



Annual Report and Accounts

2018-2019

*BAMA – working together for a **sustainable** aerosol industry*

Position as of 1 September 2019

BAMA STAFF

Mr Patrick Heskins, Chief Executive & Company Secretary
Dr Paul Jackson, Technical Director
Mrs Sally Tilbury, Office & Events Manager
Ms Tiziana Dorigo, Membership & Communications Manager

OFFICERS & DIRECTORS OF THE COMPANY

Mr Tony Brealey, Reabrook Ltd (Chair)
Mr James Smith, Summit Europe cv (Vice Chair)
Mr Ian Davies, Provensis (Honorary Treasurer)

DIRECTORS

Mr Murdoch Crawford, Plastipak Packaging
Dr Alina Darragh, WD40 Company
Mr Alastair Dyson, Reckitt Benckiser Group Plc
Mr Jason Galley, Ball Aerocan
Mr Andy Gibbs, Church & Dwight UK Ltd
Mr Nigel Jackson, SprayAid
Dr Gillian Marsh, Procter & Gamble UK
Mr Adrian McCretton, Swallowfield Plc
Mr Peter Watmough, Cascade Technologies Ltd
Mr David Tropa, Unilever UK Ltd

CO-OPTED MEMBERS

Mr Grant Coupland, Colep UK Ltd
Mr John Gordon, Reabrook Ltd
Mr Dennis Jones, BOC Speciality Gases

EX-OFFICIO MEMBERS

Mr Sebastian Alvarez, Unilever UK Ltd

SECRETARY

Mr Patrick Heskins

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Annual Report 2018-2019 and Accounts 2018

**For the year ended 31 December 2018 presented at the
Annual General Meeting**

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Chair's Report

Tony Brealey
Chair of BAMA

“Brexit dominated a lot of the discussion this year with lots of dates fixed then replaced by a new deadline. Hopefully, in my second year we will get some clarity so that BAMA can support members through the changes Brexit will bring.”

My first year as Chair has flown by and I would like to thank Sebastian Alvarez for doing a good strong job as my predecessor and supporting me in my first year.

Brexit dominated a lot of the discussion this year with lots of dates fixed then replaced by a new deadline. Hopefully, in my second year we will get some clarity so that BAMA can support members through the changes Brexit will bring.

I am pleased to report that BAMA had another great year, with filling figures going up to a record level yet again.

We continue to be guided by the BAMA 2020 strategy but with 2020 fast approaching we are now formulating the plan for the next five years and we need clarity over what exiting the EU will mean to BAMA members to make sure the UK remains one of the leaders in the world of aerosols.

The Board of Directors met four times over the last year. I want to take the opportunity to welcome Alastair Dyson, Jason Galley, David Tropia, Peter Watmough and Ian Davies as new members of the Board of Directors. My personal thanks go to Sebastian Alvarez, Leigh Jones, Norman Clark, Tim Conybeare, Paul Anderson and Rick Hewitt who stood down from the board during the year.

The Association continues to have a strong membership base. Over the last 12 months we have seen some members leave and new ones arrive.

I would like to extend a warm welcome to the Association's new members and look forward to having them all as members for a long time into the future and welcome their involvement at all levels in the Association.

BAMA remains financially strong with a healthy income stream and adequate reserves and I would like to thank Andy Gibbs for being Honorary Treasurer and

“I am looking forward to my final year as Chairman and hope that we can move forward with clarity around as to what leaving the EU means to the UK industry.”

doing a good job challenging us all on how we spend the association’s funds; I welcome Ian Davies who replaces him in that role.

One of the highlights for me was presenting Ardagh Group with the certificate for accreditation to the BAMA Standard. I believe we should be promoting the BAMA Standard more and encouraging companies to gain accreditation.

I would like to welcome Tiziana Dorigo, who joined BAMA as the Membership & Communications Manager. During the year she has brought a lot of experience to us and I am sure she will be a great asset to the team.

I have enjoyed working with the Board over the last 12 months who have such a wide knowledge of the industry. I want to thank the Vice Chairman James Smith, who I have worked very closely with, for his personal support and look forward to him succeeding me in the role of Chairman. I am looking forward to my final year as Chairman and hope that we can move forward with clarity around what leaving the EU means to the UK industry.

On behalf of the Board of Directors, I want to thank Patrick, Paul, Sally and Tiziana for all their hard work and dedication during the last 12 months.



Chief Executive Report

Patrick Heskins
Chief Executive of BAMA

2018 proved to be another record year for aerosol production in the UK. Although the figures BAMA collected showed only a small overall increase it does show the resilience of our industry in continuously turbulent political times. My congratulations to everyone across the industry. I sincerely hope that whatever settlement the UK Government and the EU come to on Brexit it will allow the aerosol industry to continue to thrive.

The situation on leaving the EU continues to dominate the headlines and the minds of those in business. The only thing which can be planned for is a hard Brexit and at BAMA we have tried to keep abreast of the latest advice from UK Government and to pass this on to our members when we believe it will be of use. However, we have to hope that some sort of deal can be agreed and by the time this report is published we should be closer to knowing the direction of travel of the negotiations.

We do know the shape of aerosol regulation as the Statutory Instrument (SI) to replace the Aerosol Dispensers Directive (ADD) has been passed by Parliament. It is a simple cut and paste of the ADD so puts the same requirements on UK manufacturers and importers of aerosols as the ADD does. Those exporting to the EU should note that there may be a requirement to label the country of origin when supplying to the EU. The UK regulation won't become law until we actually leave the EU as it makes up part of the Great Repeal Bill.

The UK Government has published details of what they intend to implement on chemical regulations after leaving. UK REACH, as it is known, has received significant push back from industry as it, effectively, replicates EU REACH and requires those using chemicals to provide HSE with the same data provided to ECHA. Given that many chemicals were registered with ECHA via a consortium, full access to the data set is not a given so providing this to the HSE for UK REACH could be very costly to UK manufacturers and chemical users. We are

“2018 proved to be another record year for aerosol production in the UK.”



“BAMA will keep you updated... and will keep representing industry’s opinion to those in government.”

working together with a number of sister associations to try and make any changes in these regulations as painless as possible.

As yet we haven’t seen what might replace CLP in the UK, but we are assured that it will follow GHS very closely, as EU CLP does.

The coming year doesn’t look as if it will relent in terms of the challenges facing the UK aerosol industry. Even without Brexit, there is much to discuss with the Clean Air Strategy, changes in waste management and deposit return schemes through the devolved assemblies, and significant revision to the Extended Producer Responsibilities system. BAMA will keep you updated on all of these and will keep representing industry’s opinion to those in government.

2018/19 saw the arrival of some new members to the BAMA family and the departure of one company in particular, which has been a stalwart of our industry for many years. A very warm welcome to Spilsbury Consulting, Aztec Aerosol, GAC UK, Graham Packaging Europe and Triple Line Technology Ltd. We at BAMA look forward to working closely with them all in the coming years.

Less positive was the announcement in 2018 from Robert McBride that they were planning to close their aerosol factory in Hull. This happened in the spring of 2019. From the days of Newman and Pugh Aerosols, through Aerosol Products Limited and as McBride’s, this site has been producing aerosols in all the years that I have been involved in the industry. It is sad to see it close; it is even sadder for all those that worked there. I sincerely hope that all those involved found new jobs very quickly.

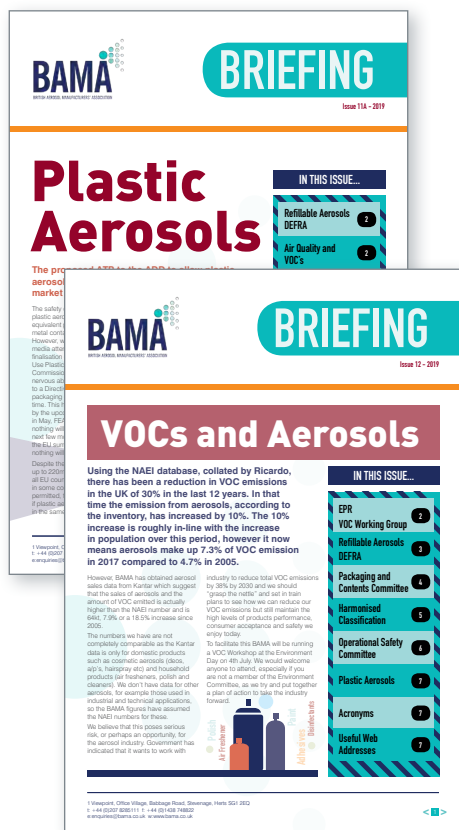
Last year I mentioned in my report that we had reinvigorated *Aerosol Focus*. As part of our on-going efforts to improve communication with members we now produce this as both an electronic and printed version. If you would like to receive additional copies of the print version, please let us know and we can ensure these are sent to you. And, of course, if you have anything you would like to feature in the newsletter contact us through the usual routes.

“Feedback on the webcast and written document is always welcomed.”

Not long after I started, we began a new technical newsletter, the *BAMA Briefing*. To take this one stage further we are now producing a webcast, in between our committee meetings, to update those unable to attend on the main subjects being discussed. The webcast is also uploaded to the Community Area after broadcast and the written *BAMA Briefing* is still produced and shared electronically. Feedback on the webcast and written document is always welcomed.

I am, as always, indebted to all those that are involved with BAMA as members. Thank you to everyone who came to our many events throughout the year and a special thank you to our Board members, particularly our Chair, Tony Brealey, Vice-Chair, James Smith, and Honorary Treasurer, Ian Davies. A special thank you to Andy Gibbs, who stood down as Treasurer in 2018 and to Sebastian Alvarez, who has now completed his time as an ex-officio member of the Board and moved on to new things within Unilever. The help and guidance he provided was invaluable.

Last, but certainly not least, thank you to Paul, Sally and BAMA's newest member of staff Tiziana. Tiziana joined BAMA in October 2018 as our Membership and Communications Manager. Without their help and support BAMA would not meet the high standards expected by our membership.





FEA Report

Alain D'haese

Secretary General of the European Aerosol Federation (FEA)

Let me present you some key topics in which FEA and its network were deeply involved throughout 2018/19.

In October 2017, the EC ADD Working Group supported the legislative process for an adaptation to technical progress of the Aerosol Dispensers Directive (ADD) 75/324/EEC, with the aim to increase the maximum total capacity of plastic aerosol dispensers with appropriate testing requirements. However, a few months later the European Commission released its *European Strategy for Plastics in a Circular Economy*. As the European Commission aims for consistency in its policies, this opened a new discussion about the potential impact of the recycling of plastic aerosols, even if this is not in the scope of the ADD.

Moving towards a circular approach can only be achieved through joint action by all stakeholders from the value chain. That is why FEA is currently working with Petcore Europe to involve all relevant parties. A Plastic Aerosol Recycling Special Industry Group was created in early 2018.

Even though FEA's vision for plastic aerosols fits into this strategy, Commissioners, at the end of their mandate, were not ready to propose a new legislative proposal related to plastic aerosols.

In June 2018, the Packaging & Packaging Waste Directive (PPWD) 94/62/EC was amended and now includes higher recycling targets.

The European Commission will review the essential requirements for packaging to bring these in line with circular economy criteria and improve their effectiveness. In parallel, the European Commission will develop EU guidelines for an eco-modulation of EPR fees. Two one-year external consultant studies are on-going. Inevitably the new recycling targets for packaging will trigger discussions at national, regional and local levels about what could and should be recycled, including aerosol dispensers. To monitor the different issues and support its members, FEA has re-established a Recycling Task

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“In September 2020, the next FEA Global Aerosol Events will be held in Lisbon at the FIL in the rejuvenated district Parque das Nações (Park of Nations).”



Force. Across Europe, there are different ways to collect, sort and recycle aerosol dispensers. There are also different baling processes. These make the situation in Europe quite complex. The Task Force started a map of existing systems to be in a position to list concerns and solutions.

The increase of the allowed maximum internal pressure at 50°C to 15 bar for aerosols using compressed gas propellants has been implemented into the ADR. FEA made a first proposal to adapt the UN Model Regulations, with the global support of its sister aerosol associations worldwide.

FEA took a position against Q&A 1456 on the health classification of aerosol dispensers under the CLP Regulation, adopted by ECHA. This recommends excluding the propellant when using the conventional calculation method for the identification of health and environmental hazards. The issue has been discussed several times in Competent Authorities for REACH and CLP (CARACAL) meetings. The European Commission will seek to reach a conclusion by the end of 2019.

A totally revised Chapter 2.3, including both Aerosols and Chemicals Under Pressure hazard classes, has been included in the eighth edition (2019) of the UN *Globally Harmonized System of Classification and Labelling of Chemicals (GHS)*, aka the Purple Book. However, there is no change in practice for the aerosols.

In September 2020, the next FEA Global Aerosol Events will be held in Lisbon at the FIL in the rejuvenated district Parque das Nações (Park of Nations), which is the strikingly modern side to the historic and traditional Lisbon. We surveyed participants at FEAerosol2018 in Düsseldorf to find out what they wanted and expected from the Global Aerosol Events. Thanks to their valuable suggestions, we have made some changes to enhance attractiveness, maximise attendance and deliver more value for both exhibitors and visitors. There are several new initiatives, the main one being that, to align on prevailing practice, we have decided to open the conference to all participants at no charge. In June 2019, 40% of the exhibition space was already sold. More information can be found at: www.feaglobalevents.org.

I would like to thank all BAMA delegates involved in FEA groups for their expertise and commitment, the BAMA Secretariat for their collaboration and friendship, and finally the company members for their continuing support to BAMA and FEA.

1.566 billion cans were filled in 2018, an increase of 4.5million units filled compared to the previous year.

Aerosol industry reveals new record filling figures

Statistics announced by the British Aerosol Manufacturers' Association (BAMA) reveal 1.566 billion cans were filled in 2018, an increase of 4.5million units filled compared to the previous year.

It is another exceptional year for the industry, which has reported record high performance in three of the last four years.

The personal care sector continues to account for the largest volume of products, with anti-perspirants still the biggest seller in this sector and across the industry overall. BAMA data shows that 478m anti-perspirants were manufactured in 2018, increasing the 2017 production by 8million units.



“It is another exceptional year for the industry, which has reported record high performance in three of the last four years.”

Patrick Heskins, BAMA chief executive, said: “The industry has exceeded the previous year’s record-high production. This is an outstanding result, especially when placed in the context of challenging market conditions and one of the most difficult festive trading periods in the last decade.

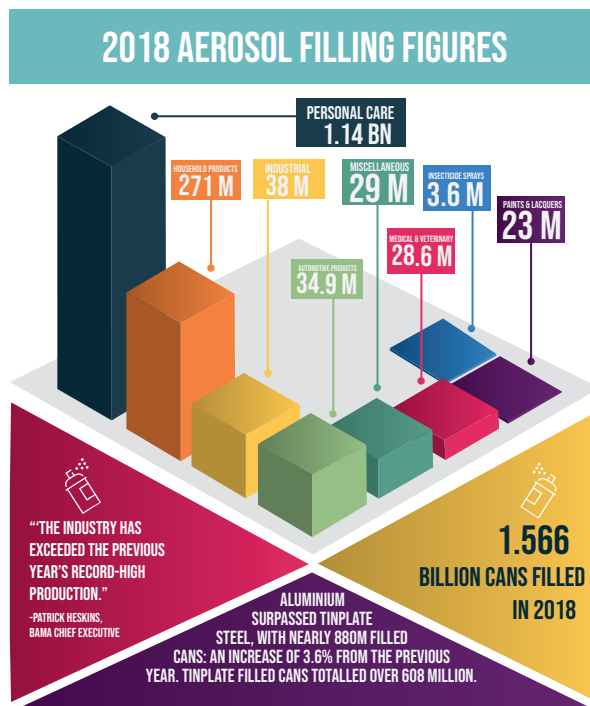
“Aerosols continue to provide a convenient solution for billions of consumers’ daily routines, and while personal care items dominate the filling figures, we have seen impressive growth in a number of sectors, including medical and pharmaceuticals.”

Industrial, technical and veterinary products saw a significant growth, together with other niche household products, such as shoe care products and oven cleaners.

Made primarily with high grade metal and recognised as widely recyclable, aerosols help to avoid product damage and degradation as well as waste, dispensing the right quantities in the right place, accurately with no mess.

Aluminium continued to be the packaging material of choice for most products, with 879.7m products filled. This was a 3.6% increase on the previous year. As such, tinplate filling decreased by 2.58%, to a 608.1m total.

Patrick added: “UK Aerosol filling saw a very small dip in 2016 after record levels were reported in 2015, and since then, the industry has continued to return strong figures. Despite market challenges and an uncertain political landscape, the aerosol industry continues to demonstrate its significance in UK manufacturing and to the wider economy.”



“AEROSOLS CONTINUE TO PROVIDE A CONVENIENT SOLUTION FOR BILLIONS OF CONSUMERS’ DAILY ROUTINES, AND WHILE PERSONAL CARE ITEMS DOMINATE THE FILLING FIGURES, WE HAVE SEEN IMPRESSIVE GROWTH IN A NUMBER OF SECTORS, INCLUDING MEDICAL AND VETERINARY.”
-PATRICK HESKINS, BAMA CHIEF EXECUTIVE

2018 BAMA FILLING FIGURES

Product category		Total 2018	Total 2017	% change 2017 to 2018
Insecticide sprays	1 Not including insect repellents or pet flea sprays (see Sections 15 and 19)	3,662	6,581	-44.35%
Paints and lacquers	2 All types include automotive, household, clear varnish and decorative	23,080	29,183	-20.91%
Household products	3 Air Fresheners – dry and wet, including room and fabric fresheners	193,483	198,166	-2.36%
	4 Polish – include all furniture polishes, dusting aids etc. Not including polishes designed for the automotive industry (see Section 20)	17,210	20,783	-17.19%
	5 Shoe and leather treatment sprays and mousses	2,708	1,143	136.85%
	6 Starches, fabric finish sprays – include iron aid sprays	3,888	2,521	54.24%
	7 Oven cleaners	1,578	289	445.68%
	8 Hard surface cleaners – include bathroom and kitchen mousses	11,561	12,085	-4.34%
	9 Other household products – include rug and upholstery cleaners, water repellents, DIY, lubricants, window glass cleaners, etc.	41,632	39,551	5.26%
Personal care products (toiletries)	10 Shaving soaps, creams, lathers and gels	164,995	171,728	-3.92%
	11 All types of haircare products – include mousse products, sprays, lacquers, glitter sprays, etc.	138,173	150,558	-8.23%
	12 Perfumes and colognes	10,100	8,323	21.35%
	13 Deodorants/body sprays liquid based products, not containing powder actives	322,677	318,934	1.17%
	14 Antiperspirants	478,582	470,816	1.65%
	15 Other personal care products – including insect repellents, shower gels, hand lotions, talcs, depilatories and feminine products etc.	17,299	15,460	11.90%
	16 Suntan and artificial bronzing products	5,026	2,815	78.51%
Medical and pharmaceutical products	18 All other medical and pharmaceutical products – include over the counter (OTC) and prescription products	23,105	20,698	11.63%
Veterinary and pet care products	19 Include flea sprays and all veterinary over the counter (OTC) and prescription products	5,615	1,806	210.90%
Automotive products	20 All products designed for the car or cycle, with the exception of paints and lacquers (see section 2)	34,996	30,724	13.90%
Industrial aerosols	21 Include all products designed for industrial use	38,156	33,623	13.48%
Food products	22 Not including pet products or medicines (see sections 17, 18 and 19)	0	208	-100.00%
Miscellaneous	24 Products not recorded elsewhere – including novelty products such as artificial snow, silly string, custard pie sprays, glitter etc.	29,370	26,605	10.39%
TOTAL		1,566,896	1,562,601	0.27%
LPG (Liquefied Petroleum Gas)	23 Including all finished products sold in aerosol type containers and fitted with a valve, e.g. gas lighter refills	15,000	17,874	-16.08%
Proportion of fillings				
Total tinplate cans		687,113	705,332	-2.58%
Total aluminium cans		879,783	848,946	3.63%

BAMA Award Winners 2018

Aerosol of the Year

Winner: James Briggs for RENU Action Paint

A new aerosol paint product, supplied with a non-solvent remover gel that allows the paint to be easily removed, and will not damage or leach onto recommended surfaces. Perfect for customising vehicles, decorating shop windows, and many other creative possibilities. 100% removable, errors can easily be corrected, and the paint easily removed or replaced when required.



Runner up: Church & Dwight UK for Batiste Hair Benefits

A new dry shampoo range comprising four new products: Batiste Instant Refresh De-Frizz; Batiste Instant Refresh Hydrate; Batiste Instant Refresh Damage Control and Batiste Instant Refresh Volume. With new formulations developed from scratch, the product also features an improved actuator within a new packaging format.



Aerosol Packaging Award

Winner: Lindal Valve Company Ltd for The Enhanced Mist Technology

A two-part nozzle solution for low viscous water-based products, such as water and skin care fluids. Designed to produce a soft, quiet and gentle mist, whilst also incorporating a streamlined assembly process for fillers.



Runner up: Ball Corporation for Eyeris

A printing technique which enables brands to print photorealistic details and textures like fur, human skin, fruit, vegetables and more on aerosol cans in the round (offset printing).



Sustainability Award

Winner: Grundon Waste Management for the AeroPak Aerosol Recycling Facility

A newly-developed aerosol recycling plant at Grundon's Hazardous Waste Transfer station in Oxfordshire. Built at a cost of £3 million, it offers the world's most advanced closed loop aerosol recycling system.



Runner up: Unilever UK Ltd for their Revolutionary Hairspray

The product uses 50% less propellant per consumer use. The can is consequently smaller and lighter but lasts as long as a hairspray can double its size, the spray is more efficient and targeted with superior spray.



Highly Commended: Plastipak for their Clean Tech Recycling Plant

After acquiring a PET recycling plant, which was in administration, Plastipak has invested over £10 million to improve product quality and increase capacity. Its bottle-to-bottle process recycles post-consumer PET bottles to a high enough standard that the recycled PET (rPET) can be used directly in new products manufactured by Plastipak.



Process Safety and Training Award

Winner: Alloway UK for their Filled aerosol cap and spray off verification system

A self-financed vision system that looks for leaking spray once the aerosol cap has been placed and checks to see if the cap is fitted correctly. Faulty containers are rejected from the production line with data logs available as an additional quality tool.



Highly Commended: Cascade Technologies Ltd, for their CT4214/CT4404 All in one leak detection and analysis system

An alternative to the water bath, this new leak detection system is based on multiple concurrently running Quantum Cascade Lasers which measure multiple propellants at the same time to identify leaks. The analyser can also measure the leak rate of aerosol cans via a quick, clean, and non-destructive method with information fed back to the production process/suppliers with no ambiguity.



Special Recognition – The BAMA Standard

The BAMA Standard has been in our industry for nearly 20 years and is used by many to inform their quality and safety systems. It has also had the option for members to be audited and accredited to its requirements. A special award goes to The Ardagh Group factory in Sutton in Ashfield; Ardagh has been externally audited and verified as complying with the BAMA standard.





BAMA Issues Management: Committee Reports

Commercial and Planning

Environment and Sustainability

Operational Safety

Packaging and Contents

Volatile Substance Abuse

Committee Members



Commercial and Planning Committee

James Smith of Summit Europe cv

Chair of the Commercial and Planning Committee

“All committees have benefited from the investment in the high-quality video conferencing system which has allowed better collaboration and a greater level of participation when connecting remotely.”

As part of the Board of Directors and Chair of this committee, it has been rewarding and interesting being more involved with BAMA, learning more about how it supports our industry and members. Thank you to the other Board members for their support and input.

The committee held three meetings during the year. We continue to use the 2020 Strategy to guide us and ensure a sustainable aerosol industry in the UK. This year’s annual Board of Directors Strategy Meeting was used to develop the key ideas which will define our strategy going forward to 2025. These ideas will be combined with the results of our next member survey to ensure that BAMA provides the correct range of services and level of engagement.

Brexit and its implications to our industry continue to remain unclear. Our strategy will include scope for additional work and support to our members after our departure from the EU.

All committees have benefited from the investment in the high-quality video conferencing system which has allowed better collaboration and a greater level of participation when connecting remotely. All the C&P meetings are held using this equipment. BAMA has also invested in wider internet bandwidth to ensure a consistently high-quality connection. An air conditioning system was also added to include the downstairs offices of the secretariat.

We have benefited from the EEF/Make UK membership, who have kept us informed on Brexit and government insight. They also provide HR support services to the association as part of their membership services.

Marketing and communications

Tiziana Dorigo joined the secretariat as Membership & Communications Manager. We have four new members; Spilsbury Consulting, Aztec Aerosols, GAC UK and Graham Packaging. Tiziana has secured sponsorship for the Autumn Forum Awards and Innovation Day to expand these events and allow for more engagement from member companies.

Social media continues to be a key communication channel to engage with members via LinkedIn and Twitter, focusing on B2B communication rather than promoting aerosols to the public. BAMA continues to work closely with Pelican who provide PR to promote the aerosol as a safe and sustainable packaging format. They also act as a sounding board for the PR programme and crisis management advice in case of a serious incident.

Aerosol Focus continues to develop as a hard copy sent out to all members and other interested parties. BAMA delivered two BAMA Briefing webinars, which provided a brief update on key topics covered by the committees.

The Aerosol discussion group evenings have been extended to three per year and will take place regionally across the UK. They continue to be well attended and BAMA always welcomes new speakers at these events.

Industry training

The BAMA secretariat ran five in-house courses. They are popular with members and allow a wider range of staff to attend than an off-site event. The Aerosol Technology Course continues to run twice a year and is well attended, and this is now run in conjunction with a Practical Day.

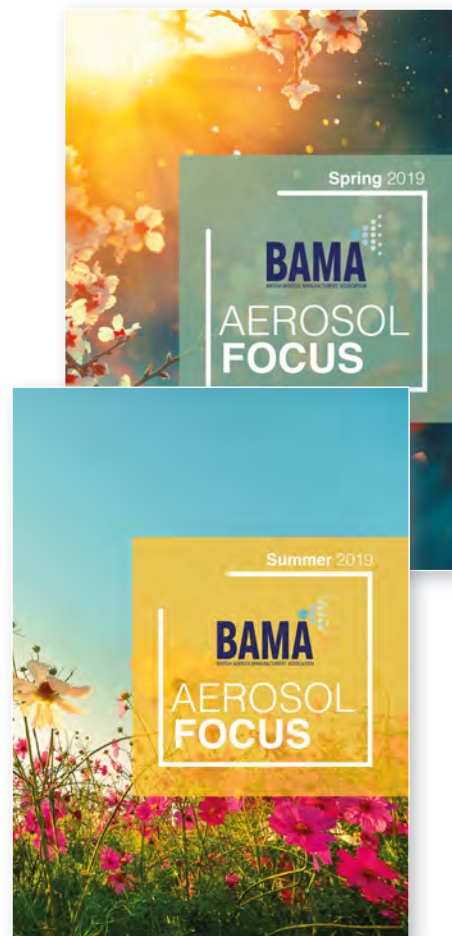
BAMA is developing new content for online training modules with our web design company which should be available next year.

Association costs

Subscription fees have remained unchanged. The accounts showed a sizeable surplus due to reduced staffing costs, which allowed the reserve fund to be increased after losses made in 2017-18 due to the office refurbishment. Cash reserves now remain in line with our target of one year's expenses. We continue to look to achieve the best return on investment from the membership fees.

Thank you to the Secretariat – Patrick, Paul, Sally and Tiziana.

“BAMA is developing new content for online training modules.”





Environment and Sustainability Committee

Ian Davies of Provensis Ltd

Chair of the Environment and Sustainability Committee

The environment legislative pressure on the industry has continued to ramp up this year. A number of recurring issues have resurfaced:

- Reduction of Volatile Organic Carbons (VOCs): BAMA and members of the E&SC are considering how best to actively engage with authorities to work out how the industry can contribute to VOCs reduction. Several events are being planned where members can contribute to this important topic.
- Refillable Aerosols: BAMA has led the European discussion on this topic, holding two workshops. Given the pressure from the circular economy, refillable aerosols must be a focus for the industry. However, there are a number of regulatory and safety challenges to overcome.
- Recycling: BAMA continues to support Metal Matters, which aims to increase metal recycling rates in the UK and has committed money to the PetCore project which defines safe recycling of plastic aerosols.

“Initiatives to make industry greener have increased across Europe and in the UK.”

Initiatives to make industry greener have increased across Europe and in the UK. The 'Blue Planet effect' which catalysed action on plastic waste, the Extinction Rebellion, Greta Thunberg and the school strikes against climate change inaction, have all pushed environmental issues up the political agenda. There have been a number of white papers and consultation documents that



“Work with Government to effectively channel research funding to deliver improvements that can deliver change, effectively, efficiently and quickly.”

BAMA have commented on during the year on behalf of the industry. Some of those we have responded to are:

- The circular economy.
- Improving recycling rates.
- Overhaul of the packaging recovery note system.

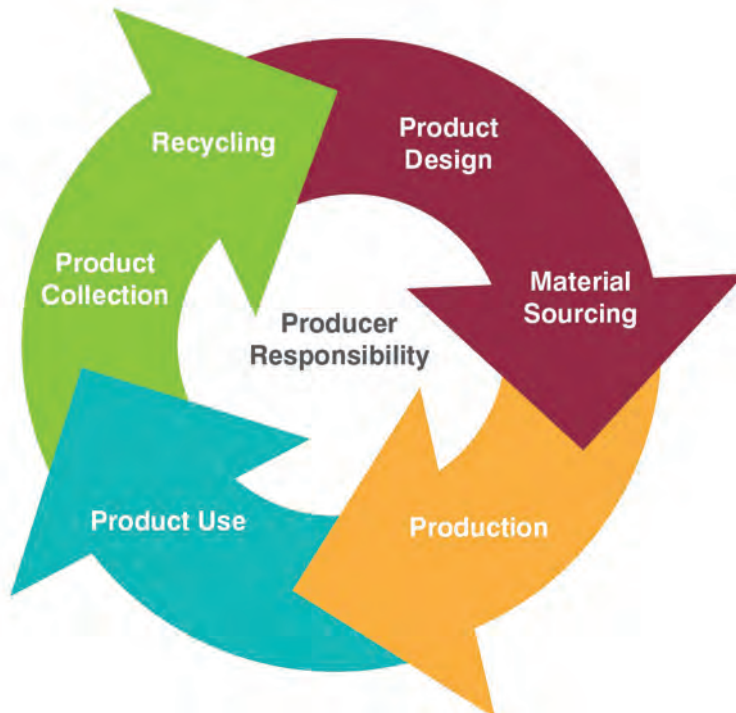
Should Brexit happen, the UK Government could implement more stringent environmental improvements more quickly than those planned in the EU. Therefore, it is vital that we engage with Government to optimise how changes can be managed to maximise their impact whilst improving economic opportunities. To do this we need all in the industry to pull together to respond to these challenges successfully. The industry will need to:

- be prepared to innovate along the same lines as when we responded to the CFC crisis in the 70s
- learn and share best practice, both within the industry and with other industries. Especially through the supply chain
- commission, monitor and be prepared to embrace original research that gives opportunities for environmental opportunities
- work with the Government to remove legislative obstacles to environmental innovation
- work with the Government to effectively channel research funding to deliver improvements that can deliver change, effectively, efficiently and quickly.

“Learn and share best practice, both within the industry and with other industries.”

The Committee has continued to meet via video conference every quarter with an annual face to face workshop focusing on a specific topic, that topic this year was reduction of VOCs. I would like to thank members of the Committee for all their hard work and contributions throughout the year. I would also like to thank the BAMA employees; without their diligence and commitment the Committee would not be as effective.

Finally, I would be grateful if you would share these thoughts with any of your colleagues who you think can contribute to the work of the Committee. We welcome all contributions and if you would like to keep close to the work of the committee please take advantage of the quarterly webinar and the *BAMA Briefing*.





Operational Safety Committee

John Gordon of Reabrook Ltd

Chair of the Operational Safety Committee

Another 12 months as Chair has flown by, with this Committee meeting four times since the last BAMA Annual Report. My involvement in the newly introduced BAMA Briefing webcasts, has given me the opportunity to present an overview of what has been happening in and around the Committee meetings. This appears to have been well received and gives us another avenue with which to communicate what has been happening with regards to operational safety within the aerosol industry.

I would like to thank members for their continued support at Committee meetings.

The BAMA Standard

During the year, the Committee has continued to review and update the BAMA Standard. Significant time has been devoted at meetings reviewing, in detail, Raw Material Bulk Storage within Module 3: Manufacturing. Areas covered include electrical safety, bunding, bulk vessel and tank farm design, tanker off-loading systems and procedures and propellant stored in cylinders. The key changes reflected current and updated practices. For example, the next Issue will contain more coverage of flammable liquids and compressed gases in addition to liquified gases.

Waste management

Following a few incidents with metal bailers at Material Recycling Facilities (MRFs), which have been attributed to aerosol cans, waste management companies have established the Waste Industry Safety and Health Forum (WISH). BAMA produces guidance on the safe handling of aerosols at MRFs and because of this has been invited to join this group.

The PETcore Special Interest Group met to discuss recycling of plastic aerosols. Trials conducted in France looked at how plastic aerosols with metal mounting cups could be separated, and controlling the risks posed by LPG propellant residue.



“BAMA has been invited to join the Waste Industry Safety and Health Forum because there is already BAMA guidance on the safe handling of aerosols at MRF.”

“The revised 13th edition of the BAMA Transport Guide is available to be downloaded on the BAMA website.”



The European Aerosol Federation (FEA) has responded to a request from some national associations to look at the aerosol recycling landscape across Europe, specifically for metal containers. The FEA Recycling Task Force is establishing the recycling regime and best practices in each Member State to feedback to the National Associations.

BAMA guides

During the year, the *BAMA Guide on Retail Storage and Display* was reviewed by the Committee and found to be still fit for its purpose. This will shortly be made available on the BAMA website. The revised 13th edition of the *BAMA Transport Guide* is available to be downloaded on the BAMA website.

Transport

Leak detector validation

Over recent years, more companies have put automatic leak detectors on the production lines after the water bath. The Committee has been working with suppliers of leak detectors to develop a simple challenge test to check that these machines reject cans at the leakage levels expected. Although there have been initial obstacles to overcome in validating the challenge test, progress has been made and work is still ongoing.

FEA Water Bath Task Force

The FEA reconvened its Task Force to consider if aerosols containing non-flammable propellants and solvents could get additional exemptions beyond the existing water bath alternative. Some of the National Associations within FEA were pushing to change the enforcement regime around the Alternative to the Water Bath. At the present time, the alternative must be approved and certified by the competent authority in their country. For the UK this is the Vehicle Certification Agency (VCA) – part of the Department for Transport.

The Task Force will investigate if it is possible to persuade the authorities to allow fillers to self-certify their alternative system, particularly in the case of cans filled with the non-flammable products and/or inert propellants.

Safety

Committee members shared their experiences on audits undertaken by HSE and EA. This had covered areas such as human factors, change control and flood planning – some of it under COMAH. Key benefits for members included knowing current audit topics and possible outcomes. The Committee also continued to monitor industry accidents, both those in the press and those shared by members of the committee. It was noted that quite a few of the accidents which took place at MRFs were potentially due to aerosols being handled incorrectly or occurred during transport.

The Safety Knowledge Database is a series of one-page documents that summarise key safety learning from important industry accidents, near misses or research conducted by BAMA. It is a section of the BAMA website only accessible to members and currently contains 20 learning briefs so that BAMA members can learn how to improve their own standards of safety. However, it is also meant to be a 'living' database and has a tool which enables you to share the learning from your own accidents and near misses anonymously with other BAMA members. The Committee is looking for ways to encourage BAMA members to use it.

Finally, the Committee is a platform for the sharing of good and best practice for safety in the aerosol industry. We are happy to welcome new members – if you are interested in joining, or would like to know more, please contact me or the Secretariat.

“The Committee is a platform for the sharing of good and best practice for safety in the aerosol industry.”





Packaging and Contents Committee

Adrian McCretton of Swallowfield plc

Chair of the Packaging and Contents Committee

A wide variety of regulatory topics continue to challenge the industry and I would like to thank the Committee members for their excellent level of attendance at meetings, their contributions to the progress we have made and the plans we have formed for the year ahead.

Aerosol Dispenser Directive

After the European Commission completed its ADD evaluation exercise last year, the main focus for activities became finalising the work on amendments to allow larger plastic aerosols. Whilst the FEA working group made excellent progress on the safety case and developed a testing programme which was acknowledged by the Commission as appropriate, we now have the challenge of providing additional environmental data to support the changes. The FEA working group is now engaging with polymer recycling organisations to ensure that, as with metal aerosols, empty post-consumer plastics aerosols are accepted into the waste stream for recovery and recycling. This should be the final hurdle for the changes but may take some time. The FEA plastic aerosols WG is now focussed on the recycling topic.

Plastics were the theme of many consultations during the year, whilst the UK consultations were dealt with elsewhere, the Packaging and Contents Committee focussed on the proposals for an EU Directive on Single Use Plastics. Like many of the other initiatives, the proposed EU Directive is not directly aimed at aerosol products but the accessories (caps and actuators) may be impacted in the future. As with the other consultations, BAMA responses were appropriate to ensure our concerns have been highlighted.

“BAMA responses were appropriate to ensure our concerns have been highlighted.”



The only other change to core aerosol legislation was the amendment to the transport regulations to allow 15bar non-flammable compressed gas aerosols to be transported.

Classification and labelling

The ongoing work to defend the inclusion of propellant when using the CLP calculation method to classify aerosols for health and environment effects continued, with BAMA and FEA working with HSE and the CARACAL (EU Competent Authorities on Reach and Classification and Labelling). Whilst progress has been made persuading some of the competent authorities, like HSE, of the validity of the industry case, we were less successful with the European Chemicals Agency (ECHA) who continue to maintain FAQ1456, despite it having no legal underpinning.

The discussions have now got so complex that, at the time of writing, it is likely that the matter will be referred to the UN Committee on the GHS for a decision. In the meantime, if any members receive queries from regulators regarding propellant inclusion in the classification calculation, they should contact BAMA for help. The HSE had promised to take action to suspend the FAQ if there is any evidence that it is being used inappropriately by enforcement authorities.

Chemicals

Whilst many chemicals continue to be reviewed under the ongoing programme, key to the industry has been the classification in CLP of Titanium Dioxide (TiO₂) as a CMR Category 2. This classification is based on the inhalation exposure to dusts of the material and thus has implications for spray products. As a result, there are now restrictions on use, increased work to demonstrate particle size and possible new labelling phrases on products containing TiO₂. This may impact spray products, especially cosmetics and paints, and it is recommended that BAMA members seek specialised advice from their sector on any limits/requirements.



“If any members receive queries from regulators regarding propellant inclusion in the classification calculation, they should contact BAMA for help.”

“A draft guide on sealing aerosols (clinching/crimping) is nearing final review stages and should be available for BAMA members shortly.”



Standards

The BAMA Standardisation Working Group continues to meet and discuss areas where the industry could benefit from improved standards, understanding of standards or guidance on best practice for key activities. A draft guide on sealing aerosols (clinching/crimping) is nearing final review stages and should be available for BAMA members shortly. Work to understand overlap or clash of tolerances for various components is highlighting some interesting areas for future activity. The work is contributing to the BAMA input into the FEA Standardisation Working Group, which is about to review a large group of FEA and EN standards in the next year.

Future of aerosols

With increased focus on The EU circular economy, the Committee continues to study possible risks and opportunities for the industry with our current offering and regulatory restrictions. Alongside the Environment and Sustainability Committee, there has been input from the PCC into the two industry workshops considering the possibilities of future regulation and structures that may lead to refillable products. In fact, the regulatory framework is already in place for transport and the new GHS category of Chemicals under Pressure will soon cover the classification and labelling of products.

Many sustainability challenges lie ahead and the response from the team members attending the workshops has been excellent, with attendees from across Europe and the USA, illustrating the level of interest within the aerosol industry to understand the future challenges and possible responses.

“Indoor air quality at home is likely to be a big topic through 2019/20 and we will be actively engaging... to provide comment and suitable support to members in this area.”

Other activities

The Committee monitored many other areas of legislation throughout the year – weights and measures, general product safety, biocides, cosmetics and other transport issues. None had major developments, but we will continue to monitor. With the launch by the National Institute for Health and Care Excellence (NICE) of their consultation on their draft guidelines, indoor air quality at home is likely to be a big topic through 2019/20 and we will be actively engaging, again alongside other relevant BAMA committees, to provide comment and suitable support to members in this area.

No report at this time can ignore Brexit, the Committee spent a significant proportion of its time evaluating and communicating the latest updates from both the UK Government and the EU. Whilst the proposal for regulating aerosols after Brexit is to align closely with the ADD, resulting in minimal changes, this is not necessarily the case for regulations in many of the sectors in which BAMA members operate. The Committee has worked on advice from labelling through to export considerations, and we will continue to monitor and update throughout the Autumn and advise members of any key issues.



Volatile Substance Abuse Committee

Dennis Jones of BOC Speciality Gases

Chair of the Volatile Substance Abuse (VSA) Committee

The Volatile Substance Abuse (VSA) Committee met three times during the last year, primarily via video conferencing.

Re-Solv



Solve It

The two charities involved in helping those involved in solvent abuse, Re-Solv and Solve It, have had a busy year. Solve It has extended its reach into Lincolnshire and Leicestershire, working with students as part of their National Citizenship studies. Re-Solv continues to work both nationally and locally, engaging with the UK Government, whenever possible, to help law makers understand the issue around VSA.

Both charities are reviewing their funding models due to changes in the way Lottery funding is awarded. To help with the work both charities carry out, the BAMA Board has committed £10,000 a year for three years split between the two. The three-year commitment will help both charities plan their work.



The All-Party Parliamentary Group on substance abuse has published a report on the impact of the Psychoactive Substance Act. This focuses more on legal highs but does carry some information on solvent abuse. The report states that The Psychoactive Substance Act appears to have been successful in reducing the sale of legal high in high street stores. However, problems with the abuse of nitrous oxide are growing, particularly amongst the young.

**SOLVENT
ABUSE
CAN KILL
INSTANTLY**

Of more concern for us in the aerosol industry, the number of children between 11-15 admitting to VSA has risen from 2.9% in 2014 to 4.4% in 2016. BAMA will continue to work with both charities to help identify the root causes of why young people abuse solvents and to help them resolve these issues.

This will be my last year as Chair of the VSA Committee as I work towards my retirement. I would like to thank all those involved on the Committee and wish it every success in the future in trying to tackle this on-going problem for our industry.

“BAMA will continue to work with both charities to help identify the root causes of why young people abuse solvents and to help them resolve these issues.”



Committee Members

Executive Committee

Chair

Mr Tony Brealey, Reabrook Ltd

Vice Chair

Mr James Smith, Summit Europe cv

Honorary Treasurer

Mr Ian Davies, Provensis Ltd

Committee members

Mr Adrian McCretton, Swallowfield plc

Mr Alastair Dyson, Reckitt Benckiser Group Plc

Miss Alina Darragh, WD40 Company

Mr Andy Gibbs, Church & Dwight UK Ltd

Mr David Tropia, Unilever UK Ltd

Mr Dennis Jones, BOC Speciality Gases

Dr Gillian Marsh, Procter & Gamble UK

Mr Grant Coupland, Colep UK Ltd

Mr Jason Galley, Ball Corporation

Mr John Gordon, Reabrook Ltd

Mr Murdoch Crawford, Plastipak

Mr Nigel Jackson, SprayAid

Mr Peter Watmough, Cascade Technologies Ltd

BAMA staff

Mr Patrick Heskins, BAMA

Dr Paul Jackson, BAMA

Ms Tiziana Dorigo, BAMA

Commercial and Planning Committee

Chair

Mr James Smith, Summit Europe cv

Committee members

Dr Gillian Marsh, Procter & Gamble UK

Mr Ian Davies, Provensis Ltd

Mr Tony Brealey, Reabrook Ltd

BAMA staff

Mr Patrick Heskins, BAMA

Dr Paul Jackson, BAMA

Ms Tiziana Dorigo, BAMA

Environment and Sustainability Committee

Chair

Mr Ian Davies, Provensis Ltd

Committee members

Mr Adrian McCretton, Swallowfield plc
Mr Allan Grossart, Honeywell Belgium N.V.

Mr Amit Arora, Unilever UK Ltd

Mr Bjoern Kulmann, Ball Aerocan UK Ltd

Mr Chesta Tiwari, Crown Aerosols

Mr Doug Raymond, Raymond Regulatory Resources

Mr Farid Moussouni, Reckitt Benckiser Group Plc

Mr Graham Lawrence, AkzoNobel

Decorative Paints UK Ltd

Ms Jane Wilson, Nouryon

Mr Jason Galley, Ball Aerocan UK Ltd

Ms Kinza Sutton, Plastipak Packaging

Ms Laura Grant, Colep UK

Mr Marcel Arsand, Ball Aerocan UK Ltd

Mr Mark Nicmanis, Triple Line Technology Ltd

Mr Mark Waters, SALVALCO

Mr Michael Pleus, Reckitt Benckiser Group Plc

Mr Michael Pritchard, Anyway Spray Technology

Ms Merion Evans, Unilever UK Ltd

Mr Paul McConaghy, Grundon Waste Management

Mr Predrag Ozmo, Ball Aerocan UK Ltd

Mr Peter Watmough, Cascade Technologies Ltd

Mr Richard Butterworth, James Briggs Ltd

Mr Rob Parkes, Aptar Beauty & Home

Mr Scott Rudkin, Reckitt Benckiser Group Plc

Mr Sergio Pereira, Colep UK

Dr Tony Taylor, Unilever UK Ltd

BAMA staff

Mr Patrick Heskins, BAMA

Dr Paul Jackson, BAMA

Ms Tiziana Dorigo, BAMA

VSA Committee

Chair

Mr Dennis Jones, BOC Speciality Gases

Committee members

Ms Amy Barker, SC Johnson Ltd

Dr Gillian Marsh, Procter & Gamble UK

Ms Lynn Chapman, Reabrook Ltd

Mr Mike Genner, Falcon Safety Products Ltd

Ms Natalie Cox, Ball Aerocan UK Ltd

Ms Pamela Runnacles, Unilever UK Ltd

Ms Timea Szuhanszki, SC Johnson Ltd

External members

Mr Attila Gaal, Henkel

Mr Jon Mellor, Waitrose

Ms Joy Smith, Solve It

Ms Nicola Masling, Wilko Retail Ltd

Mr Stephen Ream, Re-Solv

BAMA staff

Mr Patrick Heskins, BAMA

Ms Tiziana Dorigo, BAMA

Packaging and Contents Committee

Chair

Mr Adrian McCretton, Swallowfield plc

Committee members

Mr Andrew Davies, Ardagh Group

Mr Andrew Dawson, Hydrokem Aerosols Ltd

Mr Andrew Taylor, James Briggs Ltd

Mr Cedric Fanton, Ball Aerocan UK Ltd

Ms Christina Jenkyns, Reabrook Ltd

Mr Farid Moussouni, Reckitt Benckiser Group Plc

Dr Gillian Marsh, Procter & Gamble UK

Mr Graham Lawrence, AkzoNobel Decorative Paints UK Ltd

Mr John Ferguson, Summit Europe cv

Ms Joy Wood, Woodhurst Innovations Ltd

Ms Magdalena Starzyk, Reckitt Benckiser Group Plc

Mr Malcolm Large, Lindal Valve Company UK

Ms Marina Pereira, SC Johnson Ltd

Mr Matthew Whitlock, No Climb Products Ltd

Mr Michael Pleus, Reckitt Benckiser Group Plc

Mr Mike Moran, Sanglier Ltd

Ms Monica Lundervold, Procter & Gamble UK

Mr Murdoch Crawford, Plastipak Packaging UK Ltd

Mr Nicolas Tissie, Crown Aerosols

Mr Peter Tune, Unilever UK Ltd

Mr Peter Watmough, Cascade Technologies Ltd

Mr Philip Clarkson, ROCOL

Mr Scott Rudkin, Reckitt Benckiser Group Plc

Mr Shirish Desale, Church & Dwight UK Ltd

Mr Timea Szuhanszki, Reckitt Benckiser Group Plc

Ms Tine Dewaele, Unilever UK Ltd

Ms Yasmine El Mourabit, Barony Universal Products Plc

BAMA staff

Mr Patrick Heskins, BAMA

Dr Paul Jackson, BAMA

Ms Tiziana Dorigo, BAMA

Operational Safety Committee

Chair

Mr John Gordon, Reabrook Ltd

Committee members

Mr Andrew Dodsworth, Unilever UK Ltd

Mr Craig Walker, Beiersdorf UK Ltd

Mr Darren Moppett, Procter & Gamble UK

Mr Gary Matley, James Briggs

Mr Gavin Smart, Reckitt Benckiser Group Plc

Mr Ian Davies, Provensis Ltd

Ms Jo Fuller, Church & Dwight UK

Mr John Anderson, Barony Universal Products Plc

Mr John Ferguson, Summit Europe cv

Mr John Grumley, Leo Pharma

Mr John McGhee, Barony Universal Products Plc

Mr John Portt, Swallowfield plc

Mr Jon Clark, Procter & Gamble UK

Mr Karl Owen, Reabrook Ltd

Mr Leon Finn, RA Jones

Mr Michael McCulloch, Alloway UK

Ms Michelle Huggon, ROCOL

Mr Paul Sullivan, DH Industries Ltd

Mr Peter Jewitt, Hydrokem Aerosols Ltd

Mr Peter Watmough, Cascade Technologies Ltd

Mr Russell Butler, Autosmart International

Mr Stuart Marsh, R&R Midlands

Mr Tony Price, RA Jones

BAMA staff

Mr Patrick Heskins, BAMA

Dr Paul Jackson, BAMA

Ms Tiziana Dorigo, BAMA



Financial Report and Statement

Directors' Report

Profit and Loss Account

Balance Sheet

Notes to the Financial Statements

Financial Report and Statement

Directors' Report

For the year ended 31 December 2018

The directors present their annual report and financial statements for the year ended 31 December 2018.

Principal activities

The principal activity of the Association in the year under review was that of a trade association for the British aerosol industry.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mr S Alvarez	(Resigned 8 August 2018)	Dr A Darragh	
Dr G R Marsh		Mr J Smith	
Mr R J Hewitt	(Resigned 3 May 2019)	Mr D Jones	(Resigned 15 February 2018)
Mr A W Brealey		Mr J Galley	(Appointed 1 November 2018)
Mr N Clark	(Resigned 19 March 2019)	Mr P Watmough	(Appointed 1 November 2018)
Mr N L Jackson		Mr P Anderson	(Appointed 1 November 2018 and resigned 19 March 2019)
Mr A M McCretton		Mr A Dyson	(Appointed 19 March 2019)
Mr A R Gibbs		Mr D Tropia	(Appointed 19 March 2019)
Mr M A Crawford		Mr I Davies	(Appointed 3 May 2019)
Mr T Conybeare	(Resigned 25 October 2018)		

Limited by guarantee

British Aerosol Manufacturers' Association is a company limited by guarantee and not having a share capital. Each member guarantees to contribute a maximum of £500 in the event of the Association being wound up.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

By order of the Board

Mr P R Heskins

Secretary
9 July 2019

Profit and Loss Account

For the year ended 31 December 2018

	Notes	2018 £	2017 £
Income		716,043	689,591
Cost of sales		(170,441)	(194,906)
Gross surplus		545,602	494,685
Administrative expenses		(466,097)	(529,217)
Operating surplus/(deficit)		79,505	(34,532)
Interest receivable and similar income		1,400	707
Interest payable and similar expenses		(671)	(593)
Deficit before taxation		80,234	(34,418)
Taxation		(8,392)	–
Surplus/(deficit) for the financial year		71,842	(34,418)

Balance Sheet

For the year ended 31 December 2018

	Notes	2018 £	£	2017 £	£
Fixed assets					
Tangible assets	3		221,810		225,932
Current assets					
Debtors	4	35,181		25,919	
Cash at bank and in hand		681,946		644,343	
			717,127		670,262
Creditors: amounts falling due within one year	5	(166,948)		(200,050)	
Net current assets			550,179		470,212
Total assets less current liabilities			771,989		696,144
Creditors: amounts falling due after more than one year	6		(2,888)		(3,812)
Provisions for liabilities			(4,927)		–
Net assets			764,174		692,332
Reserves					
Profit and loss account			764,174		692,332

For the financial year ended 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the

preparation of financial statements. The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476. These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 9 July 2019 and are signed on its behalf by:

Mr I Davies
Director
Company Registration No. 01763228

Notes to the Financial Statements

For the year ended 31 December 2018

1 Accounting policies

Company information

British Aerosol Manufacturers' Association is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 Viewpoint, Office Village, Babbage Road, Stevenage, Herts, SG1 2EQ.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover represents amounts receivable for subscriptions net of VAT. Subscriptions are invoiced in advance and recognised as the company fulfils its obligations under the agreements.

1.3 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:

Land and buildings Freehold 2% on cost

Fixtures, fittings and equipment 33 1/3% and 20% on cost

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 credited or charged to surplus or deficit.

1.4 Impairment of fixed assets

At each reporting period end date, the company 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). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.5 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and 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.

1.6 Financial instruments

The company 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 company's balance sheet when the company 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.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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 business 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.

1.7 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax

rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.8 Provisions

Provisions are recognised when the company has a legal or constructive present obligation as a result of a past event, it is probable that the company will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in surplus or deficit in the period in which it arises.

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

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

1.11 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to profit or loss so as to produce a constant periodic rate of interest on the remaining balance of the liability.

1.12 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are re-translated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the profit and loss account for the period.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 3 (2017 – 4).

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 January 2018	216,670	80,938	297,608
Additions	–	12,490	12,490
Disposals	–	(1,048)	(1,048)
At 31 December 2018	216,670	92,380	309,050
Depreciation and impairment			
At 1 January 2018	25,996	45,680	71,676
Depreciation charged in the year	4,332	12,278	16,610
Eliminated in respect of disposals	–	(1,046)	(1,046)
At 31 December 2018	30,328	56,912	87,240
Carrying amount			
At 31 December 2018	186,342	35,468	221,810
At 31 December 2017	190,674	35,258	225,932

4 Debtors

	2018	2017
	£	£
Amounts falling due within one year:		
Trade debtors	5,162	3,143
Other debtors	16,931	9,118
Prepayments and accrued income	13,088	13,658
	<u>35,181</u>	<u>25,919</u>

5 Creditors: amounts falling due within one year

	2018	2017
	£	£
Obligations under finance leases	924	792
Trade creditors	5,003	12,529
Corporation tax	3,465	–
Other taxation and social security	10,490	7,341
Other creditors	27,648	40,259
Accruals and deferred income	119,418	139,129
	<u>166,948</u>	<u>200,050</u>

Net obligations under finance lease contracts are secured by fixed charges on the assets concerned.

6 Creditors: amounts falling due after more than one year

	Notes	2018	2017
		£	£
Obligations under finance leases		2,888	3,812

Net obligations under finance lease contracts are secured by fixed charges on the assets concerned.

7 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £500.



Directory:

Members

Overseas Associations

Members

Akzo Nobel Decorative Paints UK Ltd

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Slough
Berkshire SL2 5DS
☎ 01758 550000
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info@allowayuk.com
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Ardagh Group

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Avon Engineered Rubber

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Aztec Aerosols Ltd

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☎ 0800 136601
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☎ 01829 260604

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Sherwin-Williams Consumer Brands Group

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Overseas Associations

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Austria	Osterreichische Aerosol Vereinigung (OAV)	Fachverband der Chemischen Industrie Österreichs FCIO Wiedner Hauptstr. 6 1045 Wien Austria	
Australia and New Zealand	Aerosol Association of Australia Inc	Suite 704, 368 Sussex Street Sydney NSW 2000 Australia	www.aerosol.com.au
Belgium/ Luxembourg	DETIC	Boulevard A. Reyers 80 B-1030 Brussels Belgium	
Brazil	Associação Brasileira de Aerossóis e Saneantes Domissanitários (ABAS)	42 Rua Geraldo Flausino Gomes – 11 Andar- Conj. 111, São Paulo Brazil	www.as.org.br
Canada	Canadian Consumer Specialty Products Association (CCSPA)	Suite 800, 130 Albert Street Ottawa, Ontario Canada K1P 5G4	www.ccsa.org
Chile	Camara Chilena Del Aerosol – CCA	Avda. Marathon 2879, Macul, Santiago Chile	
China	China Packaging Federation (CPF)	Sunnyland Office Building, Room 606 N° 11 3rd District of Fangqunyuan Fangzhuang Fengtai District 100078 Beijing	www.aerosolchina.org
Czech	Ceské aerosolové sdružení (CAS)	Velvety 33 415 01 Rtyne nad Bílinou Ceská Republika	www.cz-aerosol.cz

Denmark	Aerosol Industries Brancheforeing (AIB)	Erhard Frederiksensvej 1 4960 Holeby Denmark	
Europe	European Aerosol Federation (FEA)	Boulevard du Souverain 165 1160 Brussels Belgium	www.aerosol.org
Finland	Finnish Aerosol Association (FAA)	Berner Oy, Hitsaajankatu 24 00810 Helsinki Finland	
France	Comité Français des Aérosols (CFA)	2 rue de Sèze, 75009 Paris France	www.aerosolution.org
Germany	Industrie-Gemeinschaft Aerosole e.V. (IGA)	Mainzer Landstrasse 55 60329 Frankfurt Germany	www.aerosolverband.de
Greece	Hellenic Aerosol Association (HAA)	Eleftherias and Melpomenis Road 15th Km National Road Athens-Lamia GR-14564, Kifissia Greece	www.haa.gr
Hungary	Aerosol Association of Hungary (AAH)	Bartok B.u. 152, 1113 Budapest Hungary	
Italy	Associazione italiana aerosol (AIA)	Via Giovanni da Procida, 11, 20149 Milano Italy	www.aia.federchimica.it
Japan	Aerosol Industry Association of Japan	101-0044, Chiyoda-ku, Tokyo blacksmith-cho 1-10-4, Cobblestone building second floor Japan	www.aerosol-asia.org
Mexico	Instituto Mexicano del Aerosol A.C (IMAAC)	Canarias 317, Col. Portales DF03300 Mexico	www.imaacmexico.org
Netherlands	Nederlandse Aerosol Vereniging (NAV)	Waterigeweg 31 3703 CM, Zeist Nederlands	www.nav-aerosol.nl

Poland	Polish Aerosol Industry Employer's Association Polski Związek Pracodawców Przemysłu Aerozolowego (PZPPA)	Bartnicza 18 91-358 Lodz Poland	www.pzppa.pl
Portugal	Associacao Portuguesa de Aerois (APA)	Rua da Junqueira n°. 39, 2º andar Edifício Rosa, 1300-307 Lisbon Portugal	
Russia	Russian Aerosol Association	Marksistskaya St, 9 Build 1 of 2/1 109147 Moscow Russia	
South Africa	Aerosol Manufacturers Association (AMA)	P O Box 9630, Centurion 0046 South Africa	www.aerosol.co.za
Spain	Asociación Española de Aerosoles (AEA)	Loreto 2 - Entresuelo 4, 08029 Barcelona Spain	www.aeda.org
Sweden	Swedish Aerosol Association (SAA)	Box 61, 18621 Vallentuna Sweden	
Switzerland	Assoziation der Schweizerischen Aerosolindustrie (ASA)	Bahnhofstrasse 37, PO Box 2990 8021 Zurich Switzerland	www.swiss-aerosol.ch
Turkey	Aerosol Sanayicileri Dernegi (ASAD)	Istanbul Deri ve Endüstri Serbest Bölgesi 115/1B, 34 957 Tuzla – Istanbul Turkey	www.aerosol.org.tr
USA	Household & Commercial Products Association (CSPA)	1667 K Street NW 20006 Washington DC USA	www.thehcpa.org
Venezuela	Camara Venezolana de Aerosoles	Pacela 12 Calle A Zona Industrial La Mora La Victoria Estado Aragua Venezuela	





BAMA

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