



Trustees' Annual Report for the period

Period start date		Period end date	
From	01 01 2018	To	31 12 2018

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	Francesco P Cappuccio	President	12.09.2017 – 31.12.2018	
2	Una Martin	Vice President	12.09.2017 – 31.12.2018	
3	Carmel McEniery	Secretary	22.09.2016 – 31.12.2018	
4	Christian Delles	Treasurer	12.09.2017 – 31.12.2018	
5	Wayne Sunman	Ordinary Member	22.09.2015 – 25.09.2018	
6	Paul Robinson	Ordinary Member	22.09.2015 – 25.09.2018	
7	Adam Greenstein	Ordinary Member	20.09.2016 – 31.12.2018	
8	Chris Clark	Ordinary Member	20.09.2016 – 31.12.2018	
9	James Sheppard	Young Investigator Representative	12.09.2017 – 31.12.2018	
10	Mark Glover	Ordinary Member	25.09.2018 – 31.12.2018	
11	Chakravarthi Rajkumar	Ordinary Member	25.09.2018 – 31.12.2018	

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 st October 1983, amended 24 th September 1984, 15 th September 2009, 9 th September 2013, 22 nd September 2014, 21 st September 2015, 22 nd September 2016, 25 th September 2018)
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.

Ordinary and Associate Membership and Fellowship of the BIHS is open to all registered healthcare professionals active in the field of hypertension and cardiovascular disease prevention in the United Kingdom and the Republic of Ireland. Affiliate membership may be granted to healthcare professionals residing outside the United Kingdom and Republic of Ireland at the discretion of the Executive Committee. It includes clinicians, nurses, physiologists and other scientists. Applications for membership are considered throughout the year. Membership of the Society currently stands at 295. Only members and fellows resident in the United Kingdom and Republic of Ireland are eligible for election to the Executive Committee.

The management of the BIHS is undertaken by an elected Executive Committee of 9 persons (Trustees), led by the President and Vice President. Seven Working Parties 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, 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.

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. Educational programmes are under review and online options are being explored. Various other meetings are held during the year; in collaboration with other cognate societies and/or as ad hoc meetings on specific topics
- Guidelines and Scientific Statements: The Society is a stakeholder in various National Institute for Clinical Excellence Guidelines relating to cardiovascular disease
- Website: The BIHS website (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 few years and the website has been redesigned and upgraded in line with new technologies. The new website was launched at the end of 2017. New resources are added as

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

- they become available through development.
- **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:** The Society has a policy to encourage and endorse suitable research projects and is actively seeking the views of the public to establish where there is a need for research into topic areas that they feel are needed.
 - **Young Investigators' Network:** The Society has set up a new group to encourage younger members to share their research and to become more involved in the Society's activities. The aim is to nurture and mentor young researchers for future population benefit.

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 into an Ethical Investment fund.

Section D

Achievements and performance

Summary of
the main
achievements
of the
charity
during the
year

The activities and achievements of the charity during 2018 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.

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)

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. The Working Party is involved in an international project to standardise procedures for testing the accuracy of BP measuring devices.

Research

A systematic review of research into measuring BP in the leg where measurement in the arm is not possible (e.g. in breast cancer patients) was published in the Journal of Hypertension, pre-print in September 2018

BIHS Educational Programmes Working Party

Educational Programmes

Due to the difficulty experienced by clinical staff to attend study days, other options of delivering established programmes are being explored. Taking training to the workforce and online courses are currently under discussion/development.

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. The Learning Outcomes for this programme will be reviewed when the NICE Hypertension Guidelines are published in 2019.

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. As above, the Learning Outcomes will be reviewed when the NICE Hypertension Guidelines are published in 2019.

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.

Hypertension Specialist Recognition

The BIHS 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.

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. The Society's Twitter account is used to present updates before during and after the Annual Scientific Meeting and for other ad hoc meetings as required.

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 2-phased programme to doctors across India. Phase 3 is now underway.

Omron Academy

The BIHS is working with Omron to deliver BP management programmes in Europe and further afield, 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.

Furthermore, the Training Programme has been launched in East Asia with the first 'Training the Trainers' meeting held in Thailand in December 2017 followed by one in the Philippines in November 2018. The programme continues to expand and an "online" programme is now in development.

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 supports BIHS participation in a large, European, fibromuscular dysplasia studies.

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.

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

Section D

Achievements and performance

and various challenges to overcome. A local nurse, is supported by the BIHS to liaise and assist with the development of rural hypertension clinics by offering ongoing mentorship to Health Care Workers and ensuring they have functioning blood pressure measuring equipment. The BIHS provides funding and mentoring support for the nurse who is undertaking an MSc in Public Health.

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.

May Measurement Month (MMM)

The Society has actively participated since the inception in 2017 in the Global initiative MMM, launched by the International Society of Hypertension to raise awareness of the importance of blood pressure screening globally. Trustees of the Society have been the national co-ordinators in 2017, 2018 and 2019 and have supported logistically and with the activities of members to the success of MMM. Members of the BIHS have also participated in the publication of the results obtained so far.

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. 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 investment has been agreed to fund three Young Investigators Oral Prizes at the Annual Scientific Meeting. The winners will be given the opportunity of presenting their abstract at one of the following years' meetings of the High Blood Pressure Research Council of Australia, the American Heart Association Council for Hypertension, or the Italian Hypertension Society. The investment will provide up to £1,500, £1,000 and £500 respectively towards travel and subsistence.

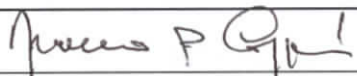
Section F**Other optional information**

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Section G**Declaration**

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

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Francesco P Cappuccio	
Position (e.g. Sec, Chair, etc.)	President	

Date	15th Sept 2019
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BRITISH AND IRISH HYPERTENSION SOCIETY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018

BRITISH AND IRISH HYPERTENSION SOCIETY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr U Martin Dr C McEniery Dr P Robinson Dr W Sunman Professor F Cappuccio Dr A Greenstein Dr C Clark Dr J Sheppard Professor C Delles Professor C Rajkumar Dr M Glover
Charity number	287635
Principal address	c/o In Conference Limited Unit 1 Q Court 3 Quality Street Edinburgh Scotland EH4 5BP
Independent examiner	HJS (Reading) Limited 3 Richfield Place Richfield Avenue Reading Berkshire RG1 8EQ

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

I report to the trustees on my examination of the financial statements of British and Irish Hypertension Society (the Charity) for the year ended 31 December 2018.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

HJS (Reading) Limited
3 Richfield Place
Richfield Avenue
Reading
Berkshire
RG1 8EQ

Dated: 10 October 2019

BRITISH AND IRISH HYPERTENSION SOCIETY

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

		Unrestricted funds 2018 £	Total 2017 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	3,349	2,218
Charitable activities	4	115,028	123,158
Investments	5	16,802	19,905
Total income		<u>135,179</u>	<u>145,281</u>
<u>Expenditure on:</u>			
Charitable activities	6	<u>174,463</u>	<u>180,544</u>
Net gains/(losses) on investments	10	<u>(14,055)</u>	<u>34,876</u>
Net expenditure for the year/ Net outgoing resources		<u>(53,339)</u>	<u>(387)</u>
Other recognised gains and losses			
Other gains or losses	11	<u>408</u>	<u>540</u>
Net movement in funds		<u>(52,931)</u>	<u>153</u>
Fund balances at 1 January 2018		<u>607,445</u>	<u>607,292</u>
Fund balances at 31 December 2018		<u><u>554,514</u></u>	<u><u>607,445</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 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	12		349		466
Current assets					
Debtors	14	15,361		34,123	
Investments	15	515,023		572,913	
Cash at bank and in hand		41,526		31,852	
		<u>571,910</u>		<u>638,888</u>	
Creditors: amounts falling due within one year	16	<u>(17,745)</u>		<u>(31,909)</u>	
Net current assets			554,165		606,979
Total assets less current liabilities			<u>554,514</u>		<u>607,445</u>
Income funds					
Unrestricted funds			554,514		607,445
			<u>554,514</u>		<u>607,445</u>

The accounts were approved by the Trustees on 15 September 2019

Professor F Cappuccio
Trustee

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies

Charity information

British and Irish Hypertension Society is a registered charity further details can be found at www.bhsoc.org.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements 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.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

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 financial statements.

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.

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.

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

1 Accounting policies

(Continued)

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	20% straight line
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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 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 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.

1.9 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 2018

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 payments 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

	Unrestricted funds	Total
	2018 £	2017 £
Donations and gifts	3,349	2,218

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

4 Charitable activities

	Conferences and meetings	Membership subscriptions	OMRON licensing agreement	PHFI training programme	Derivative device applications	Total 2018	Total 2017
	£	£	£	£	£	£	£
Sales within charitable activities	84,873	13,655	15,000	-	1,500	115,028	123,158
	<u>84,873</u>	<u>13,655</u>	<u>15,000</u>	<u>-</u>	<u>1,500</u>	<u>115,028</u>	<u>123,158</u>

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

5 Investments

	Unrestricted funds	Total
	2018 £	2017 £
Interest receivable	16,802	19,905

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

6 Charitable activities

	Conferences and information services £	Support costs £	Total 2018 £	Total 2017 £
Charitable activities	138,308	-	138,308	143,631
BIHS Conference donations	3,232	-	3,232	-
	<u>141,540</u>	<u>-</u>	<u>141,540</u>	<u>143,631</u>
Share of support costs (see note 7)	-	29,358	29,358	36,913
Share of governance costs (see note 7)	-	3,565	3,565	-
	<u>141,540</u>	<u>32,923</u>	<u>174,463</u>	<u>180,544</u>
Analysis by fund				
Unrestricted funds	141,540	32,923	174,463	
	<u>141,540</u>	<u>32,923</u>	<u>174,463</u>	
For the year ended 31 December 2017				
Unrestricted funds	143,631	36,913		180,544
	<u>143,631</u>	<u>36,913</u>		<u>180,544</u>

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

7 Support costs

	Support costs £	Governance costs £	2018 £	2017 £
Depreciation	117	-	117	117
Admin costs	27,968	-	27,968	36,577
Finance costs	1,273	-	1,273	219
Legal and professional	-	3,565	3,565	-
	<u>29,358</u>	<u>3,565</u>	<u>32,923</u>	<u>36,913</u>
Analysed between Charitable activities	<u>29,358</u>	<u>3,565</u>	<u>32,923</u>	<u>36,913</u>

Support costs includes payments to the Independent Examiner of £1,500 (2017- £1,500) for Independent Examination fees.

8 Trustees

None of the trustees or committee members (or any persons connected with them) received any remuneration during the year.

9 Employees

Number of employees

The average monthly number of employees during the year was:

2018 Number	2017 Number
<u>1</u>	<u>1</u>

10 Net gains/(losses) on investments

	2018 £	2017 £
Unrealised (loss)/gain on COIF account	<u>(14,055)</u>	<u>34,876</u>

11 Other gains or losses

	2018 £	2017 £
Foreign exchange gains	<u>408</u>	<u>540</u>

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

12 Tangible fixed assets

	Computer £
Cost	
At 1 January 2018	583
At 31 December 2018	583
Depreciation and impairment	
At 1 January 2018	117
Depreciation charged in the year	117
At 31 December 2018	234
Carrying amount	
At 31 December 2018	349
At 31 December 2017	466

13 Financial instruments

	2018 £	2017 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	4,144	28,295
Equity instruments measured at cost less impairment	515,023	572,913
Carrying amount of financial liabilities		
Measured at amortised cost	16,123	31,029

14 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Trade debtors	38	23,353
Other debtors	14,060	7,681
Prepayments and accrued income	1,263	3,089
	15,361	34,123

15 Current asset investments

	2018 £	2017 £
Unlisted investments	515,023	572,913

BRITISH AND IRISH HYPERTENSION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

16 Creditors: amounts falling due within one year

	2018 £	2017 £
Other taxation and social security	1,622	880
Trade creditors	411	15,728
Accruals and deferred income	15,712	15,301
	<u>17,745</u>	<u>31,909</u>

17 Related party transactions

During the year the society reimbursed travel expenses amounting to £1,789 (2017 £6,143). The number of trustees and committee members involved was 9 (2017 18).

BRITISH AND IRISH HYPERTENSION SOCIETY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH AND IRISH HYPERTENSION SOCIETY

I report to the trustees on my examination of the financial statements of British and Irish Hypertension Society (the Charity) for the year ended 31 December 2018.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

HJS (Reading) Limited
3 Richfield Place
Richfield Avenue
Reading
Berkshire
RG1 8EQ

Dated: 10/10/19