Charity registration number 1161870

Company registration number 01923559 (England and Wales)

INSTITUTE OF ERGONOMICS & HUMAN FACTORS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

INSTITUTE OF ERGONOMICS & HUMAN FACTORS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms E Ridsdale	
	Mr S Harmer	
	Mr T Lansdown	
	Ms M Sen Gupta	
	Mrs L E Sutton	
	Mr M Thody	
	Mr R Baby	
	Ms S E Broadbent	
	Professor M A Sujan	
	Ms F R Ives	(Appointed 14 April 2025)
	Mr I James	(Appointed 14 April 2025)
	Dr L Kelly	(Appointed 14 April 2025)
	Mr S J Franklin	(Appointed 13 April 2026)
	Ms F C Bird	(Appointed 13 April 2026)
	Mr B P Kirby	(Appointed 13 April 2026)
Senior management	Mr B Peachey (Chief Executive Officer)	
Charity number	1161870	
Company number	01923559	
Registered office	7 The Courtyard Wootton Park, Alcester Road Wootton Wawen Henley-In-Arden Warwickshire B95 6HJ	
Auditor	Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY	

INSTITUTE OF ERGONOMICS & HUMAN FACTORS

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INSTITUTE OF ERGONOMICS & HUMAN FACTORS

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with Institute's Royal Charter, 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)" (effective 1 January 2019).

Objectives and activities
Our objectives are centred around four external-facing pillars (Members, Learning, Engagement and Professional Standards) supported by three internal-facing foundations (Operations, Digital and Data & Insights).

The activity outlined for each of the four pillars is linked by four cross-cutting themes;

Chartership - to enhance the institute's value and support our professional network.
Sectors - to expand the human factors profession in key areas
Topics- to boost member impact in relevant discussions
Career pathways - to open access to the human factor's profession and aid career progression

Our purpose, ambition and values are built on our charitable purposes as stated in the institute's Royal Charter:

- To promote learning and advance the education and knowledge in the subject of, and with regards to, ergonomics
- To promote human wellbeing by increasing the awareness and use of ergonomics knowledge; in the interests of the general public benefit

Public benefit
The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance
Overall, 2025 has been a positive year. This report sets out how we achieved this.

Members

There was a 6% decrease in membership numbers with 2,041 members at year end compared to 2,175 at the start of the year. There were a few contributing factors including the removal of honorary fellows from the numbers (as they do not pay a membership subscription), the removal of lapsed members (previously we had included non-paying members for three months in the numbers) and the ending of a bulk membership with one organisation. However, overall trends in recruitment and retention are healthy with over 350 new members and a retention rate of 74%.

The picture is also positive for professional member applications with 61 applications received in the year with 56 approved, an increase from 48 in 2024. We have also continued to take steps to reduce financial risk associated with membership subscriptions with 37% of members paying by direct debit compared to 30% at the start of the year. Not only has this reduced the administrative burden on the CIEHF team, it has also reduced our finance processing costs.

Our Council of trustees approved some important changes to our membership structure including raising subscription fees for the first time in seven years. The world – and the cost of running a professional institute – has changed significantly since 2018. Inflation has affected everything from technology to staffing and to keep pace, we've made strategic investments to better serve your members. These improvements mean smoother processes, more responsive support and a richer member experience.

As part of a wider effort to simplify and modernise membership, we moved to a clear, three-band structure that's easier to understand and navigate:

- Professional: Assessed membership grades that include the conferring of post-nominals - Technical, Registered and Fellows.
- Affiliate: Join online membership grades requiring no assessment - Graduates and Associates.
- Concessionary: Available to members on reduced incomes: Students and Retired members. This may also be available for members in special circumstances such as a break in income or on parental leave, for example.

This new membership structure alongside the adjusted fees was communicated to members in November; at the same time, we also removed the application fee for professional membership. The new structure aligns with best practice across the membership sector and was benchmarked against similar professional bodies. It's about ensuring that CIEHF continues to grow, evolve and support every member, now and into the future. One example of this was the launch of our new and improved online member forum – we ran a successful pilot with a few hundred members before launching to the whole membership in early 2026.

Our membership benefits include:

- Access to leading journals: members get access to top-tier academic journals, Ergonomics and Applied Ergonomics, resources that would otherwise be behind expensive paywalls.
- eBooks: A curated and growing library, currently worth nearly £4,000, offers practical guidance, case studies and thought leadership.
- The Ergonomist magazine: Published quarterly with insights, interviews and updates from across the profession.
- Friday email briefings: Exclusive weekly updates with news, opportunities and sector developments.
- Online community platform: A vibrant online space for discussion, collaboration and peer support.
- Meet-ups and events: Hosted opportunities to connect with others, share ideas and build your network.
- Discounts: 25% off our annual conference ticket price and CPD training courses. Learning products are constantly under development, leading to more discounted training opportunities.
- Volunteering: Roles on Council, working groups and committees contribute to member CPD and expanding your professional reach. There are opportunities to review conference papers and as a Chartered member, you can volunteer as a mentor or assess applications and other members' CPD.
- Chartership pathway: The new Professional Competency Checklist is now live, offering a clear route to becoming Chartered.

Learning

Our investment in learning has continued in 2025. The Nuclear (supported by the Office for Nuclear Regulation) and Defence (supported by BAE Systems) learning pathways were launched late in the year and our first learners started on both. We also created a tailored version of the Defence Learning Pathway for Armed Forces personnel. It splits the Defence Learning Pathway into four shorter, credit-aligned courses, allowing serving personnel to maximise their use of the MOD's Enhanced Learning Credit (ELC) scheme.

In all, we now have six learning pathway products (the three above plus rail, construction and cross-sector) on our website alongside the managed pathways for healthcare and energy run respectively by our partners Loughborough University and The Energy Institute.

The Learning Pathways are divided into three levels, beginning with foundational concepts to ensure everyone can establish a solid base of understanding. Certificates of completion are issued at each level and on completion, learners receive certification equivalent to an RQF (Regulated Qualifications Framework) Level 5 allowing them to apply for Technical Membership of the CIEHF.
The support and guidance offered to learners (through mentorship, workshops or forums) ensures they can continually evolve in their professional journey.

Microlearning remains popular, with over 580 learners completing the free "Discover" micro-learning course which is a human factors introductory course. We have professional development online courses on topics ranging from workload analysis to fatigue in healthcare and an introduction to bowtie analysis. We had 1,086 learners enrolled across all learning pathways and short courses at the end of the year, with a learner satisfaction score of 91% (the percentage of learners who would recommend the course to a colleague or peer).

Engagement

Our goal for engagement is to demonstrate the value of human factors and ergonomics to business leaders, government and other influencers to drive change. To achieve this goal, we need to work with our members and partners to identify the best opportunities to pursue. It is vital that we prioritise as it will be hard to make progress if we spread our resources too thin.

We have committed to developing theory of change plans to help the profession grow in priority sectors. Theory of change plans are commonly used in the international development world and elsewhere to create detailed pathways providing a comprehensive description and illustration of how and why a desired change is expected to happen. We presented our Healthcare Theory of Change plan to members in November 2025 and received positive feedback. The plan has three long-term outcomes to work towards. The overarching ambition for this initiative is to integrate human factors into healthcare, to improve the safety and performance of the health service, whilst improving patient and professional wellbeing/care. We will look to continue delivering this plan in 2025 and work with members to identify other priority sectors where we can adopt a similar approach.

Social media:
Our social media presence is continuing to improve. For LinkedIn, we have continued to follow the new social media strategy that we developed in late 2023. Engagement analytics have improved during the year, and our number of LinkedIn followers has continued its steady rise, with an increase from 9,782 at the end of 2024 to 12,010 at the end of 2025 – a 23% increase. In all, we published 214 posts with total comments, reposts, likes and impressions improving year-on-year.

Publications and online events:
We co-branded two books published in 2025 authored by CIEHF members. The first was 'Human Factors and Ergonomics in Health and Social Care' (lead author: Mark Sujan); the publishers, Class Publishing, took a stand at EHF2025 to promote it. The second was 'Humans and Cybersecurity: How Organisations Can Enhance Resilience through Human Factors' by Amanda Widdowson, published by Taylor & Francis.

We also published the 600th issue of The Ergonomist in June which included a timeline showing the magazine's development over the years since it was first published in December 1969. In every issue, we continue to have a variety of articles across a number of sectors and topics, with healthcare, fatigue and AI all featuring strongly in 2025.

We hosted four webinars in 2025:

- Using standards to create ergonomic workstations, featured talks by member Eva Giagloglu and BSI Development Manager, Suzie Radcliffe-Hart. It had 148 registrants and the replay had 106 views.
- Chartership webinar with Mark Young and Nicole Hookerwhich was organised to support and coincide with Chartered Week, an initiative to increase national awareness of Chartered professionals. It had 34 registrants and the replay had 32 views.
- Insurance for practitioners presented by Towergate Insurance had a low turnout but participants found it helpful.
- Communicating human factors with CIEHF President Martin Thody and Communications expert had 226 people and the recording had been watched 71 times by year end.

EHF2025:
Our flagship event is our annual conference. EHF 2025 ran successfully on 28-30 April at St George's Park, and we had a record attendance for the third year running with 420 attendees. A new format of including the Masterclasses within the event was well received overall. A new medical device and a new construction track appeared to help boost numbers. The delegate feedback survey showed a star rating of 4.6 for experience of the event and there were many supportive LinkedIn posts from attendees both during and after the event.

IEA:
We began our preparations to host the International Ergonomics Association (IEA) conference in 2027. This event is held every three years and brings the global ergonomics and human factors community together. As the first human factors national body to be founded (there are now over 50 national ergonomics societies), it's both exciting and appropriate that we host the event again. The last time was in Bournemouth in 1985 and before that in Birmingham in 1967.

We are hoping to attract over 1,200 delegates to the event, and we started preparations this year. This included the formation of a community interest company (CIC) called IEA2027 CIC which has been registered at Companies House. The two beneficiaries of the CIC are CIEHF and IEA; creating this company de-risks this important event and protects our members for any losses. However, we are confident that we can make a profit that we can re-invest in the profession. We also signed a contract with London Excel to host the conference in August 2027 – the initial payment for this was covered by a seed money loan from IEA. CIEHF has incurred costs for staff time and related expenses related to IEA2027 in 2025 (see note 22 in the accounts) – we expect to recover these costs from IEA2027 CIC in 2027.

CIEHF treasurer Bob Bridger and Chief Executive Ben Peachey travelled to Beijing in November to participate in the IEA annual Council meeting hosted by the Chinese Ergonomics Society. Sixty delegates from over 37 national and regional ergonomics societies came together to learn, share and focus on the growth of our profession. The top challenges identified by IEA members are recruitment and retention of young members, membership growth and financial stability.

Relationships:
We continued our engagement with other organisations to help grow the profession. Highlights included:

- JESIP: A four-person CIEHF team (Martin Thody, Ben Peachey, Ed Thruston and Paul Davison) led a 90-minute workshop with the JESIP team in Luton in April. JESIP is a Home Office funded team with a mandate to improve joint working between the emergency services. They are facing some challenges with implementing their model and principles across the emergency services. Following the workshop, a JESIP team member joined CIEHF as an associate member and we also discussed some follow-up actions with the new head of JESIP Matthew England to help them embed human factors approaches into their work.
- Royal Aeronautical Society (RAeS): Ben Peachey participated in a human factors panel session at the RAeS President's conference in early October – there was positive engagement in the audience to the session, and we plan to continue engagement with the RAeS HF working groups.
- HEPS: HEPS is an international healthcare conference focused on ergonomics and patient safety held every three years with the 2025 edition taking place in Dublin. Around 60 delegates attended a CIEHF-organised workshop on day 1 of the conference on the challenges and opportunities in enhancing the contribution of human factors to healthcare. The key takeaways from the session were: 1) professionals working in human factors need a slick and compelling elevator pitch to describe what human factors are; 2) everyone working in human factors should have short compelling success stories that they're always ready to share; 3) there needs to be a clear ROI for those success stories. We also held two informal events for the 40 CIEHF members at the event; a networking dinner with 15 attendees and a lunchtime session with c. 30 attendees where we presented the Healthcare Theory of Change plan.

Professional standards

Professional Competency Checklist (PCC) review:
We were delighted to launch the new and improved version of our Professional Competency Checklist in September. This has been a major piece of work over the last few years, a significant achievement. Our Professional Affairs Board has overseen the review of the PCC and the development of a new format that should improve the user experience for chartership and technical member applicants. The new PCC has five core competencies and comprehensive work has been done to create a list of knowledge requirements for each core competence. We have also developed a rubric to help standardise the assessment of professional membership applications. The new PCC had been downloaded more than 1200 times by year end which is very encouraging for the future. In 2026, we plan to develop an improved online application process to make it even easier for applicants.

Registered consultancies and accredited courses:
At the end of 2025, we had 49 accredited registered consultancies, 38 accredited courses (up from 30 in 2024) and accredited postgraduate courses for Loughborough, Nottingham, Derby, Cranfield, Staffordshire and a collaborative of five New Zealand universities. Following the release of the new PCC, we started work to update the course accreditation process and associated guidance. This will be completed in 2026.

Financial review
Our total revenue for 2025 was £988,855 income plus £10,360 investment income compared to our 2024 revenue of £825,273 and £11,134. Revenue growth was largely driven by learning pathway content development income supported by an increase in member subscription revenue with the increase in the number of professional members.

The 2025 accounts are our third set of accounts to be subject to an external audit.

Over the last 2.5 years, we've undertaken a major change programme to improve organisational and team resilience. It has included development of a new strategic plan, obtaining ISO 9001 certification, redesigning our financial management system, initiating annual external financial audits, improving HR management, upgrading policies and enhancing our risk register and trustee oversight process.

In 2025, we completed our role and responsibilities review which include some job title changes and improvements to role descriptions. We also benchmarked salaries and benefits against similar organisations in the sector and found that (with some minor adjustments) we were competitive and therefore an attractive proposition for prospective employees. We added one new employee in January 2025 in the new role of Learning Services Manager. appointed in December 2024 to help support expansion of our learning programme and administer professional member applications and course accreditation applications.

We retained our ISO 9001 certification in June 2025 and have continued our programme of operational improvements including the development of a delegation of authority matrix to help guide trustee and operational decision-making. We also started the process to make changes to our Royal Charter and General regulations including enhancements to our Member Code of Professional Conduct. The proposed changes were approved by our Council of Trustees and will be presented to members for approval at our AGM in April 2026. As part of this process, the proposed changes to the Royal Charter have been previewed by the Privy Council in an informal process which confirmed that the changes are acceptable subject to member ratification. For 2026, we have identified board performance improvement as a priority.

The royalty income from our two a associated journals, Ergonomics' and 'Applied Ergonomics' remained healthy in 2025 and is expected to continue into 2026.

Reserves policy:
The reserves policy ensures that the Institute can continue to deliver on its charitable purpose and strategic plan in the event of significant disruption to its funding sources. The policy is designed to enable the Institute to function for a six month period to enable the trustees to reflect on the future viability of the Institute whilst meeting its short-term commitments.

Plans for future periods

The trustees are planning to review progress against the strategic plan (approved in 2024) following completion of IEA2027 – the expectation is that the seven strategy areas will remain the same but the goals and objectives for each strategy area may evolve. Our current future priorities for each strategy area include:

1. Members – We will develop a more structured approach to supporting members throughout their professional journey. By aligning events, development opportunities, and engagement activities with the membership pathway, we can encourage progression towards Professional Membership. We know that members who achieve professional status are more likely to renew, so supporting this journey is key.
2. Learning – our focus will be on increasing learner numbers for the learning pathways we have developed with priority sectors being nuclear and defence.
3. Engagement – we will develop a more structured approach to stakeholder engagement, identifying priority stakeholders in key sectors and disciplines to build relationships with clear outcomes identified.
4. Professional standards – our focus is on promoting the new version of the Professional Competency Checklist and supporting members on their professional development journey with the design of a career pathway framework.
5. Operations – we will continue our programme of operational and governance improvements aligned with recommendations for our annual financial and ISO 9001 audits.
6. Digital – we will continue to evolve our suite of digital tools; priorities include making improvements to our CRM to enable better tracking of external stakeholder engagement, and continuing to explore how artificial intelligence can be used safely and effectively to streamline processes, improve productivity, and enhance the value we deliver to members.
7. Data & Insights – our priority is enhancing our understanding of member and learner engagement to help us identify trends to improve the overall member and learner experience

Structure, governance and management

The Chartered Institute of Ergonomics and Human Factors was established in 1949. It was incorporated on 18 June 1985 as a company limited by guarantee, not having share capital: the company is registered as a charity, number 1161870. It is governed by its Royal Charter.

Our governance and management structure:

The Charity is governed by the Board of Trustees. The trustees delegate running of the charity to the CEO - Benjamin Peachey.

Further responsibilities are as follows:

- Council is responsible for ensuring CIEHF manages financial resources responsibly and that activities are in line with our charitable purposes and strategic plan.

- The Treasurer is responsible for monitoring the current and future financial position of the Institute and raising any concerns to the Executive Committee.

- The Executive Committee is responsible for assessing the current and future financial position of the Institute's risk register.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms A J Widdowson	(Resigned 14 April 2025)
Mr B Edwards	(Resigned 13 April 2026)
Mr I Ba	(Resigned 13 April 2026)
Mr B Kirby	(Resigned 14 April 2025)
Ms E Ridsdale	
Mrs J A Avery	(Resigned 14 April 2025)
Dr R Bridger	(Resigned 13 April 2026)
Dr W Gibson	(Resigned 13 April 2026)
Mr S Harmer	
Mr T Lansdown	
Ms M Sen Gupta	
Mrs L E Sutton	
Dr M Young	(Resigned 13 April 2026)
Mr M Carey	(Resigned 13 April 2026)
Mr M Thody	
Mr R Baby	
Ms S E Broadbent	
Professor M A Sujan	
Ms F R Ives	(Appointed 14 April 2025)
Mr I James	(Appointed 14 April 2025)
Dr L Kelly	(Appointed 14 April 2025)
Mr S J Franklin	(Appointed 13 April 2026)
Ms F C Bird	(Appointed 13 April 2026)
Mr B P Kirby	(Appointed 13 April 2026)

Induction and training of trustees

Trustees are elected by the membership in accordance with the governing documents of the Institute. The election process is managed by CIEHF team members and using an independent third party for voting (Civica Election Services). Eligible members are invited to stand for election, candidate profiles are shared with voting members along with the voting deadline.

Successful candidates for officer, trustee and Professional Affairs Board positions are ratified at the AGM usually held in April each year. All newly appointed trustees receive a structured induction programme designed to support them in their new governance role. This includes:

- An induction pack containing the Institute's governing documents, strategy plan, most recent quarterly report (including financial reports and updates on current projects) and key policy documents.
- An online training module that covers trustee roles, responsibilities and legal obligations.
- An on-boarding session at their first in-person trustee meeting with the CEO and incumbent trustees.

Continuing development of trustees is supported through access to external governance training (including charity law, finance, and risk management).

Trustee training needs are reviewed annually by the Institute's Governance Manager. The Board remains committed to ensuring all trustees are equipped to fulfil their responsibilities effectively and contribute to the advancement of the Institute's objectives.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of trustees' responsibilities
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The 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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Conclusion
Overall, we have had a very successful year supporting members, organisations and allied professionals. We would like to thank the CIEHF team who work tirelessly to ensure we achieve what we set out to do. We also thank those members who volunteered their time and effort in many roles – we could not fulfil our aims without their dedication and commitment.

The trustees' report was approved by the Board of Trustees.

B. Kirby

Mr B Kirby
Trustee

10 September 2026

INSTITUTE OF ERGONOMICS & HUMAN FACTORS

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF INSTITUTE OF ERGONOMICS & HUMAN FACTORS

Opinion

We have audited the financial statements of Institute of Ergonomics & Human Factors (the 'charity') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INSTITUTE OF ERGONOMICS & HUMAN FACTORS

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Based on our understanding of the charitable company, we identified the principal risks of non-compliance with laws and regulations including those that have a direct impact on the preparation of the financial statements and the extent to which non-compliance might have a material effect on the financial statements. Audit procedures performed included discussions with management, review of board meeting minutes, testing of journals, designing and performing audit procedures and challenging assumptions and judgements made by management in relation to accounting estimates.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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 applicable in the UK and Republic of Ireland (FRS 102)" (as amended) 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.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INSTITUTE OF ERGONOMICS & HUMAN FACTORS

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Colm McGrory FCA (Senior Statutory Auditor)
for and on behalf of Ormerod Rutter Limited

24/9/2026

Chartered Accountants
Statutory Auditor

The Oakley
Kidderminster Road
Droitwich
Worcestershire
WR9 9AY

INSTITUTE OF ERGONOMICS & HUMAN FACTORS

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Charitable activities	**3**	988,855	-	988,855	825,273	-	825,273
Investments	**4**	10,360	-	10,360	11,134	-	11,134
Total income		999,215	-	999,215	836,407	-	836,407
Expenditure on:							
Charitable activities	**5**	1,014,207	2,114	1,016,321	1,002,387	550	1,002,937
Total expenditure		1,014,207	2,114	1,016,321	1,002,387	550	1,002,937
Net gains on investments	**10**	651	-	651	6,245	-	6,245
Net expenditure and movement in funds		(14,341)	(2,114)	(16,455)	(159,735)	(550)	(160,285)
Reconciliation of funds:							
Fund balances at 1 January 2025		336,837	22,876	359,713	496,572	23,426	519,998
Fund balances at 31 December 2025		322,496	20,762	343,258	336,837	22,876	359,713

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

INSTITUTE OF ERGONOMICS & HUMAN FACTORS

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**12**		1,053		1,695
Investments	**13**		13,252		12,601
			14,305		14,296
Current assets					
Debtors	**14**	309,634		192,440	
Cash at bank and in hand		217,419		366,828	
		527,053		559,268	
Creditors: amounts falling due within one year	**15**	(198,100)		(213,851)	
Net current assets			328,953		345,417
Total assets less current liabilities			343,258		359,713
The funds of the charity					
Restricted income funds	**18**		20,762		22,876
Unrestricted funds	**19**		322,496		336,837
			343,258		359,713

The financial statements were approved by the trustees on 10 September 2026

B. Kirby

Mr B Kirby
Trustee

INSTITUTE OF ERGONOMICS & HUMAN FACTORS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash absorbed by operations	**23**		(159,768)		(103,884)
Investing activities					
Purchase of tangible fixed assets		-		(1,639)	
Proceeds from disposal of investments		-		120,493	
Investment income received		10,360		11,134	
Net cash generated from investing activities			10,360		129,988
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(149,408)		26,104
Cash and cash equivalents at beginning of year			366,828		340,724
Cash and cash equivalents at end of year			217,419		366,828

1 Accounting policies

Charity information

Institute of Ergonomics & Human Factors is a charity limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The principle place of business is:
7 The Courtyard
Wootton Park
Wootton Wawen
Warwickshire
B95 6HJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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.

Restricted funds are subject to specific conditions by donors or grantors 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 Income

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.

1 Accounting policies **(Continued)**

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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 Equipment	25% straight line

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 the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 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).

1.9 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 Accounting policies **(Continued)**

1.10 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.

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.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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 Income from charitable activities

	Total 2025 £	Total 2024 £
Membership Products	264,362	239,561
Accreditation Services	30,202	23,542
Learning Products	251,808	129,111
Events Sponsorship and Royalties	442,483	433,059
	988,855	825,273

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable / dividend income	10,360	11,134

5 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Direct travel and subsistence	9,004	19,341
Direct equipment	38,781	32,673
Direct external services	304,539	259,379
Other direct costs	173,085	156,358
	525,409	467,751
Share of support and governance costs (see note 6)		
Support	431,182	480,682
Governance	59,730	54,504
	1,016,321	1,002,937
Analysis by fund		
Unrestricted funds	1,014,207	1,002,387
Restricted funds	2,114	550
	1,016,321	1,002,937

6 Support costs allocated to activities

	2025 £	2024 £
Staff costs	304,487	316,195
Depreciation	643	643
Overhead staff costs	2,657	6,289
Overhead travel and subsistence	2,923	7,030
Overhead equipment	33,583	22,260
Overhead external services	39,242	82,293
Overhead office running costs	18,092	16,294
Overhead other	29,555	29,678
Governance costs	59,730	54,504
	490,912	535,186

6 Support costs allocated to activities (Continued)

Governance costs comprise:	2025 £	2024 £
Auditors' remuneration	8,815	8,475
Venue hire	7,498	1,152
Travel costs and subsistence	2,448	5,471
Other	40,969	39,406
	59,730	54,504

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,815	8,475
Depreciation of owned tangible fixed assets	643	643

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year ended 31 December 2025 a total of £2,376 in expenses was reimbursed to 5 trustees for travel expenses (£1,563 in 2024).

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	7	6

Employment costs	2025 £	2024 £
Wages and salaries	304,579	295,809
Social security costs	28,418	28,025
Employers pension costs	15,828	15,819
Other staff costs (non payroll)	2,013	6,289
	350,838	345,942

7 (2024 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £15,828 (2024 - £15,819)

9 Employees (Continued)

The number of employees whose annual remuneration (excluding pension) was £60,000 or more were:

	2025 Number	2024 Number
£60,001 to £70,000	-	1
£70,001 to £80,000	1	-
£80,001 to £90,000	1	1

The key management personnel are represented by 2 employees. The total employee benefits of the key management personnel is £187,317 (2024: £179,673).

10 Gains and losses on investments

	Unrestricted funds 2025	Unrestricted funds 2024
Gains/(losses) arising on:	£	£
Revaluation of investments	651	6,245

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Computer Equipment £
Cost	
At 1 January 2025	4,488
At 31 December 2025	4,488
Depreciation and impairment	
At 1 January 2025	2,792
Depreciation charged in the year	643
At 31 December 2025	3,435
Carrying amount	
At 31 December 2025	1,053
At 31 December 2024	1,695

13 Fixed asset investments

	Total £
Cost or valuation	
At 1 January 2025	12,601
Valuation changes	651
At 31 December 2025	13,252
Carrying amount	
At 31 December 2025	13,252
At 31 December 2024	12,601

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	45,557	6,240
Prepayments and accrued income	264,077	186,200
	309,634	192,440

15 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		32,829	24,060
Deferred income	16	91,063	96,723
Trade creditors		58,456	58,710
Accruals		15,752	34,358
		198,100	213,851

16 Deferred income

	2025 £	2024 £
Other deferred income	91,063	96,723

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	91,063	96,723

17 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	15,828	17,133

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Resources expended	At 31 December 2025
	£	£	£
John Wilson Memorial Fund	10,379	(1,239)	9,140
Liberty Mutual Award	11,622	-	11,622
Op Ex IEHF Archive	875	(875)	-
	22,876	(2,114)	20,762

Previous year:	At 1 January 2024	Resources expended	At 31 December 2024
	£	£	£
John Wilson Memorial Fund	10,736	(357)	10,379
Members Liberty Award	11,622	-	11,622
Op Ex IEHF Archive	1,068	(193)	875
	23,426	(550)	22,876

John Wilson Memorial Fund – A donation given to establish a fund in memory of former Institute President, Professor John Wilson, to provide student travel bursaries.

Liberty Mutual Award – Established to finance an annual award to the author of the best article published in 'Ergonomics'.

Op Ex IEHF Archive – A fund to support the establishment, preservation and presentation of publications, artefacts and images pertaining to the history of IEHF, its antecedents and of Ergonomics/Human Factors generally.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	Gains and losses	At 31 December 2025
	£	£	£	£	£
General funds	336,837	999,215	(1,014,207)	651	322,496

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Gains and losses	At 31 December 2024
	£	£	£	£	£
General funds	496,572	836,407	(1,002,387)	6,245	336,837

20 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 December 2025:			
Tangible assets	1,053	-	1,053
Investments	13,252	-	13,252
Current assets/(liabilities)	308,191	20,762	328,953
	322,496	20,762	343,258

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	1,695	-	1,695
Investments	12,601	-	12,601
Current assets/(liabilities)	322,541	22,876	345,417
	336,837	22,876	359,713

21 Operating lease commitments

	2025	2024
	£	£
Within one year	3,900	3,900
Between two and five years	1,625	7,800
	5,525	11,700

22 Related party transactions

During the year, the charity incurred conference costs of £22,621 on behalf of IEA2027 CIC (company number 16471178). Mr M Thody and Dr R Bridger, who were trustees of the charity during the year, are also directors of IEA2027 CIC.

23 Cash absorbed by operations

	2025	2024
	£	£
Deficit for the year	(16,455)	(160,285)
Adjustments for:		
Investment income recognised in statement of financial activities	(10,360)	(11,134)
Fair value gains and losses on investments	(651)	(6,245)
Depreciation and impairment of tangible fixed assets	643	643
Movements in working capital:		
(Increase)/decrease in debtors	(117,194)	98,105
(Decrease)/increase in creditors	(10,091)	9,742
(Decrease) in deferred income	(5,660)	(34,710)
Cash absorbed by operations	(159,768)	(103,884)

24 Analysis of changes in net funds

The charity had no material debt during the year.