather than in the morning. All communication is handled via a secure website and email. Patients are only brought into clinic if there is a problem.

The Working Party reviews research programme proposals from members with a view to BIHS endorsement and support which will add weight to grant applications.

#### **Nurses & Allied Health Professionals (AHP) Working Party**

The Working Party is involved in the Non-medical Prescribers training programme and the Nurses & AHP Hypertension Update programme for which 'Learning Outcomes' have been developed and approved, as well as organising a clinical session at the BIHS Annual Scientific Meeting.

## Section D

## Achievements and performance

### *Malawi Project*

Two members of the Working Party organised a voluntary trip in October 2013 to deliver an educational package to allied health professionals in Malawi on behalf of the BIHS. The aim was to enable nurses and health workers to set up and manage hypertension clinics in rural areas. The trip was overwhelmingly successful and the project is ongoing in spite of floods and various challenges to overcome. A nurse, supported by the BIHS has been appointed to liaise and assist with the development of rural hypertension clinics by offering on going mentorship to Health Care Workers and ensuring they have functioning blood pressure measuring equipment.

### *Blood Pressure UK (BPUK)*

Members of the Working Party participated in the BPUK's 'Know your Numbers' campaign in September by setting up BP Measurement stations in public areas.

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

The accounts of the Society are in good order. In view of reduced support from industry the Trustees have approved a strategy to maintain the balance of the accounts to a sum approximately four times the annual direct charitable expenditure to guarantee sustainable charitable activities in the event of unfavourable financial circumstances.

### Details of any funds materially in deficit

### Further financial review details (Optional information)

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

In addition to membership subscription fees, ad hoc financial support from industry helps to fund the Society's programme of educational activities as the 'Friends' scheme is no longer active. We aim to make our events self-supporting with this assistance. Donations from our industrial partners are made on the condition that all activities undertaken by the Society are managed by the Trustees alone, and that sponsors are not involved with any decision-making.

The Society has made a long-term investment in an ethical investment fund, which was approved by all Trustees. The interest from the fund, together with fees from the Educational Activities will go to the Society's continuing work in Malawi to The BIHS funds a part time hypertension nurse in Blantyre, to assist in maintaining the established hypertension clinics and ongoing training of Health Care Professionals in the region.

**Section F****Other optional information****Section G****Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

AB Brady

Full name(s) **Adrian Brady**

Position (e.g. Sec, Chair, etc.) **President**

Date

10/9/2017

Charity Registration No. 287635

**BRITISH AND IRISH HYPERTENSION SOCIETY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**



# BRITISH AND IRISH HYPERTENSION SOCIETY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr U Martin Dr C McEniery Dr P Robinson Dr W Sunman Mrs N Stetson Professor F Cappuccio Professor A Brady Dr T McCormack Dr A Greestein Dr C Clark
<b>Charity number</b>	287635
<b>Principal address</b>	c/o In Conference Limited Unit 1 Q Court 3 Quality Street Edinburgh Scotland EH4 5BP
<b>Independent examiner</b>	HJS (Reading) Limited Chartered Accountants and Statutory Auditors 3 Richfield Place Richfield Avenue Reading Berkshire RG1 8EQ

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# BRITISH AND IRISH HYPERTENSION SOCIETY

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# BRITISH AND IRISH HYPERTENSION SOCIETY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRITISH AND IRISH HYPERTENSION SOCIETY

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I report on the accounts of the Charity for the year ended 31 December 2016, which are set out on pages 2 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:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to 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 next statement.

#### **Independent examiner's statement**

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

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



**HJS (Reading) Limited**

Chartered Accountants and Statutory Auditors

3 Richfield Place

Richfield Avenue

Reading

Berkshire

RG1 8EQ

Dated: 18.9.17



# BRITISH AND IRISH HYPERTENSION SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	2016 £	2015 £
<b><u>Income from:</u></b>			
Donations and legacies	3	24,545	1,407
Charitable activities	4	119,726	150,495
Investments	5	15,643	15,430
<b>Total income</b>		<u>159,914</u>	<u>167,332</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	6	<u>179,613</u>	<u>175,050</u>
Net gains on investments	10	<u>40,365</u>	<u>(1,697)</u>
<b>Net income/(expenditure) for the year/ Net incoming/(outgoing) resources</b>		20,666	(9,415)
<b>Other recognised gains and losses</b>			
Other gains or losses	11	<u>1,525</u>	<u>-</u>
<b>Net movement in funds</b>		22,191	(9,415)
Fund balances at 1 January 2016		<u>585,101</u>	<u>594,516</u>
<b>Fund balances at 31 December 2016</b>		<u><u>607,292</u></u>	<u><u>585,101</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

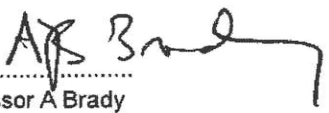
# BRITISH AND IRISH HYPERTENSION SOCIETY

## BALANCE SHEET

AS AT 31 DECEMBER 2016

	Notes	2016 £	£	2015 £	£
<b>Fixed assets</b>					
Tangible assets	12		-		-
<b>Current assets</b>					
Debtors	14	9,161		49,248	
Investments	15	537,987		508,083	
Cash at bank and in hand		95,391		61,869	
		<u>642,539</u>		<u>619,200</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(35,247)</u>		<u>(34,099)</u>	
Net current assets			<u>607,292</u>		<u>585,101</u>
<b>Income funds</b>					
Unrestricted funds			<u>607,292</u>		<u>585,101</u>
			<u>607,292</u>		<u>585,101</u>

The accounts were approved by the Trustees on 10/9/2017

  
 .....  
 Professor A Brady  
 Trustee

# BRITISH AND IRISH HYPERTENSION SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2016**

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### **1 Accounting policies**

#### **Charity information**

British and Irish Hypertension Society is a registered charity further details can be found at [www.bhsoc.org](http://www.bhsoc.org).

#### **1.1 Accounting convention**

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 December 2016 are the first accounts of British and Irish Hypertension Society prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 January 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

#### **1.2 Going concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### **1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.



# BRITISH AND IRISH HYPERTENSION SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

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### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and VAT.

#### 1.5 Resources expended

Expenditure is accounted for on the accruals basis.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer	33% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# BRITISH AND IRISH HYPERTENSION SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	2016	2015
	£	£
Donations and gifts	24,545	1,407

**BRITISH AND IRISH HYPERTENSION SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

4 Charitable activities	Conferences and meetings	Memberships	OMRON licensing agreement	PHFI training programme	Derivative device applications	Total 2016	Total 2015
	£	£	£	£	£	£	£
Sales within charitable activities	70,540	13,686	15,000	15,000	5,500	119,726	150,495



# BRITISH AND IRISH HYPERTENSION SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

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### 5 Investments

	2016	2015
	£	£
Interest receivable	<u>15,643</u>	<u>15,430</u>

**BRITISH AND IRISH HYPERTENSION SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

6 Charitable activities	Conferences and information services	Support costs	Total 2016	Total 2015
	£	£	£	£
Charitable activities	147,862	-	147,862	143,901
Share of support costs (see note 7)	-	31,751	31,751	31,149
	<u>147,862</u>	<u>31,751</u>	<u>179,613</u>	<u>175,050</u>

# BRITISH AND IRISH HYPERTENSION SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

### 7 Support costs

	Support costs £	Governance costs £	2016 £	2015 £	Basis of allocation
Admin costs	30,779	-	30,779	30,999	
Finance costs	972	-	972	150	
	<u>31,751</u>	<u>-</u>	<u>31,751</u>	<u>31,149</u>	
Analysed between Charitable activities	<u>31,751</u>	<u>-</u>	<u>31,751</u>	<u>31,149</u>	

Support costs includes payments to the Independent Examiner of £1,500 (2015- £1,547) for Independent Examination fees.

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but twelve (2015 six) of them were reimbursed a total of £16,587 (2015 £1,107) travelling expenses.

### 9 Employees

#### Number of employees

The average monthly number employees during the year was:

2016 Number	2015 Number
<u>1</u>	<u>1</u>

### 10 Net gains/(losses) on investments

	2016 £	2015 £
Gain/(loss) on sale of investments	<u>40,365</u>	<u>(1,697)</u>

### 11 Other gains or losses

	2016 £	2015 £
Foreign exchange gains	<u>1,525</u>	<u>-</u>



# BRITISH AND IRISH HYPERTENSION SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2016

### 12 Tangible fixed assets

	Computer £
<b>Cost</b>	
At 1 January 2016	519
At 31 December 2016	519
<b>Depreciation and impairment</b>	
At 1 January 2016	519
At 31 December 2016	519
<b>Carrying amount</b>	
At 31 December 2016	-
At 31 December 2015	-

### 13 Financial instruments

	2016 £	2015 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	7,493	37,828
Equity instruments measured at cost less impairment	537,987	508,083
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	32,915	34,099

### 14 Debtors

	2016 £	2015 £
<b>Amounts falling due within one year:</b>		
Trade debtors	4,138	17,000
Other debtors	3,828	30,436
Prepayments and accrued income	1,195	1,812
	9,161	49,248

### 15 Current asset investments

	2016 £	2015 £
Unlisted investments	537,987	508,083

# BRITISH AND IRISH HYPERTENSION SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

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**16 Creditors: amounts falling due within one year**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	2,332	-
Trade creditors	17,593	7,855
Other creditors	100	1,478
Accruals and deferred income	15,222	24,766
	<u>35,247</u>	<u>34,099</u>

**17 Related party transactions**

There were no disclosable related party transactions during the year (2015- none).