

REGISTERED COMPANY NUMBER: 01780838 (England and Wales)

REGISTERED CHARITY NUMBER: 0362503

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 5 April 2018

for

Filtration Society(The)

Susan Ellison
30 Whitchurch Close
Padgate
Warrington
Cheshire
WA1 4JZ

Filtration Society(The)
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for the Year Ended 5 April 2018

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Filtration Society(The)
Report of the Trustees
for the Year Ended 5 April 2018

The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 5th April 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are to promote and advance the science of filtration, separation, clarification, dust control and related processes.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the Charity held the following technical events:

* Testing, Characterisation and Filter Media 7: Conference and Exhibition

FINANCIAL REVIEW

Principal funding sources

The financial statements show an excess of income over expenditure of £3,178 (2017 £4,930)

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustees wish.

Reserves policy

It was agreed that there was no requirement to have two separate funds within the charity. As such the Other reserve and General reserve were amalgamated and the comparative figures have been restated to show this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Filtration Society Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 1983. It is registered as a charity with the Charities Commission. Membership is open to all individuals who in the opinion of the Council are desirable persons to be admitted as members. Each member agrees to contribute £1 in the event of the charity winding up.

Recruitment and appointment of new trustees

As set out in the Articles of Association four Council Members are elected each year and each member so elected serves for two years and can be re-elected for a further two years.

All paid-up members receive invitations to nominate Council Members not less than 60 days prior to each AGM. The Council consists of not less than twelve members, of whom not less than eight are elected by the Members. The Council can co-opt any Member of the society to serve on the Council.

The directors of the company are the Chairman, Honorary Treasurer and Honorary Secretary.

Organisational structure

A Council meeting is held every year within 28 days of the AGM. Further meetings are held at such times as the Council determine.

There is no formal induction programme for new Council Members.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01780838 (England and Wales)

Registered Charity number
0362503

Registered office
Unit 2 Beech Court
Taylor Business Park, Risley
Warrington
WA3 6BL

Trustees

The directors of the charitable company (the charity) are set out below.

Dr E S Tarleton (Secretary) (resigned 6th October 2018)

N Burns (Chairman)

S Jones (Treasurer)

The trustees who make up the Council and who served during the year were:

M Christensen

LA Holliday (resigned 1st August 2018)

RP Lydon

I Marshall

Dr GR Rideal

U Schneider

T Sparks (resigned 1st August 2018)

S Wise (resigned 1st August 2018)

Company Secretary

Independent examiner

Susan Ellison

30 Whitchurch Close

Padgate

Warrington

Cheshire

WA1 4JZ

Approved by order of the board of trustees on 9 November 2018 and signed on its behalf by:

R N Burns - Trustee

Independent Examiner's Report to the Trustees of
Filtration Society(The)

Independent examiner's report to the trustees of Filtration Society(The) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2018.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached

Susan Ellison
ICAEW
Susan Ellison
30 Whitchurch Close
Padgate
Warrington
Cheshire
WA1 4JZ

9 November 2018

Filtration Society(The)
Statement of Financial Activities
for the Year Ended 5 April 2018

		5/4/18 Unrestricted funds £	5/4/17 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Other trading activities	2	21,325	24,377
Investment income	3	18	10
Total		<u>21,343</u>	<u>24,387</u>
EXPENDITURE ON			
Raising funds		8,805	9,982
Other		9,360	9,475
Total		<u>18,165</u>	<u>19,457</u>
NET INCOME		<u>3,178</u>	<u>4,930</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>43,070</u>	<u>38,140</u>
TOTAL FUNDS CARRIED FORWARD		<u>46,248</u>	<u>43,070</u>

Filtration Society(The)
Balance Sheet
At 5 April 2018

		5/4/18 Unrestricted funds £	5/4/17 Total funds £
	Notes		
CURRENT ASSETS			
Cash at bank		48,086	44,870
CREDITORS			
Amounts falling due within one year	7	(1,838)	(1,800)
NET CURRENT ASSETS		<u>46,248</u>	<u>43,070</u>
TOTAL ASSETS LESS CURRENT			
LIABILITIES		<u>46,248</u>	<u>43,070</u>
NET ASSETS		<u>46,248</u>	<u>43,070</u>
FUNDS	8		
Unrestricted funds		<u>46,248</u>	<u>43,070</u>
TOTAL FUNDS		<u>46,248</u>	<u>43,070</u>

Filtration Society(The)
Balance Sheet - continued
At 5 April 2018

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2018 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each
- (b) financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 9 November 2018 and were signed on its behalf by:

R N Burns -Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

It was agreed that there was no requirement to have two separate funds within the charity. As such the Other reserve and General reserve were amalgamated and the comparative figures have been restated to show this.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	5/4/18	5/4/17
	£	£
Subscriptions	15,008	16,759
Conference & Proceedings	6,317	7,618
	<u>21,325</u>	<u>24,377</u>

3. INVESTMENT INCOME

	5/4/18	5/4/17
	£	£
Interest receivable - trading	<u>18</u>	<u>10</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2018 nor for the year ended 5 April 2017.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2018 nor for the year ended 5 April 2017.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Other trading activities	24,377
Investment income	<u>10</u>
Total	<u>24,387</u>
EXPENDITURE ON	
Raising funds	9,982
Other	<u>9,475</u>
Total	<u>19,457</u>
NET INCOME	<u>4,930</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	38,140

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
funds
£
43,070

TOTAL FUNDS CARRIED FORWARD

6. TANGIBLE FIXED ASSETS

Fixtures
and fittings
£

COST

At 6 April 2017 and 5 April 2018

3,471

DEPRECIATION

At 6 April 2017 and 5 April 2018

3,471

NET BOOK VALUE

At 5 April 2018

-

At 5 April 2017

-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

5/4/18

5/4/17

£

£

Accrued expenses

1,838

1,800

8. MOVEMENT IN FUNDS

	At 6.4.17 £	Net movement in funds £	At 5.4.18 £
Unrestricted funds			
General fund	43,070	3,178	46,248
TOTAL FUNDS	<u>43,070</u>	<u>3,178</u>	<u>46,248</u>

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,343	(18,165)	3,178
TOTAL FUNDS	<u>21,343</u>	<u>(18,165)</u>	<u>3,178</u>

Comparatives for movement in funds

	At 6.4.16 £	Net movement in funds £	At 5.4.17 £
Unrestricted Funds			
General fund	38,140	4,930	43,070
TOTAL FUNDS	<u>38,140</u>	<u>4,930</u>	<u>43,070</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,387	(19,457)	4,930
TOTAL FUNDS	<u>24,387</u>	<u>(19,457)</u>	<u>4,930</u>

9. RELATED PARTY DISCLOSURES

Dr ES Tarleton received income from Filtration Society for the production and supply of the Filtration Journal.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.