



### ABOUT THE COMPANY

The European Respiratory Society (ERS) seeks to alleviate suffering from respiratory disease and promote lung health through research, sharing of knowledge and medical and public education.

The society holds a congress for its members in a different major European city each year. Its membership is made up of individuals working in the field of respiratory health: respiratory specialists, medical practitioners, scientists and researchers and allied health professionals, such as nurses, physiotherapists and technologists.

In Lausanne, Switzerland, ERS is a not-for-profit organisation known as a Swiss Verein. A branch of the organisation produces scientific learned journals, publishing research and state-of-the-art knowledge, studies and reviews targeting policy makers and health authorities, as well as handbooks and guidelines for respiratory health professionals.

ERS also has two charitable companies in Sheffield, UK, both limited by guarantee: the European Respiratory Society (UK) Limited (ERS) and the European Lung Foundation (ELF).

The ERS is the charitable arm of the ERS UK branch in Sheffield that has specific responsibilities for distributing the profits of the ERS publications to respiratory fellowship research projects. Funding of such projects ensures cutting-edge information and developments in the respiratory field are a continuous process.

The ELF is the patient arm of the ERS, which has a specific role in disseminating the most up-to-date respiratory research information from the ERS and presenting this data into usable information, direct to the patient.

### ABOUT THE SECTOR

ERS is the leading professional organisation in its field in Europe. It is broad-based across multiple specialist professions, with some 11,000 members in more than 100 countries. Its scope covers both basic science and clinical medicine.

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### UHY SERVICES

ERS has been a client of UHY's member firm in the UK, UHY Wingfield Slater, for over 12 years. The UK firm provides accounting and tax services to the UK operation of ERS. In 2002, the client also engaged the UHY member firm to provide audit services.

Three years ago UHY Wingfield Slater further supported ERS in the UK by setting up the European Lung Foundation and obtaining charitable status.

When ERS undertook an international strategic review during 2009/10, the UK firm acted as consultants on the transfer of ERS Journals Limited from Sheffield to the Lausanne operation. UHY Wingfield Slater has also provided VAT and corporate tax advice and introduced commercial solicitors to the client.

In addition, UHY Wingfield Slater has advised on tax treatment for a project whereby ERS in Sheffield bought a building and converted it to office accommodation funded by the Lausanne operation. UHY Wingfield Slater claimed capital allowances on refurbishments and worked with the contractors to maximise tax reliefs.

In 2010, UHY's firm in Switzerland, Balmer-Etienne AG, was engaged as auditors for ERS' Lausanne operations.

### WHY UHY?

UHY's firm in the UK was originally engaged through personal contact with the current ERS chief executive, Archie Turnbull.

UHY's firm in Switzerland was engaged when ERS indicated it was looking to change auditors. At the time, ERS was being audited by one of the Big Four, but the then incumbent service provider also audited clients in the tobacco industry. As tobacco is a major cause of lung disease ERS will not transact major business with any company or service provider that is also involved with the tobacco industry.

ERS invited two other Big Four firms to tender alongside UHY's firm in Switzerland, which won the business. ERS in particular required French-speaking, rather than German-speaking, audit managers and Balmer-Etienne AG was able to oblige.

### WORKING WITH UHY

ERS Chief Executive in Lausanne, Archie Turnbull, who engaged UHY Wingfield Slater originally, says: "Over the 12 years that ERS has been working with UHY Wingfield Slater we have been very pleased with the high standards of the audit and financial advice and services we have received. It is ERS practice to put all contracts out to tender every three years but to continue with existing partners where they clearly provide the highest standards of service, as we have done with UHY Wingfield Slater."