



Chartered
Institute of
Environmental
Health

The Chartered Institute of Environmental Health

Annual Report and Financial Statements
for the year ended 31 December 2015

Improving public health since 1883

The CIEH is a professional membership organisation with an effective governance and organisational structure incorporating policy and professional standards, membership, events, training and publishing activities, supported by central services including communications, finance, IT and administration functions.

Our membership support network extends throughout the United Kingdom, carried out by regional management boards and special interest groups who deliver peer support activities and continuing professional development training opportunities. Members working overseas benefit from direct contact with the registered office in London.

We are a registered charity with a Royal Charter and a wholly owned trading company, CIEH Limited. Our activities as a professional, awarding and campaigning body for environmental health and its practitioners are supported by our trading activities, through which we provide a leading range of high-standard international and national accredited products and services that promote education, knowledge and good practice in environmental health.

The CIEH brand and charitable mission encompasses all of these activities. Everything we do – from influencing government policy, accrediting degree curricula and running educational events, to developing new training vocational qualifications and publications – contributes towards the achievement of the object for which the CIEH was established “to promote for the public benefit the theory and science of environmental health”.

Registered Charity No. 290350

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Tim Everett, LLB, CFCIEH

President's Message

For my Presidential term I have identified three priorities: to improve the knowledge base of our profession and encourage more research; to promote our unique skills to prospective employers across the sectors; and to make sure we include improving mental health and wellbeing as part of the our overall public health mission.



2015 was the first year of my term as President and I am still mindful of the honour shown. I aim to be an active President and I am keen to get round as many Regions, Branches and Special Interest Groups as possible in my time. I have made a good start this year and hope to see more of you over the next two. This year I have spent about 70 days at CIEH meetings, member events, conferences, and representing the profession to others. The year has passed quickly.

The President's role – apart from being a formal figurehead for the profession – includes articulating the challenges facing us and what we can contribute to protecting the public and improving people's health and wellbeing. It means understanding the changing demands and delivery options, as well as members' concerns for the future, which is why it is important for me to hear these first-hand.

For my presidential term I have identified three priorities: to improve the knowledge base of our profession and encourage more research; to promote our unique skills to prospective employers across the sectors; and to make sure we include improving mental health and wellbeing as part of the our overall public health mission.

To augment the work of the Research Group set up this year, I have introduced two new Presidential Awards which I will be funding during my term. The first awards were given out at our National Conference last October to encourage members to write up and publish the good work they do in peer-reviewed journals. Collectively we have done this much less than other professions, so that knowledge of which interventions work best and when, is not shared as well as it could be. We need that evidence base to underpin our work and our professional judgement.

I encourage all members to share their experiences, even if they cannot commit to a full piece of research, as it is important to pass on the knowledge gained by whatever means. I hope to see the applications for these awards increase year by year.

Mental health has often been overlooked as being part of public health. But, as explained by Gavin Atkins from MIND in his presentation at the 2015 Annual Meeting, one in four of the population will experience a mental health problem each year. Without good mental health there can be no real sense of wellbeing. Many of the things environmental health professionals already do can contribute to this – such as improving poor housing conditions and the local environment – and our practitioners are engaging with people with poor mental health on a daily basis. At times of reduced resources and increased pressures, the mental health and wellbeing of the Environmental Health workforce is also important.

During the year we met Public Health England, MIND and other stakeholders to discuss ways of developing the CIEH's role in this respect. With mental health now starting to get better recognition, it is likely to become an important part of the overall health and wellbeing agenda and therefore one of the areas that our members need to engage with locally to demonstrate how we are part of the public health workforce.

These three themes hang together; we need to stay relevant, demonstrate our relevance and deal with the things that now hurt and kill the people living and working in our communities. Few people predicted the outcome of the 2015 General Election. The UK has a Government with a workable majority if it stays united and disciplined, but during the next five years we may leave the EU and face another vote on whether Scotland should remain as part of the UK.



So much of the legislation we deal with as a profession – particularly for food safety and environmental protection – has been driven by the EU and any such exit could lead to major changes.

The Summer Budget and Autumn Statement have highlighted that funding for local authorities and most parts of the public sector will continue to reduce in real terms. Our workforce survey has shown the effects of the last five years of austerity and while innovative and collaborative ways of working have reduced the impact of these, the ability of the system to cope with significant events has been stretched thin.

Nonetheless, the UK economy is doing better than some others at the moment and there continue to be new opportunities for our members to demonstrate the relevance of their skills to the private sector.

The big issue which remains is climate change. While some people are still in denial that it is caused by man, the levels of CO₂ in the atmosphere have increased dramatically since the industrial revolution. But we still rely on fossil fuels to produce much of our energy. The likely effects will vary round the world but the combination of growing populations and increasingly stressed water supplies in some areas means that migration could increase dramatically. We have seen Europe collectively struggling to cope with the current levels effectively, with potential for humanitarian and public health disasters. Flooding of coasts, rivers and overloaded surface water systems will continue to have major impacts on public health and wellbeing.

At the National Conference last October, there was an excellent paper from Public Health England's Dr Jolyon Medlock about how the changing climate is bringing the insect vectors of diseases such as dengue fever and

malaria closer, highlighting the public health implications and the need for an environmental health workforce that can deal with such threats.

In 2015, strains of bacteria were isolated that are resistant to the few remaining antibiotics used for difficult infections. We may be standing on the edge of a post-antibiotic world, where the need to control the spread of infections becomes even more important. Again this will require the environmental health profession to adapt – or relearn – our skills in order to deal with the changing world.

I believe Environmental Health Practitioners can continue to play an important part in dealing with the problems, large and small, that face mankind, provided we all adapt to the changing world around us. The blend of holistic skills and knowledge of how to improve public health by dealing with the many environmental stressors, coupled with a practical, problem-solving approach based on risk management is unique.

As a profession our achievements have often gone unsung and when we do our job well our efforts may be invisible. It is up to all of us to make sure that the effects of losing us are more widely understood.

Like the Chairman, I would like to thank Graham for all the good things he has done for the CIEH during his time with us and to thank Rosemary Lee for her work leading the Assembly of Representatives over the last three years. I would also like to thank my predecessor Janet Russell for her personal support and to Andy Statham who continues to lead the Board of Trustees through challenging times. I look forward to working with Anne Godfrey, and am grateful for the support of all our hard-working staff.

This Annual Report sets out what the CIEH has done during 2015 to play its part and I commend it to you.

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Andy Statham, MBA, DMS, CFCIEH, MIMgt Chairman's overview

2015 has been a significant and challenging year for the CIEH. Membership levels have been sustained at current levels and I am pleased to report that the membership offering has continued to develop, making it a more attractive prospect for a wider spectrum of people beyond our normal heartland of Environmental Health Practitioners.



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However, the CIEH has also faced some challenges over the course of 2015, for example, a reduced marketplace for us to share our training and qualification products.

As a core element of the governance of the CIEH, the Board of Trustees has a critical role to play in addressing these issues and I take comfort in the fact that my associates have the right competencies to meet these challenges head on.

Over the past four years in my role as Chair of the Board of Trustees, I have been supported and encouraged by all of my colleagues on the Board of Trustees but special recognition needs to be paid to both the current President, Tim Everett, and the former President, Janet Russell.

In particular, such was the support, energy and drive Janet brought to the CIEH and the Board of Trustees whilst she served as President that a new role was created in 2015, 'Immediate Past President', so that we wouldn't lose Janet's passion, skills and enthusiasm.

This high-level of support for the Board of Trustees has continued with the current President and I would like to thank Tim for his dedication and proactive approach in helping the Board of Trustees, as well as to me personally in my role as Chair.

Aside from strengthening the governance structure, in further anticipation of significant challenges the CIEH faces, we established a brand new 'Presidential Team', consisting of Tim Everett, Janet Russell, Steve Miller and myself, assisted by Graham Jukes. This team has been pivotal in taking forward many of the initiatives and work-streams on behalf of Board of Trustees in 2015 and will continue to play an important role into the next year.

The Board of Trustees has also been working closely with our colleagues on the CIEH Limited Board, the governance structure overseeing the CIEH's trading arm, on strategies to address the challenging market conditions.

For the past few years, the Board of Trustees has been looking at succession plans in order to be prepared for any changes at the top end of the CIEH. With Graham Jukes' announcement in May 2015 that he intended to step down as Chief Executive, we put those plans into action and I am pleased to say Anne Godfrey was appointed as the outstanding candidate in October 2015. While she is not a qualified EHP, we are extremely confident that Anne has an excellent track record and range of skills that will benefit the CIEH in 2016 and beyond.

Following Graham will not be an easy task but Anne has the ability to ensure we remain a sustainable and relevant organisation long into the future and will be supported throughout her tenure by the Board of Trustees, professional colleagues and CIEH staff.

During 2015, the Board of Trustees has been working closely with Regions and Assembly of Representatives. I would like to extend my thanks to Rosemary Lee who has decided to step down as Chair of the Assembly of Representatives at the end of the 2015. She will be replaced by Jonathan Hayes, former Vice-Chair of the Assembly of Representatives. Jonathan is an

excellent replacement and I look forward to working with him in 2016.

The Board of Trustees is keen to continue assisting the Assembly of Representatives through the funding support that exists and we recognise the significant efforts made by the branches who are all volunteers, giving up a considerable amount of their precious spare time.

2016 will be my fifth year as Chair of the Board of Trustees and before I comment on looking towards the future, I would like to take a moment to celebrate and recognise the extensive contribution Graham Jukes has made to the CIEH following his news that he was to step down.

I have known and worked with Graham for many years and in all that time he has been approachable, supportive and extremely helpful every step of the way.

Graham has been at the CIEH for 28 years, the last 16 as CEO. This is a considerable amount of time to spend at one organisation, even rarer in these modern times, and on behalf of myself and the Board of Trustees, I would like to give personal thanks to Graham for all his hard work and dedication to the CIEH and the wider environmental health profession. Graham is not leaving us completely but I wish him all the best in his future endeavors.

Looking to the future, it is clear the CIEH is facing significant challenges into 2016 and beyond. It will require the CIEH Executive, supported by the Board of Trustees, to make some difficult decisions to ensure the CIEH remains a sustainable, progressive and relevant organisation that will support a growing membership, as well as developing new innovative products.

The role of the Board of Trustees will be critical in this process going forward and at recent meetings we set out roles and functions to ensure we comply with our

primary duty as trustees, namely to ensure the sustainability of the CIEH in the short, medium and long-term.

I am encouraged by the appointment of Anne who, with the support of the Board of Trustees and the wider CIEH teams, can meet these challenges and overcome them, ensuring the CIEH has a positive and bright future for many years to come.



Anne Godfrey, Chief Executive

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Graham Jukes, OBE, CFCIEH,
Chief Executive 2000 – 2016

Chief Executive's Report

The changes that have taken place in the profession over the past three decades in politics and the society we serve have been profound. During that time the contribution the profession has made to the health of the people in the UK and overseas has been remarkable, as comprehensively illustrated by the book published last year *Putting Wrong Things Right*.



This is my final contribution to the annual report after a period of 28 years at the CIEH in a variety of roles, not least the last 16 as Chief Executive.

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It has been an honour, a pleasure and a privilege to serve the members of this profession, past and present Presidents and chairs of Council, regions, branches and volunteers and to lead and manage the staff who put so much into sustaining, developing and promoting the profession to the public, to stakeholders and to government.

After 42 years in environmental health I put a paper to the board of Trustees in 2014 which addressed the need for the CIEH to have succession plans in place to ensure a seamless and successful transfer of leadership. That process commenced in 2015 when I announced, mid-year, that I would stand down at the end of the year and we commenced the process of selecting my successor, Anne Godfrey, who began her role as Chief Executive of the CIEH on 1 January 2016.

2015 was, as a result, an interesting time of change for the CIEH as we prepared for leadership transfer, while at the same time maintaining momentum and professional visibility on all fronts during a period of profound market shift in our commercial interests and amidst continuing reductions in public sector resources.

2015 was the year, from the result of the general election, that government would continue to recalibrate downwards the size

and reach of the public sector. In doing so, no top-down grand plan to guide, service and resource design allocation and provision has been, or will be, provided. As a result the landscape within which environmental health professionals deliver their skills has vastly changed, is subject to local political whim, and is less cohesive than at any time in the last century.

As 2016 dawned, potential Brexit, devolution, shared services, combined authorities and partnerships with continued reduction in resources provide unprecedented challenges in maintaining public health and public protection.

Our members now work in a variety of roles and employment settings, and the continuing role of the CIEH is to maintain the standards and quality of training of the profession and to promote the skills and competencies of our members, hence the work done in designing the “futures” programme on which all the CIEH policy themes touch.

Within such a changing environment comes huge opportunity and the general election year enabled the CIEH to prepare and deliver important lobbying materials and events to help guide future developments and positions. Within the following pages can be seen the significant work done by CIEH in supporting membership, education and promoting the profession and in generating take-up of educational material through our trading arm, all for the improvement of public health.

At the end of my term of office I was immensely proud of the work done by CIEH and the profile that had been maintained and enhanced.

I pay tribute to my colleagues who have played such a huge part in the progress we have made during 2015. Our activities during the year are touched upon in

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this report and reflect the benefits of membership and the opportunities for individual members to get more involved in what the CIEH does in pursuit of the profession and our charitable objects.

In my period at the CIEH I have had the pleasure to have visited every branch and every region of the UK and engaged with local, national and international politicians, governments, agencies and business leaders.

The reach of the CIEH through its membership, its volunteers and its commercial products is simply staggering, and the work put in by volunteers, trustees and staff is what drives the profession forward in achieving our charitable and professional mission as demonstrated by this report. I wish my successor and my colleagues every possible success and enjoyment in taking the CIEH through to its next stage of development.

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Membership

Membership is at the heart of the CIEH's mission, providing us with the knowledge, professional insight and credibility we need to promote environmental health. Supporting and helping our members is therefore essential to what we do.

The CIEH is a grass-roots organisation, divided into 12 Regions, 50 Branches and Hubs, and four Special Interest Groups.

Volunteering is also very important to the CIEH, with more than 300 volunteers working in partnership with the CIEH Executive to deliver services to members where they live and work.

Every volunteer brings his or her own abilities and motivation to their role and in 2015, the CIEH continued to support the *Network Volunteer Academy* to help volunteers improve their skills and ensure they remain relevant. In 2015, the Academy focussed their efforts on improving volunteers' media skills, consolidating and professionalising their skills, and presenting to 'camera'.

At the end of 2015, overall membership stood at more than 9,000, with 634 people joining in 2015 – of which 320 were students. During 2015, two members were awarded Fellowship, one of our highest honours, and 41 members were awarded Chartered Status.

The Membership team, based at CIEH headquarters, also works on professional standards issues to ensure members maintain personal and professional integrity. 2015 saw 350 members sampled for their Continuing Professional Development (CPD) commitments, with 311 demonstrating compliance.

Furthermore, 21 complaints were made against members for potential breaches of the CIEH's Code of Ethics. Four of these individuals had their memberships terminated after robust consideration by a Disciplinary Committee.

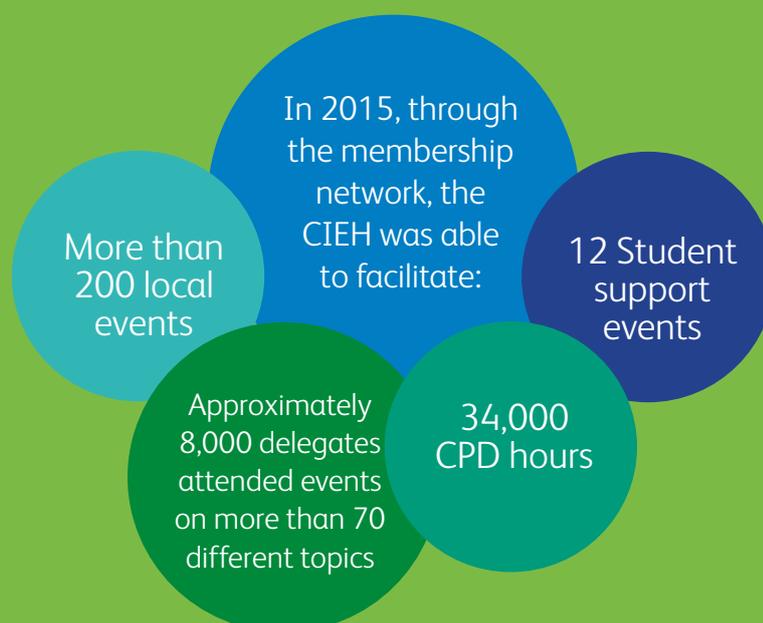
2015 saw the Membership team work closely with the CIEH's President and Chief Executive, as well as Keith Lawrey, Learned Societies' Liaison Officer for the Foundation for Science and Technology, on proposed amendments to the CIEH's Charter and Byelaws.

The proposals, which would enhance the professional registrations available to environmental health professionals, were agreed by the CIEH's members at the Annual Meeting held in June and have been lodged with the Privy Council for adoption.

The Membership team conducted a survey on current CPD arrangements, asking members about wide-ranging proposals to make the requirements for CPD more flexible. The proposals were broadly supported and a new scheme will be launched in 2016.



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Events

The Events team at CIEH organises and hosts a range of events and training workshops throughout the year to educate and inform Environmental Health Practitioners, local authority officers and other professionals that engage with environmental health disciplines.

Housing-related events continue to flourish and bring in significant income for the CIEH. In-house training has also performed extremely well, amounting to income levels of close to £50,000.



Overall, the Events team generated £651,000 of sales from 152 events during the year, making a contribution of £63,000 to the CIEH's general fund. Sales were 1.6% lower compared to the previous year. However, 2014 benefitted from CIEH hosting the Year Ahead Conference. On a like-for-like basis, sales were up by 12%.

The most significant event of the year for the Events team is the annual conference and 2015 saw the CIEH host the 115th CIEH National Conference 'Health for our Future' held in Nottingham in October.

The conference was attended by close to 140 delegates with special guests including Kevin Barron MP, former Chair of the Health Select Committee, Dr Jolyon



Medlock, Head of Medical Entomology & Zoonoses Ecology and Peter Mather, Regional Safety Business Partner from Sainsburys Supermarkets Limited.

Topics discussed over the two days, which included an evening dinner where CIEH President Tim Everett presented his inaugural 'Presidential Research Awards', included 'Supporting business and economic growth', 'Addressing the Health and Wellbeing Gap', 'Mainstreaming sustainable development within Organisations' and 'Emergency preparedness and business resilience'.

Another key development in 2015 for the CIEH and the Events team was the awarding of a three-year contract from the Food Standards Agency to deliver a range of workshops in England, Wales and Northern Ireland to improve understanding and excellence in food safety for EHPs working within local authorities.

Conferences and events that have performed well and continue to sell-out include the annual Food Conference, 2015 being its sixth year, the Housing and Health Conference, as well as training in regulated First Aid Qualifications Assessor and Internal Quality Assurance.

The Events team has also been innovative and introduced several new events for the CIEH. 2015 saw the delivery of new workshops exploring the Housing Health and Safety Rating System, noise management, assessing and enforcing asbestos, enforcing 'Works in Default Resurgence' notices and how to build and maintain a successful environmental health-related business.

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The Events team also provided administrative support for the CIEH Regions and helped deliver more than 60 events across the country to meet the training needs of current and potential members of the CIEH.

EH futures



The CIEH has been busy developing a vision and plan to help secure the future of the environmental health profession – Environmental Health Futures (EH Futures).

EH Futures is made up of four components which together address the future role and function of the profession, the skill sets and competencies that members of the profession should possess, the settings in which those skills and competencies are applied in a variety of sectors and the essential place that environmental health occupies in delivering public health agendas.

EH Futures also addresses the role, function and support mechanisms provided by the CIEH to its members, as well as to the general public, in fulfilling its wider Royal Charter obligations in promoting environmental health and its benefits to public health improvement.

Health for our future



Improving and maintaining high standards in environmental and public health has a direct positive effect on the health and wellbeing of individuals, local communities and businesses throughout the UK.

It is vital that the CIEH continues to promote and develop these themes through working with members, government, key decision-makers and other stakeholders in order to deliver improvements in both environmental health policy and practice at national, regional and local levels and in all employment sectors.

2015 saw the CIEH publish an 'Election Manifesto' which set out the priority

themes for the CIEH to improve the environment and health and wellbeing within local communities. This manifesto draws on the insights and experiences of CIEH members who are an essential part of the current and future public health workforce.

Our calls to action within the Manifesto cover the fields of environmental health in which our members work. They relate to UK public health policy, to healthy business, to diet and lifestyle, to the homes that we live in, to our environment, to our built communities and to the world we live in.

Following the 2015 election, which saw the first majority Conservative government for 19 years, the CIEH will be seeking to influence all parties in the UK using the Manifesto as a base and testing their policies to see whether they are conducive to improving health and reducing health inequalities.





Membership for **our** future



Members are central to the CIEH's mission. For that reason, the CIEH has been reviewing all of its membership services as part of *EH Futures* in order to identify members' needs.

The aim is to ensure that members feel valued, recognised and supported. In order to make this a reality, the CIEH needs membership services to be relevant and value for money. We also want to improve employers' recognition and the value that CIEH membership has for their organisations, whether they are in the private or public sphere.

The first step was to conduct a membership survey to provide a detailed picture of the views of the CIEH's members across all membership grades and employment sectors.

The overall response was positive with 1,157 individual responses, equating to a 13% response rate. Seventy two percent of respondents said that the professional status of CIEH membership was important and 50% rated customer services as 'good to excellent'.

Members also provided positive feedback on the following services:

- EHN
- CPD opportunities
- Networking opportunities
- Job opportunities
- Professional guidance
- Volunteering opportunities

Having reviewed the results from the membership survey, the CIEH will spend 2016 responding to feedback, developing enhanced membership packages, extending the CPD programme and implementing a new campaign to promote the benefits of membership.

Education for **our** future



The CIEH has been reviewing its education systems and processes to enable environmental health professionals to meet the diverse needs of the employment market over the next 10 years.

The aim of 'Education for our future' is to create an educational continuum that integrates and supports vocational, higher and post-graduate professional requirements, meeting the needs of a broad professional community at different stages of their career development.

A working group was appointed in 2014, chaired by Nick Wilson, which gathered evidence from across the entire environmental health community, including employers, practitioners, students and academics.

Arising from this work was the proposal for the CIEH to implement a multiple-pathway model which will provide a range of qualifications and assured competence for all those engaged in environmental health education.



Workforce for **our** future



The CIEH's aim is to create a supportive framework for all levels of environmental health professional employment in all sectors through education, development and leadership.

The first phase in developing a clear workforce strategy saw the CIEH conduct the *Environmental Workforce Survey 2014/15* in order to provide a clear, detailed and reliable picture of the environmental health services being delivered across local authorities in England.

Results from the survey were published in July 2015 and found that Environmental Health Managers are concerned that any further reorganisation of services, coupled with continued reduction in resources, will have serious consequences for business, as well as for the long-term health and wellbeing of people in the UK.

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Commercial services

The CIEH delivers training and qualifications, assisting organisations in the private and public sectors to comply with legal requirements, as well as improving standards which benefit their workforce and the wider public.

The CIEH delivers half a million qualifications worldwide every year, is a brand leader in regulated qualifications for Food Safety and Health and Safety, engages directly with 14,000 customers and has satisfaction surveys with approval ratings exceeding 95%.

In 2015, CIEH's priorities included a strong focus towards extending our private sector clients, as well as introducing new digital platforms for delivery of our innovative products.



The CIEH's portfolio of accredited training includes Food Safety, Health and Safety, Fire Safety, First Aid, Licensing, and Environmental Protection.

New products and training

The CIEH's portfolio of accredited training includes Food Safety, Health and Safety, Fire Safety, First Aid, Licensing, and Environmental Protection.

Contracting market conditions in 2015 have presented challenges for the CIEH and, in response, the organisation concentrated its efforts in four key areas: digital and accredited solutions; Premium Centre appointments; developing and consolidating CIEH's presence in international markets; and growing the corporate customer base.

In 2015, the CIEH secured new corporate clients from a wide range of sectors, including Gordon Ramsay Holdings, EAT, Champneys, Rank Group, Knight Frank, Arcadia, Barchester Healthcare and New Look.

The CIEH provides more than 60 accredited qualification programmes as well as the CIEH's e-Learning facility, an innovative training tool designed to improve education through interactive videos, animations and games.

Our new range of allergen e-Learning training and regulated qualifications were met with strong demand and enthusiasm from both our independent and corporate customers.

In 2015, the CIEH added two more e-Learning packages to its portfolio including: Level 2 Hazard Analysis and Critical Control Points (HACCP) and Level 3 Food Safety.

2015 has also seen a growth of corporate clients embedding CIEH-based training into their own internal training delivery and there have been further Premium Centre appointments for independent centres, who deliver a wide range of CIEH training programmes to exceptionally high standards.

The CIEH has continued to maintain its presence in international markets, primarily Asia Pacific and the Middle East. In particular, the CIEH is particularly proud to be providing health and safety training to around 3,500 employees working for the Green Line of the Qatar Rail system over the last year.

Last, but not means least, CIEH also launched an online shop facility in 2015 for its training materials and exam papers for trainers and training centres to enable them to order their requirements at their convenience.



Awarding organisation

The CIEH is one of the UK's leading Awarding Organisations providing more than 60 certification qualification programmes representing the largest volume of vocational certificates within the UK.

Training awards are delivered on behalf of the CIEH through a global network of more than 10,000 registered trainers and training centers and they are supported by the CIEH through events and training materials.

The CIEH's qualifications are regulated by the Office of Qualifications and Examinations Regulation (Ofqual), which regulates qualifications, examinations and assessments in England and vocational qualifications in Northern Ireland.

Ensuring the CIEH is complying with criteria set by the regulator is important so that the CIEH's qualifications maintain their robust and high standards. In April 2015, the CIEH was audited by Ofqual and was found to be fully compliant in all areas.

Throughout 2015, the CIEH has worked hard to ensure its qualification assessments, particularly at Level 3, are aligned to industry best practice, whilst maintaining the same rigorous assessment standards.

An example of this was the Level 3 Award in Hazard Analysis and Critical Control Point in Catering/Manufacturing, where the CIEH, in 2015, introduced Multiple Choice Question assessment rather than an assignment-based assessment. This has resulted in positive feedback from the CIEH's registered centres and a faster turnaround when providing final results.

Customer service is a key priority and, over the past year, the CIEH has made great strides to meet its 'pledge' on examination results lead-times, as well

as the delivery of certificates. Customer feedback again suggests we have improved immensely in this area.

15Hatfields

15Hatfields is an award-winning sustainable conference and events venue situated on the ground floor of CIEH's headquarters, on London's South Bank.

15Hatfields has a capacity of up to 550 and offers flexible and affordable event space in Central London, suitable for a wide range of events, from conferences and meetings to product launches and canap  receptions.

Since its launch in 2008, the venue has gone from strength to strength, with 2015 being the most successful year to date. For the first time ever, 15Hatfields broke the  1 million turnover barrier, hosted more than 860 events and welcomed more than 34,600 visitors.

Fifty percent of all bookings result from repeat business and the venue boasts a diverse range of loyal and high-profile clients who continued to host events at 15Hatfields in 2015, including construction firm Willmott Dixon, international law firm Freshfields Bruckhaus Deringer, Agent Provocateur and the Carbon Trust.

Our venue places a strong emphasis on sustainability and, as part of its corporate social responsibility activities, the venue offers affordable rates to national charities, government and healthcare affiliates.

In May, 15Hatfields donated venue space and equipment to assist a fundraising event in aid of the Nepalese earthquake disaster fund. A dinner, auction and raffle took place at 15Hatfields and, through the venue's gift in kind contributions, the fundraising event managed to raise  25,000.

15Hatfields is also a member of South Bank Venues and Better Bankside, two ventures bringing together businesses of all size and industries to work towards the common goal of making the South Bank the best place in London to eat, socialise and work.

One of the country's leading waterway charities, Thames 21, has also benefited from 15Hatfields charitable initiatives and received free venue space in September to hold a strategic planning meeting.

In 2016, 15Hatfields will receive a complete HD audio visual upgrade, providing state-of-the-art technology. Furthermore, there are plans to upgrade the venue to a 1GB pipe, making it one of the leading events spaces in the whole of London for broadband facilities.



Since its launch in 2008, the venue, 15Hatfields, has gone from strength to strength, with 2015 being the most successful year to date.

CIEH Northern Ireland

2015 saw CIEH Northern Ireland continue to engage with Assembly Members, Committees and other key decision-makers to ensure the contribution environmental health makes to policy developments, as well as the broader public health and sustainable development agendas, within Northern Ireland was maintained and recognised.

The Northern Ireland Assembly is one of two 'mutually inter-dependent' institutions created under the 1998 Good Friday Agreement, the other being the North/South Ministerial Council with the Republic of Ireland. This is unique within Europe and there are several areas of agreed cross-border collaboration relevant to environmental health.

2015 has been a year of considerable change for the Local Government sector in Northern Ireland, an area within which the vast majority of CIEH members in Northern Ireland work.

In April 2014, a new structure of local government was introduced in Northern Ireland, which saw the previous 26 District Councils reduce to 11. It also saw the demise of the previous 'group' environmental health system that was introduced in 1972, which was unique to Northern Ireland in terms of environmental health structures within the UK.

Staff from within the previous environmental health group system have been subsumed to the new local government structure. However, the role that the group previously had remains somewhat unclear, namely the provision of support to the core service areas across the councils.

This is an important concern as EHPs in Northern Ireland have responsibility for significant policy areas covered through trading standards functions in England and Wales, as well as formerly providing policy input to all environmental health policy areas.

As a result of these changes, the Chief Environmental Health Officers Group in Northern Ireland (CEHOG) has also undergone considerable change. CIEH Northern Ireland has provided significant secretariat support to CEHOG and its subgroups over the course of 2015 in order to keep the work of EHPs and environmental health departments within local government to the fore.

This will continue into 2016 until such times as new structures and working relationships have been agreed and defined.

2015 also saw CIEH Northern Ireland continue to engage with Assembly Members, Committees and other key decision-makers to ensure the contribution environmental health makes to policy developments, as well as the broader public health and sustainable development agendas, within Northern Ireland was maintained and recognised.

Government-related activities in 2015 led by CIEH Northern Ireland:

- Contribution to an all-island research project concerning air quality, commissioned jointly by Department of Environment for Northern Ireland and the Department of Environment, Community & Local Government, Ireland. The final report is currently with ministers for final sign off
- Input to a significant review of public health legislation in Northern Ireland
- Provided written and oral evidence to a number of Northern Ireland Assembly inquiries and reviews. For example, the NI Assembly Environment Committee published its report on wind energy and several recommendations made by CIEH Northern Ireland were incorporated into the report
- CIEH Northern Ireland contributed to the development of the Food Standards Agency North Ireland strategic plan as well as engagement with the proposed introduction of a mandatory food hygiene rating scheme in Northern Ireland



- The directorate has continued to support and provide input to the Belfast Food Network Project, which is seeking to achieve sustainable food city status for Belfast. EHPs in Northern Ireland have a significant role to play in this project as sustainable food city status has direct potential benefits for dietary health, food poverty, and the local food economy
- CIEH Northern Ireland was involved in a legal enquiry seeking to clarify the competence of an EHP involved in a controversial enforcement intervention, underscoring the importance of appropriate professional qualifications

A significant element of CIEH Northern Ireland's remit is to ensure that members in Northern Ireland have access to relevant, cost-effective, quality CPD opportunities.

In seeking to provide such opportunities, the CIEH Northern Ireland worked closely with the CIEH Northern Ireland Region group and, during 2015, more than 2,700 hours' worth of CPD opportunities were provided for members.

Further support for members:

- A three-day study tour for students and staff from Coimbra Health School
- A one-and-a-half day conference in Cork, jointly organised with the Environmental Health Association of Ireland
- Interview briefings and workshops to help prepare students completing their Portfolio of Professional Practice
- Supported one member and one student member to attend the International Federation of Environmental Health's Global Faculty Forum in Portugal
- Supported two members and two student members to attend the CIEH's National Conference in Nottingham

- Facilitated a placement for an Environmental Health Undergraduate within CIEH Northern Ireland
- Provided input to the CIEH-accredited undergraduate degree programme at the University of Ulster
- Encouraged and facilitated relevant practitioner-led environmental health research

CIEH Northern Ireland also works closely with colleagues from the trading arm of the CIEH, supporting staff to engage with their Northern Ireland-based customers, as well as identifying potential new business opportunities.

The Director of CIEH Northern Ireland, Gary McFarlane, continued to provide policy support, acting as the CIEH's lead on hydraulic fracturing.

During 2015, CIEH Northern Ireland participated in a major international conference on hydraulic fracturing, as well as engaged with political leaders and senior policy figures on the matter.

In September 2015, the Northern Ireland Environment Minister unveiled a new Strategic Planning Policy Statement, which resists exploitation in this area until there is "sufficient and robust evidence on all environmental impacts". This is a significant development and a first within Northern Ireland.

Given the changes that have taken place within the local government sector and also in the light of forthcoming elections, CIEH Northern Ireland will continue in 2016 to ensure that the work of EHPs and environmental health services are kept to the fore.

CIEH Northern Ireland will seek to contribute to this through the development of a CIEH manifesto that will be informed by a series of membership engagement events in early 2016.

Given the changes that have taken place within the local government sector and also in the light of forthcoming elections, CIEH Northern Ireland will continue in 2016 to ensure that the work of EHPs and environmental health services are kept to the fore.



CIEH Wales

CIEH Wales has been successful in influencing several pieces of legislation that have emerged from the Welsh Government in 2015.

The Welsh Government approached CIEH Wales to deliver a training programme for enforcement officers prior to the ban on smoking in cars carrying children coming into force. Accordingly, CIEH Wales trained more than 200 enforcement officers in Wales.

During 2015, CIEH Wales put considerable effort into raising the profile of environmental health, highlighting not just what the service does but why it is done and who benefits. This approach was taken in response to recent cuts to local government budgets, as well as helping to prepare for the upcoming Welsh Government elections in 2016.

CIEH Wales has been successful in influencing several pieces of legislation that have emerged from the Welsh Government in 2015. CIEH Wales was consulted and provided evidence on the following legislation:

- Wellbeing of Future Generations Act 2015, which is about embedding the protection of the health and wellbeing of individuals in Wales in all forms of developments
- The Housing (Wales) Act 2014, which requires private sector landlords, as well as managing and rental agents, to be registered
- The Public Health (Wales) Bill, which will control aesthetic body modification and intimate piercings and their practitioners
- Further development to the requirements for mandatory display of food hygiene ratings to include advertising materials and web sites
- The extension to control over smoking in public places to cover smoking in cars carrying children

In particular, the Wellbeing of Future Generations Act 2015 places Health Impact Assessment at the centre of all future development. To ensure that practitioners are equipped to deliver Health Impact Assessments in Wales, CIEH Wales worked with the Wales Health Impact Assessment Support Unit to develop and accredit a training programme that has been running throughout 2015.

The value of the training has been recognised and adopted for the Mayor of London's office.

The course covers Rapid Health Impact Assessment, Comprehensive Health Impact Assessment and Quality Assessing Health Impact Assessments. It also provides certified practitioner competence certificates after a participant successfully completes each element of the course.

CIEH Wales' ambition is to ensure that EHPs are central when it comes to deliver and evaluate Health Impact Assessments as the Wellbeing of Future Generations Act becomes embedded.

Furthermore, the Welsh Government approached CIEH Wales to deliver a training programme for enforcement officers prior to the ban on smoking in cars carrying children coming into force. Accordingly, CIEH Wales trained more than 200 enforcement officers in Wales.

In 2015, CIEH Wales produced a series of 'infograms', illustrative images that helped show how environmental health helps and supports individuals and local communities, the NHS, Wales PLC, as well as businesses and industries in Wales.



CIEH Wales used the infograms when briefing local authority portfolio holders in one-to-one meetings to demonstrate the value of environmental health services. The infograms were also used as the focal point of stands at the various party conferences in Wales, where CIEH Wales lobbied Welsh Assembly Members, MPs and candidates to raise their understanding and appreciation of environmental health services.

These illustrative visual images have been recognised as a useful vehicle for promoting environmental health across the UK and have been provided to local authorities and local authority groups in England for adaption and adoption.

Liaising with political stakeholders in Wales will continue up to the election in May 2016 and, after that, CIEH Wales will work with the new Welsh Government to ensure that environmental health is an integral element of the new local government arrangements.

April 2015 saw CIEH Wales host a successful conference. 'Public Health: Focusing on Priorities'. This event was attended by more than 140 delegates and attracted significant media attention, with a large focus on the launch of the Environmental Health infograms.

CIEH Wales continued to offer the six 'Interactive Student Training Day' packages designed to give students an opportunity to complete elements of their Portfolio of Professional Practice (PPP). The packages continued to be popular, attracting students from England and Wales, as well as being used by EHPs and Technical Officers moving into new areas of work or wishing to simply refresh and update their learning.

Student training is an important aspect of CIEH Wales' policy and has taken on three students for 2015-16. Placements last for eight months and one week placements are also available on request.

Engaging with the media continues to be a big part of CIEH Wales's work. CIEH Wales's Director, Julie Barratt, has appeared regularly on television news and current affairs programmes, as well as commenting on, and taking part in, live phone-in programmes on local and national radio. Julie has also commented in newspapers and online news.

Looking ahead, 2016 will be an extremely challenging year. Whilst there is recognition of the value of the service delivered by environmental health, the fact that the service is under significant pressure and recently introduced and proposed legislation will add to the workload of environmental health departments, there is likely to be further contraction of funding and potential loss of posts in local government rationalisation.

The Chief Medical Officer, Dr Ruth Hussey, who has been a strong supporter of environmental health, announced her retirement which will take place in April 2016. As a result, CIEH Wales will be required to build a new relationship with the incoming Chief Medical Officer, as well as with government ministers.

The nature of devolution is likely to change as the result of the Wales Bill, currently in draft form, as this will have an impact on the relationship between the Welsh and Westminster governments. As a result, local government will see significant changes to form, as well as potentially to function, and it will be essential that the vital role of environmental health, both inside and outside local government and where it is delivered in partnership with other organisations, continues to be promoted.

These illustrative visual images have been recognised as a useful vehicle for promoting environmental health across the UK and have been provided to local authorities and local authority groups in England for adaption and adoption.

The work done by environmental health professionals is pivotal in maintaining and improving local environments and communities.

Policy

The CIEH's policy team monitor legislation, engage with government and other key decision-makers, as well as prepare robust guidance documents and toolkits in order to inform, advise, educate and promote the environmental health profession.

Healthy Nation

Preventing ill health lies at the heart of the environmental health profession.

2015 saw the CIEH secure an important Food Standards Agency (FSA) contract to deliver a range of free technical training courses intended for local government over the next three years.



In September, the Policy team produced enforcement guidance on the Smoke-free (Private Vehicles) Regulations 2015, which came into effect on 1 October 2015.

Further new guidance was published by the CIEH in 2015 with regard to pest-related public health threats, in partnership with the National Pest Advisory Panel.

2015 also saw the CIEH help develop, with Action on Smoking and Health (ASH), a key report 'Smoking Still Kills' where it was proposed that a five-year tobacco control strategy should be implemented.

Healthy Business

A healthy workforce is vital to the prosperity of the nation and effective regulation is essential to support business.

In 2015 the CIEH continued to engage with HELA as the coordinating body between local authorities and the Health and Safety Executive, as well as ensuring the CIEH is represented on the Professional Organisations in Occupational Safety and Health group.

Healthy Lifestyles

The CIEH policy team continues to promote the environmental health profession in delivering a wide range of health protection measures.

Working with Public Health England (PHE), the Policy team is helping to produce national guidance on communicable diseases. These include preventing person-to-person diseases spread following gastrointestinal infections, the public health management of Shigella infection and the investigation of non-foodborne zoonotic disease.

2015 saw the CIEH continue to promote the safe use of nicotine vaporising products, including e-cigarettes, to help smokers reduce their smoking.

Tattooing and cosmetic procedures continue to be national public health issues. In April, the CIEH hosted a national open event for CIEH members working in this area and our Tattooing and Body Piercing Guidance Toolkit was adopted by the British Standards Institute.

Healthy Homes

Housing is a key interest for the CIEH as our members working for local authorities are on the front-line inspecting accommodation in the private-rented sector and taking enforcement action where problems are found.

In 2015, the Policy team helped the leading housing charity, Shelter, draft a private members bill that led to retaliatory eviction legislation. The CIEH continued to provide Shelter with support while the legislation was in parliament.

The CIEH National Conference in October saw the CIEH launch the 'Housing and Health Resource' in partnership with Public Health England. The online resource informs and educates EHPs and public health practitioners on the impact poor housing conditions can have on physical health and mental wellbeing.

The CIEH has also been party to winning a long-fought campaign to make smoke and carbon monoxide detectors compulsory in private rented properties.

Safe and Healthy Communities

The work done by environmental health professionals is pivotal in maintaining and improving local environments and communities.

In 2015, the CIEH submitted its response to the Government's revised air quality plans following a Supreme Court ruling in April. The CIEH has reservations about the latest proposals from the Government and will continue to campaign in order to protect air quality.

Fracking is becoming an increasingly important issue and in August, the Government announced they will introduce new guidance that will fast track fracking planning applications.

The CIEH recognises the energy security challenges facing the UK but is concerned that there still remains insufficient evidence to confirm that all of the potential risks associated with fracking can be suitably reduced and managed.

Education



Environmental Health Practitioners (EHPs) are highly qualified professionals and their knowledge is underpinned by a solid educational background.

The CIEH's Education team supports people at all stages of their environmental health education, from people thinking about a career in environmental health, to students studying at university, all the way up to qualified EHPs looking to consolidate their learning and experience to achieve Chartered status.

Throughout the year, the CIEH engages with universities and colleges across England and Northern Ireland, as well as five universities outside of the UK, to accredit and set a curriculum for undergraduate and postgraduate courses on a full-time, part-time or distance learning basis.

Further educational support sees the Education team: help students complete their Portfolio of Professional Practice (PPP) and other professional assessments in order to qualify as an EHP; ensure CIEH members are fulfilling their CPD requirements; as well as helping qualified EHPs choose and implement appropriate post-graduate professional development.

2015 was an extremely productive year for the Education team. Their most significant project was conducting a major review of all aspects of the education and training of those seeking to enter the Environmental Health workforce.

This review was presented to the CIEH's Board of Trustees in October and was subsequently approved. The Education team will now spend 2016 conducting consultations and completing the final detail on the new model of professional education.

Throughout 2015, the Education team engaged with overseas universities

regarding CIEH accreditation. In February, the Education team continued their close relationship with the Universiti Putrajaya Malaysia (UPM) in order to re-accredit their existing environmental health degrees.

Preparing students to become fully qualified EHPs is an important priority and throughout 2015, the Education team facilitated a programme of one-day regional PPP and Professional Interview workshops to candidates throughout the UK.

Research plays a vital role in expanding the evidence base for environmental health interventions. In 2015 the Education team produced Volume 15 of the *Journal of Environmental Health Research* (JEHR) in order to help EHPs share their research amongst their environmental health colleagues.

The JEHR is a peer-reviewed journal, which publishes original research papers on various topics that have a bearing on public and environmental health, featuring articles, literature reviews, law reports, proceedings of conferences and symposia, as well as commentaries on technical and professional matters.

2015 was an extremely productive year for the Education team. Their most significant project was conducting a major review of all aspects of the education and training of those seeking to enter the Environmental Health workforce.



TiFSiP The Institute of Food Safety Integrity & Protection

TiFSiP was established to connect professionals from all sectors who have a commitment to keeping food “safe, healthy and trustworthy” and is interested in five key themes: food safety, food integrity, nutrition and health and food sustainability.

An additional benefit offered to CIEH members, TiFSiP is a new community, built around sharing knowledge and insight to promote and support high standards of professional practice and drive innovation across the food sector.

TiFSiP is supported by an Advisory Board, chaired by Professor Chris Elliott. Other members are drawn from high-profile organisations, including the Food Standards Agency, the Department for Environment, Food and Rural Affairs, the Better Regulation Delivery Office and the National Food Hygiene Focus group. Further Board members come from leading retailers, food services, consultants, trainers, professional bodies and academics.

In 2015, TiFSiP delivered CIEH food policy, including working with government and other key stakeholders, supporting CIEH membership events, responding to technical queries, and providing media commentary.

One high-profile campaign saw TiFSiP engage with key decision-makers in the UK and within the EU to support and recognise the competence of Environmental Health Practitioners (EHPs) to carry out specific inspections on certain Products of Animal Origin at Borders and inland.

The competence of EHPs to continue this work in the UK had been challenged by the European Parliament as part of their review of the Official Controls Regulation but at the end of 2015, the EU Council supported to maintain the UK status quo.

An additional benefit offered to CIEH members, TiFSiP is a new community built around sharing knowledge and insight to promote and support high standards of professional practice and drive innovation across the food sector.

The port inspection campaign was a positive example of TiFSiP’s collaborative aspirations as they worked with and were supported by the FSA, the Port Health Special Interest Group, as well as engaging with CIEH members to secure commitments from their local MPs and MEPs to resist changes proposed by the European Parliament on the grounds of public health protection.

September saw TiFSiP produce a CIEH whitepaper on ‘may contain’ food allergen labelling, which culminated in a roundtable with food businesses and additional support from the FSA to discuss this complex issue.



TiFSiP has also been innovative in its approach to sharing best practice and in October, TiFSiP launched its first online ‘surgery’ on allergens, giving members the opportunity to pose questions to a panel of experts that they would have otherwise not have access to.

Collaboration is at the heart of TiFSiP and in its first year of operations, TiFSiP established expert working groups to tackle specific issues through its secure hub facility, which allows remote working to support face to face meetings.

Further developments in 2015 saw TiFSiP facilitate a monthly e-newsletter with contributions from leading experts, as well as a range of specialist training courses, which are available at reduced cost for members. For example, Counter Fraud Technician training was developed with partners from the School of Counter Fraud studies at the University of Portsmouth.

In 2016, TiFSiP will continue to develop further services including:

- Events on food fraud intelligence, in partnership with FSA and the Intellectual Property Office
- A Food Law in Practice conference
- The annual Food Conference
- New working groups, such as one on food control innovation
- New training courses on horizon scanning and developing a good food safety culture
- In partnership with Public Health England, a new toolkit for local authorities to improve healthy eating practices of families outside of the home



EHN and media

The CIEH has various channels to communicate the latest developments in the world of environmental health to its members, the environmental health profession and the wider public. These include the media and social media, as well as the CIEH-owned *Environmental Health News*.

Environmental Health News

Environmental Health News (EHN) is now a print magazine and website, backed by an online page-turning issue, a jobs website and weekly job alerts.

In 2015, EHN continued to provide accessible and authoritative information across the spectrum of environmental health and supplied a valued service to job hunters and advertisers.

The magazine recorded a double digit growth in revenue compared to the previous year and made a substantial financial contribution to the CIEH.

2015 saw the magazine devote themed issues to: food safety, including expert analysis from TiFSiP; health and safety, featuring an exclusive interview with head of the HSE's Local Authority Unit, Kate Haire; as well as housing and environmental protection.

The general election, in May, was covered by a special issue, in which the main political parties' policies were measured against a comprehensive CIEH manifesto.

Other important themes were dissected and debated during the year, including the devolution of public health powers to Scotland, Wales and Northern Ireland, continuing austerity and cuts to councils, a high-profile debate on the nation's unhealthy food (particularly sugar), new powers to tackle rogue landlords, allergy regulations for caterers, and the new food law code of practice and guidance.

As usual, prosecutions were recorded, space was given for commentary by specialists, and expert legal commentary was provided by CIEH Wales director, and barrister, Julie Barratt.

The digital edition of EHN is produced weekly. The digital edition differs from the magazine in that it has more news stories but still covers the wide array of environmental health issues.

In 2015, 53,000 people visited the EHN Online website and the weekly email alert was sent to an average of more than 10,000 people per week.

In the run up to the election in May, *EHN Extra* published video interviews with the then housing minister, Stephen Williams, and the shadow public health minister at the time, Luciana Berger.

EHN Extra has also explored new technologies in 2015 and, in April, published a multimedia investigation into the human fallout from London's housing crisis and the efforts of courageous EHOs to rescue people from intolerable conditions.

Further video interviews with the former health select committee chair, Kevin Barron, and the new head of the Food Standards Agency's food crime unit, Andy Morling, were also published in 2015.

2015 has continued to be a successful year for EHN and this was confirmed by the fact that 78% of CIEH members indicated they were either 'satisfied' or 'very satisfied' with the magazine, following a comprehensive membership survey.

Media relations and social media

Overall in 2015, through media relations, the CIEH reached a potential audience of 191 million and achieved an Advertising Value Equivalent of approximately £884,000, which is what it would have cost the CIEH if it was paying for advertising space.

The CIEH's official Twitter account @The_CIEH continued to build its voice and reputation and, following the posting of more than 900 messages, the CIEH amassed more than 870 new followers, made 470,000 impressions, which is the number of times users saw the message on twitter, and was mentioned approximately 1,800 times by other Twitter users.

2015 saw the CIEH confirm its status as a leading commentator in the media on all issues connected with environmental health.

High-profile appearances for the CIEH in 2015 included:

- The *Financial Times* featured results from Environmental Health Workforce Survey 2014/15
- Julie Barratt appeared on Sky News and BBC Radio 4's *Today Programme* in connection with DIY tattoos
- Graham Jukes was interviewed by *The Times* in connection with a story on e-cigarettes in the workplace
- The *Independent* and other leading food trade publications, including *The Caterer* and *The Grocer*, covered the whitepaper on 'may contain' allergen labelling

Trustees' Annual Report

The Trustees present their report together with the Audited Financial Statements for the year ended 31 December 2015.

Reference and administrative detail

Name:

The Chartered Institute of Environmental Health is also known as the CIEH.

Constitution:

The CIEH was granted a Royal Charter on 27 July 1984.

Status:

The CIEH is a registered charity

Registered Charity Number:

290350
(www.gov.uk/government/organisations/charity-commission)

The registered office is:

Chadwick Court,
15 Hatfields,
London
SE1 8DJ

Contact details are:

Tel: 020 7928 6006
Fax: 020 7827 5862
Email: membership@cieh.org
Website: www.cieh.org

Trustees

The names of the CIEH's Trustees are listed on page 52.

The CIEH President was Tim Everett, LLB, CFCIEH.

CIEH regulations govern the election and appointment process of Trustees. Three Trustees are recruited through advert and selection process and six Trustees are nominated and elected by the CIEH's Assembly. Assembly members are nominated and elected by the members in the CIEH's regions and special interest groups. The President is automatically appointed as a Trustee. Four Trustees retire in rotation after a three year term of office, and are eligible for re-election or re-appointment.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and charity and of the incoming resources and application of resources, including the income and expenditure, of the group for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- observe the methods and principles in the Charities SORP; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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. 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.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

CIEH Charitable Object

The Charitable Object of the CIEH is to promote for the public benefit the theory and science of environmental health in all its aspects and the dissemination of knowledge about environmental health.

CIEH Mission

The mission of the CIEH is to promote effective environmental health practice.

Our Vision

Our vision is Environmental health; Leading, inspiring and delivering a safer, cleaner and healthier world.

Environmental health is concerned with the health and wellbeing of communities, individuals and organisations; the condition and sustainability of the places where we live, work and relax; and the safety of the food we eat.

The way the world thinks about health and wellbeing is changing. Governments throughout the world recognise that reducing health inequalities needs more prevention than cure and the role of environmental health practitioners, their skills and competencies, are essential in addressing the improvements needed in society to maintain healthy lifestyles and choice.

Public Benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and when planning our programmes. The significant activities undertaken by the organisation to further its charitable purposes and Royal Charter obligations for the public benefit are detailed within this annual report and the commentary provided by the President, Chair and Chief Executive.

CIEH Structure

The CIEH is structured to enable the delivery of our aims to a wide audience, including government, our members, the general public, training providers and the media.

Our governing body is the Board of Trustees, which sets the overall strategic direction for our activities. We have committees and boards overseeing different areas of operation.

Each member of the CIEH belongs to a geographic region based on the former boundaries of the English regional government offices and the Countries of Wales, Scotland and Northern Ireland. The twelve regions provide a range of activities based primarily on maintaining the skills, competence and continuing professional development of our members and ensuring opportunities for peer review and contact. The regions have democratically elected management boards who determine the regional work programmes and activities to accord with our Royal Charter objects.

In addition to the regional structure, special interest groups (SIGs) provide a national occupational focus to the activities of members working in commerce and industry, port health, international development and research.

In total, 32 representatives of the regions and SIGs meet together three times a year as an elected Assembly and feed members' professional views into the governance structure of boards and committees.

The Board of Trustees consists of 10 members, constituting the President, six elected by the Assembly of Representatives, who are themselves elected by the CIEH membership, and three appointed specialists. It is the ultimate decision making body for the operation of the charity. There are three committees reporting through to the Board of Trustees.

As part of their induction programme, new Trustees are made aware of their responsibilities as Trustees of the CIEH. The induction includes an introduction to the objectives, scope and policies of the charity, the use of charitable funds and they are provided with detailed Charity Commission

information on trustee responsibilities.

The Risk and Audit Committee consists of seven members who are responsible for identifying risks arising from all CIEH activities and overseeing the management of these risks to ensure the charity fulfils its strategic aims and objects. It agrees the audit strategy with the external auditors, receives their management letter and ensures that issues are resolved through the risk management process.

The Professional Standards and Policy Committee provides policy advice and guidance to the executive on environmental health professional issues and makes recommendations to the Board of Trustees. It consists of 15 members.

The Qualifications Standards Committee reports into the Professional Standards and Policy Committee on matters for joint policy determination and acts on behalf of, and in conjunction with, the Trustee board as the main awarding organisation for the CIEH. It deals with all matters relating to the operation of the CIEH professional examinations, practical training assessment, accreditation of courses by the CIEH and other relevant vocational qualifications. It consists of 10 members.

Day to day management of the CIEH

The CIEH Chief Executive until 31 December 2015 was Graham Jukes, and from 1 January 2016 is Anne Godfrey, to whom the day-to-day management of the organisation is delegated by the Trustees. Their work in managing the whole organisation is supported by an Executive Management Team consisting of: Charles Angus, Executive Director of Corporate Services; Frank Post, Executive Director of Commercial Services; and, until her resignation with effect on 30 November 2015, Catherine Horsfield, Executive Director of Stakeholder Engagement.

The Executive Management Team meets weekly and considers forthcoming issues and corporate direction, and reports to the Board of Trustees and all the boards and committees of the CIEH. The Executive Management Team is supported by a Senior Management Forum, consisting of all heads of departments and the Directors of Wales and Northern Ireland, which meets monthly to consider cross organisational management, operational and policy implementation issues. Remuneration of the Executive Management Team is set by Trustees from consideration of the job descriptions and the required qualifications, skills and experiences, with benchmarking undertaken against similar organisations in the same business sector and location.

Details of relevant advisers and relevant supporting organisations are given on page 53.

Management of CIEH Limited

Many of the activities of the CIEH are undertaken and delivered by its wholly-owned subsidiary company, CIEH Limited. Responsibility for the management of its operations rests with its board of directors in line with the requirements of company law. The Board of CIEH Limited meets five times a year and was chaired in 2015 by Geoff Ward. In 2015, the Board consisted of three independent non-executive directors, and the four members of the Executive Management Team. A representative of the Chair of the Board of Trustees and the President attend the CIEH board meetings as observers. The CIEH, as sole shareholder of CIEH Limited, has overall control of the company.

CIEH Limited owned 75% of Environmental Health Testing LLC (EHT), a business undertaking similar activities to CIEH Limited in the US. Responsibility for the management of its operations rested with its board of directors, chaired in 2015 by Geoff Ward. The governance arrangements

were in line with UK company good practice and the requirements of US company law. Day-to-day management was exercised by Larry Lynch, the President of EHT. The interest in EHT was sold to the National Restaurant Association on 1 February 2016 for USD 3.15 M. The proceeds will be reinvested in developing membership and commercial interests from the UK.

Internal Controls

The Board of Trustees is responsible for the CIEH's systems of internal control. The key features of the internal control system that operated throughout the period covered by the financial statements were:

- a clear organisation structure for monitoring the conduct and operation of the CIEH with defined reporting lines, levels of responsibility and delegation of authority;
- communication of ethical values and a controls awareness through written codes of conduct, formal standards of discipline and employee performance appraisal;
- a system of review and monitoring of the key areas of risk; and
- regular consideration by the Board of Trustees and the Board of Directors of CIEH Limited of management accounts, forecasts and budgets, and key performance indicators.

In accordance with the guidance of the Turnbull Committee on internal control, an ongoing process has been established for identifying, evaluating and managing risks faced by the CIEH. The Executive Management Team reporting into the Risk and Audit Committee and the Trustee and Company Boards continually

undertake an assessment of the risks faced by the organisation and, in particular, on the management of UK income-generating entities and the Charity, and it is a core part of their decision-making processes. Key decisions, including those of an investment nature, are taken by the Board of Trustees and the Board of Directors of CIEH Limited.

The Board of Trustees has reviewed the operation and effectiveness of this framework. The Board of Trustees acknowledges that there are inherent limitations in any system of internal financial control and accordingly even the most effective system can provide only reasonable, and not absolute, assurance with respect to the preparation of financial information and the safeguarding of assets. The reorganisation of structures and systems completed during 2012 and the review of those systems after three years of operation now provides greater visibility and control.

The Board of Trustees considers that the CIEH has adequate resources to continue in operational existence for the foreseeable future. For this reason, the going concern basis continues to be adopted in preparing the financial statements.

Financial Review

The charity experienced another challenging year, with a reduction of £1.58 M to its general funds. This arose mainly from a continuing decline in our core commercial activity as an awarding organisation for vocational training in the areas of food safety, health and safety and first aid. Investment returns were also adversely impacted by turbulent stock markets in the latter part of the year. Gift Aid from CIEH Limited reduced from £0.75 M in 2014 to £0.63 M in the current year. Total funds reduced by £1.36 M, mainly due to the transfer of £0.24 M to the lease redemption reserve from the general fund.

Total incoming resources of £12.01 M were £0.07 M higher than that achieved in 2014, due primarily to a further strong performance from the 15 Hatfields conferencing facility and a full year of income from our investment portfolio, which offset the declining contribution from our awarding organisation.

During the year, £0.33 M was spent on capital additions to business applications to improve the service delivery to members and customers, including the on-line shop implemented in the first quarter of 2015, e-Learning products, and the development and implementation of a training centre and trainer portal for our awarding organisation. A further revenue investment of £0.46 M was incurred for the setting up of The Institute of Food Safety, Integrity and Protection (TiFSiP).

During 2015, the charity invested £0.03 M in developing new accreditation and training products, in the fields of Health and Safety, First Aid and Environmental Management. New products from 2014 and 2015 generated additional revenue of £0.10 M within the year.

The cash inflow of £0.37 M was primarily due to the withdrawal of £1.25 M from the investment portfolio in order to fund the operating outflow of £0.55 M together with capital expenditure of £0.33 M.

The 150-year lease on 15 Hatfields has an initial annual rental of £0.34 M which will be subject to five-yearly, upwards-only, rent reviews. As the risks and rewards of the property substantially remain with the CIEH, the proceeds from the disposal of the freehold interest have been disclosed as a long-term capital lease within Creditors due after one year. A finance charge of 3.41% will be applied to the opening balance each year into the future to ensure adequate provision is made for the payment of the initial rent over the term of the lease. However, as FRS102

does not allow for the effect of future rent reviews, an additional charge of 2.14% per annum will be transferred over to a lease redemption reserve to allow for the impact of future rent reviews assumed at 16% for each review from the 15th year of the term of the lease.

Management of Risk

The Board of Trustees manage risk through a formal risk strategy utilising registers to identify, evaluate and mitigate risks arising at corporate and project levels. Corporate level risks are reviewed regularly by Trustees and the Risk and Audit Committee.

The key financial risks and mitigation actions taken are detailed as follows:

- Solvency of the organisation at risk from declining commercial revenues. This is being addressed through developing new products and platforms to recognise changing customer needs and preferences for how training is delivered.
- Liquidity risk, which has been addressed through the sale and leaseback of Chadwick Court and investment of the proceeds into more liquid assets.
- Investment risk, which is managed through diversification in accordance with an agreed asset allocation strategy and through a series of funds under the control of a professional investment manager and overseen by the Investment Sub-Committee of the Trustee Board.
- Credit risk, which is managed through formal policies for proactive credit control prior to sale of goods and services to customers, including assessment of the financial statements of potential new customers.
- There is no interest rate risk for the CIEH as it does not borrow funds to finance operations.

- Currency risk, which is managed through forward exchange contracts in relation to distributions from the operations of the US subsidiary EHT LLC.
- Pension funding risks, particularly in respect of the previously closed LGPS scheme which had a potential closure liability of £5.4 M; this has been alleviated by reopening the scheme to new members as the vehicle for auto-enrolment during 2014.

Reserves Policy

The Trustees annually review the reserves of the charity. This review encompasses the nature of the income and expenditure streams, the need to match variable income with commitments and the nature of the reserves. Previously, the Trustees had determined that the minimum level of the reserves should be sufficient to meet all the committed liabilities of the charity in the event of winding down or transfer of its activities to another entity. However, the substantial increase in the charity's net liquid assets has made this policy redundant. A more appropriate policy has been agreed by the Trustees to hold six months expenditure within reserves. Based upon the 2016 budget, this figure is estimated to be £5.02 M which is currently 57% covered by reserves. The Trustees plan to build reserves back to 100% of six months expenditure by 2018 through development of new commercial activities, expanding membership and strong control over costs.

The revaluation reserve has arisen on the previous revaluation of the charity's land and buildings and will be released to general reserves in line with the depreciation of the property.

FRS102 does not permit the impact of future, five-yearly rent reviews to be incorporated into the capital lease liability. As the amounts involved over the

150-year period are expected to have a significant financial impact, a Lease Redemption Reserve has been created as a designated reserve to make prudent provision for the additional finance costs associated with these rent reviews.

Free reserves are provided solely by the unrestricted general fund, amounting to £2,399k on 31 December 2015.

Investment Powers

The Board of Trustees may invest any monies belonging to the CIEH in accordance with the provisions of the Trustee Act 2000, or in the purchase of freehold or leasehold property in the United Kingdom provided that as regards leasehold property the term thereof shall have at least 60 years to run.

The funding provided to the CIEH through the sale and leaseback of 15 Hatfields has been invested to meet its charitable objectives for the long term. Cazenove Capital Management (an operating division of Schroder & Co) was appointed to advise the Investment Sub-Committee of the Trustee Board in the construction of a suitable investment portfolio, and to manage the investment into specific funds to be held within the portfolio. The strategic target is to achieve a long return of 4% above inflation with a risk profile of less than 5% probability of making a capital loss exceeding 10% of the portfolio value within any one year. During 2015, the fund made a total return of 2.2% (2014: 5.1%).

Funds held as Custodian Trustee on behalf of others

The CIEH holds funds as Custodian Trustee on behalf of others as disclosed in note 18. These funds are excluded from this report.

Auditors

haysmacintyre will be proposed for reappointment in accordance with the Companies Act 2006 at the next annual meeting.

Statement as to disclosure of information to our auditors

In the case of each of the persons who are Trustees of the charity at the date when this report was approved:

- so far as each of the Trustees is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- each of the Trustees has taken all the steps that he/she ought to have taken as a director to make himself/herself aware of any relevant audit information (as defined) and to establish that the charity's auditors are aware of that information.

Employees and Members

The Board of Trustees would like to take this opportunity to thank all CIEH employees and all its volunteer members engaged in running its regions, special interest groups and branches throughout the UK for their contribution towards a successful year.



On behalf of the Board of Trustees

Andrew Statham
14 April 2016

Independent Auditors' Report

To the Trustees of the Chartered Institute of Environmental Health (CIEH)

We have audited the financial statements of Chartered Institute of Environmental Health for the year ended 31 December 2015 which comprise the consolidated Statement of Financial Activities, the charity and group Balance Sheets, the consolidated Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. 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 Auditors' 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement set out on page 22, the trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's and group's affairs as at 31 December 2015, 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 requirements of the Charities Act 2011.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

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

haysmacintyre

haysmacintyre
Statutory Auditor
26 Red Lion Square
London
WC1R 4AG

Date: 14 April 2016

Consolidated Statement of Financial Activities (SoFA) (Incorporating an Income and Expenditure Account)

for the year ended 31 December 2015

		Group	
		2015	2014
		Unrestricted funds	Unrestricted funds
		£'000	£'000
	Note		
Income from charitable activities			
Subscription and membership income	3	1,571	1,531
Education income	3	8,208	8,456
Conference income	3	746	764
Regional income	3	82	71
Income from other trading activities			
Commercial trading	3	1,176	976
Income from investments			
Investments	3	225	136
Total income and endowments		12,008	11,934
Expenditure			
Expenditure on charitable activities			
Membership	5	2,062	1,859
Education	5	9,472	8,735
Conferences	5	1,707	1,536
Regions	5	171	168
Expenditure on raising funds			
Commercial trading operations	5	617	525
Investment management fee	5	73	39
Total expenditure		14,102	12,862
Net (expenditure) resources for the year		(2,094)	(928)
(Loss) / gain on investments		(14)	265
Foreign exchange gains		1	36
Net (outgoing) resources before taxation and minority interest		(2,107)	(627)
Taxation		37	-
Minority interest		(20)	(71)
Net movement in funds before defined benefit scheme (loss)		(2,090)	(698)
Pension scheme – actuarial gain / (loss)	10	770	(1,345)
Net movement in funds before minority interest		(1,320)	(2,043)
Minority interest		(42)	34
Net movement in funds after minority interest		(1,362)	(2,009)
Funds brought forward at 1 January		4,241	6,250
Funds carried forward at 31 December		2,879	4,241

None of the CIEH's or the group's activities were acquired or discontinued during the above two financial years. There were no recognised gains or losses other than those shown above.

Balance Sheets

as at 31 December 2015

		Group		CIEH	
	Note	2015 £'000	2014 £'000	2015 £'000	2014 £'000
Fixed assets					
Intangible fixed assets	12	487	422	38	123
Tangible fixed assets	11	7,578	7,692	7,469	7,547
Investments	13.1	8,411	9,505	8,411	9,505
		16,476	17,619	15,918	17,175
Current assets					
Stocks		208	241	-	-
Debtors	16	1,371	1,668	828	960
Cash at bank and in hand		1,171	805	842	403
		2,750	2,714	1,670	1,363
Creditors: amounts falling due within one year	17(i)	(2,538)	(2,240)	(2,129)	(1,758)
Net current assets		212	474	(459)	(395)
Total assets less current liabilities		16,688	18,093	15,459	16,780
Creditors: amounts falling due after more than one year	17(ii)	(9,640)	(9,635)	(9,630)	(9,632)
Total net assets before pension deficit		7,048	8,458	5,829	7,148
Defined benefit pension scheme liability	10	(4,169)	(4,217)	(4,169)	(4,217)
Total net assets		2,879	4,241	1,660	2,931
Funds and reserves					
Unrestricted general funds	19	2,399	3,974	1,229	2,755
Revaluation reserve	19	4,150	4,178	4,150	4,178
Lease redemption reserve	19	450	215	450	215
Pension fund	19	(4,169)	(4,217)	(4,169)	(4,217)
Group funds		2,830	4,150	1,660	2,931
Minority interest	19	49	91	-	-
Total funds	19	2,879	4,241	1,660	2,931

The notes on pages 31 to 51 form an integral part of these financial statements.

Approved and authorised for issue
on behalf of the Board of Trustees on
14th April 2016



Andrew Statham,
Chairman, Board of Trustees



Tim Deveaux,
Deputy Chairman, Board of Trustees

Consolidated Cash Flow Statement

for the year ended 31 December 2015

		2015		2014	
	Note	£'000	£'000	£'000	£'000
Cash flow from operating activities	20		(553)		(2,704)
Cash flow from investing activities					
Purchase of tangible assets	11	(61)		(90)	
Cash withdrawal from investments	13.1	1,250		850	
Purchase of investments		-		(10,000)	
Purchase of intangible assets	12	(264)		(345)	
Loan to RH Environmental repaid		-		1	
Net cash provided by investing activities			925		(9,584)
Cash flows from financing activities					
Capital element of finance lease rentals		(6)		(11)	
Net cash provided by financing activities			(6)		(11)
Change in cash and cash equivalents in year	22		366		(12,299)
Cash and cash equivalents at beginning of year			805		13,104
Cash and cash equivalents at end of year	21		1,171		805

Notes to the Financial Statements

for the year ended 31 December 2015

1 Accounting Policies

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention, with the exception of fixed asset investments, which are included at their market value at the balance sheet date. The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP 2015), the Companies Act 2011 and applicable accounting standards (FRS102).

Following the transition to FRS102 for the first time in 2015, all of the accounting policies have been aligned with the new accounting standard and where these have resulted in a material change to the amounts, classification or presentation within the financial statements as at the date of transition then a transitional adjustment has been made. The principal accounting policies and estimation techniques are as follows.

Transition to FRS102

This is the first year the charity has presented its results under FRS102 and SORP2015. The last financial statements under previous UK GAAP were for the year ended 31 December 2014. The date of transition to FRS102 was 1 December 2014. Set out below are reconciliations of reserves from the amounts previously stated in the 2014 financial statements following the change in accounting policies. The impact on the reserves at both dates, and on the surplus for the year ended 31 December 2014 is set out in note 28.

Changes to accounting policies

The following changes to accounting policies have been applied on transition to FRS102:

- Holiday pay accrual

1.2 Leasehold property

On 20 December 2013, the charity entered into a sale and leaseback agreement on the charity's property, Chadwick Court, located at 15 Hatfields, London. The property is held

by the charity under a 150 year long lease. The property has been reclassified as a long-leasehold property in note 11. The Board of Trustees consider that the risks and rewards of ownership rest with the charity and consequently account for the long-leasehold as a finance lease and continue to recognise the property as a fixed asset in the financial statements of the charity.

Depreciation is charged over its revised useful economic life of 150 years. An adjustment is also made to the revaluation reserve and credited to the general funds in note 19.

Refer to note 28 points 1, 2 and 3 which explain the FRS102 transition.

1.3 Other fixed assets

Tangible fixed assets

Tangible fixed assets are depreciated or amortised on a straight line basis to write off the cost of these assets over their estimated useful lives. The principal rates are:

Fixtures & Fittings	20%
Office equipment	33%
Computer hardware	33%

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses.

Software costs are recognised as an intangible assets when supplied by a third party. The costs are transferred from under construction to assets when the software comes into use. At that point in time they start to be depreciated.

Depreciation is charged so as to allocate the cost of intangibles less their residual values over their estimated useful lives, using the straight-line method. The principal rates are:

Software	33%
----------	-----

IT developments, which are expected to generate future revenues and meet

the other criteria allowable under section 18 of FRS102 have been capitalised as appropriate. No depreciation is charged on assets under construction.

Purchased goodwill is stated at cost and has now been fully depreciated over its useful life of 12 years.

1.4 Stocks

Stocks of publications and course material are stated at the lower of cost or net realisable value, after making due allowance for obsolete and slow moving items.

All stock items are finished goods held for resale

1.5 Expenditure

All expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered. Any VAT which is not recoverable by the CIEH is included in allocated support costs (note 6).

Direct expenditure is directly allocated to specific activities and has been included in those cost categories. Indirect costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of the direct usage in the various categories.

Governance costs relate to the general running the charity as opposed to those costs associated with fund raising or charitable activity. These costs include Board of Trustee costs, audit costs and other strategic management costs (note 7).

1.6 Income and endowments

Subscriptions and membership fees are accounted for on an accruals basis. No income is accrued in relation to unpaid subscriptions at the year-end. Amounts received in advance are deferred to the period to which they relate.

Education income is accounted for on an accruals basis in respect of professional exams and public training courses.

Notes to the Financial Statements *continued*

for the year ended 31 December 2015

Conference income is accounted for on an accruals basis and is generated from the delivery of CIEH events to its members and the public, as well as from the hire of its facilities (conference and meeting rooms), including the provision of catering, equipment and related services.

Rents receivable are accounted for on an accruals basis

1.7 Research and development

Research and development expenditure for products is charged to the Consolidated Statement of Financial Activities in the year in which it is incurred.

1.8 Operating leases

Rentals paid under operating leases are included in the Consolidated Statement of Financial Activities on a straight line basis over the term of the lease.

1.9 Finance leases

Obligations under the finance lease for Chadwick Court were initially recognised at their fair value, net of any transaction costs directly attributable to the finance issue. Subsequently, the obligation under the finance lease is carried at amortised carrying value using the 'effective interest method', which allocates the interest expense over the period to maturity at a constant rate on the balance of the liability carried in the balance sheet for the relevant period.

1.10 Pensions

The CIEH operates a **defined benefit pension** scheme. The scheme was reopened to new members from 1 May 2014, operating as the CIEH's nominated scheme as part of Auto Enrolment. The amounts charged in resources expended are the current service costs and gains and losses on settlements and curtailments are included as part of staff costs. Vested past service costs are recognised immediately in the Consolidated Statement of Financial Activities. The interest cost and the expected return on assets are charged to net finance charges within support costs. Actuarial gains and losses are recognised

immediately. The defined benefit scheme is funded, with the assets of the scheme held separately from those of the group, in separate trustee-administered funds. The pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent currency and term to the scheme liabilities. Actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The resulting defined benefit asset or liability, net of the related deferred tax, is presented separately after other net assets on the face of the balance sheet.

The CIEH also operates a **defined contribution** scheme and the amount charged to the Consolidated Statement of Financial Activities in respect of pension costs and other post-retirement benefits is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

1.11 Foreign currency

Foreign currency transactions are recorded in sterling at the average rate for the year. Monetary assets and liabilities in foreign currencies are translated into sterling at the year-end rate of exchange. Non-monetary assets are translated at the historic exchange rate prevailing at the date of transaction. Exchange differences on monetary assets and liabilities and trading transactions arising in the ordinary course of business are dealt with through the Consolidated Statement of Financial Activities.

1.12 Deferred taxation

Deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, where transactions or events that result in an obligation to pay more or less tax in the future have occurred by the

balance sheet date. Deferred tax is calculated at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse.

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds subject to a specific trust, restrictions as to use placed on the funds by the donor. The CIEH has no restricted funds.

Endowment funds are funds where there is no power to convert the capital sum of a donation into income. The interest only can be used as directed by the donor. The CIEH has no endowed funds.

1.14 Investments

Profit or loss on investment is recognised in the Consolidated Statement of Financial Activities on a cash receivable basis.

Investments are stated at market value at the balance sheet date.

A gain or loss is "realised" when the disposal proceeds of investments (at market value) is different from its value at the start of the year.

A gain or loss is "unrealised" when the market value of an investment at the end of the year is different from its value at the start of the year (or from the date it was purchased during the year).

2 Subsidiary activities

The CIEH has two wholly-owned UK trading subsidiaries; CIEH Limited and TiFSiP Limited.

CIEH Limited, a holding company registered in England, carries out mainly primary purpose trading activities, providing qualifications, organising seminars and publishing magazines. For the year £628,408 (2014: £745,148) was gift aided to the charity. CIEH Limited has a subsidiary, Chadwick Holdings Incorporated (CHI), a holding company registered in the United States of America. Their income and expenditure relating to environmental health qualifications, seminars and publications has been included under charitable activities in education and conferences in the group statement of financial activities. Chadwick Holdings Inc. sold its entire investment in Environmental Health Testing LLC for a cash consideration of USD 3.15million on 1 February 2016.

TiFSiP Limited, is a new holding company incorporated on 13 March 2014, in the United Kingdom. TiFSiP Limited is a new membership organisation carrying out primary purpose trading activities around offering a platform to enable greater coordination and cooperation between all those involved in food safety and standards setting, supporting professionals throughout the food industry by giving them the tools they need and the competence and authority to use them, the provision of effective quality training and the dissemination of good practice that will ultimately help to better safeguard the delivery of food to consumers. TiFSiP Limited commenced trading on 1 April 2015 and, therefore, had no trading activities during 2014.

A summary of the trading results for CIEH Limited, its subsidiary, Chadwick Holdings Incorporated, and CIEH's subsidiary, TiFSiP Limited, is shown below.

	CIEH Limited		CHI (US)		TiFSiP Limited	
	2015 £'000	2014 £'000	2015 £'000	2014 £'000	2015 £'000	2014 £'000
Turnover	7,041	7,303	2,794	2,581	11	-
Total expenditure	(6,341)	(6,377)	(2,857)	(2,516)	(458)	-
Profit before gift aid	700	926	(63)	65	(447)	-
Gift aid to CIEH	(628)	(745)	-	-	-	-
Retained profits b/f	1,265	1,113	262	197	-	-
FRS102: holiday pay accrual	-	(29)	-	-	-	-
Retained in subsidiary	1,337	1,265	199	262	(447)	-

Notes to the Financial Statements *continued*

for the year ended 31 December 2015

3 Income and endowments

	2015			2014
	£'000	£'000	£'000	£'000
	Subscriptions & membership	Education	Conferences	Total
UK activity	438	5,334	76	6,293
US activity	-	2,790	-	2,581
Income from subsidiaries	438	8,124	76	8,874
Institute activity	1,133	84	670	1,877
	<u>1,571</u>	<u>8,208</u>	<u>746</u>	10,751
Regions			82	71
Income from charitable activities			10,607	10,822
Commercial trading operations			1,176	976
Investment income			225	136
Total income and endowments			12,008	<u>11,934</u>

Subscriptions and other income consists of membership fees, and other sources of income of a membership nature (including the membership magazine; Environmental Health News).

Education income is in respect of professional exams and public training courses.

Conference income arises from the delivery of events to members and the public.

Commercial trading operations income arises from 15Hatfields venue and events business, together with rent from letting part of Chadwick Court.

4 Regions

A summary of the results of the Regions is detailed below:

	2015	2014
	£'000	£'000
Income		
Turnover	82	71
Expenditure	<u>(171)</u>	<u>(168)</u>
Deficit for the financial year before Head Office funding	(89)	(97)
Head Office funding	112	112
Surplus for the year	<u>23</u>	<u>15</u>
Net assets of the Regions were	<u>334</u>	<u>311</u>

5 Expenditure

	2015				2014	
	Direct costs £'000	Staff costs £'000	UK/US support £'000	Institute support £'000	Total £'000	Total £'000
Membership	384	705	586	387	2,062	1,859
Education	2,069	2,154	3,158	2,091	9,472	8,735
Conferences	381	358	582	386	1,707	1,536
Subsidiary costs	<u>2,834</u>	<u>3,217</u>	<u>4,326</u>	<u>2,864</u>	13,241	12,130
Regions					171	168
Investment management fee					73	39
Commercial trading operations					<u>617</u>	<u>525</u>
Total expenditure					<u>14,102</u>	<u>12,862</u>

Basis of apportionment: Direct costs

6 Support costs

	2015			2014
	UK/US £'000	CIEH £'000	Total £'000	Total £'000
Staff costs	1,850	1,716	3,566	3,079
Office costs	1,164	248	1,412	1,260
Printing, postage and stationery	234	36	270	243
Rent, rates and maintenance	191	86	277	324
Light and heat	-	63	63	70
Publicity and marketing	318	48	366	300
Research and development	31	-	31	60
Telephones	19	8	27	40
Computers	4	1	5	9
Legal and professional	121	32	153	131
Insurance	73	23	96	79
Bank charges	43	19	62	56
Finance lease	-	331	331	343
Governance costs (see note 7)	14	100	114	110
Irrecoverable VAT	-	41	41	46
Depreciation of tangible and intangible assets	<u>264</u>	<u>112</u>	<u>376</u>	<u>266</u>
Support costs	<u>4,326</u>	<u>2,864</u>	<u>7,190</u>	<u>6,416</u>

Notes to the Financial Statements *continued*

for the year ended 31 December 2015

7 Governance costs

	2015	2014	
	£'000	£'000	
Board of Trustees and other meetings	86	78	Governance costs are the costs of general running of the charity. Included in here are the costs of the Board of Trustees and associated support costs including external audit.
Auditors' remuneration	28	32	
Governance costs	114	110	

8 Net (expenditure) for the year

	Group		CIEH	
	2015	2014	2015	2014
	£'000	£'000	£'000	£'000
<i>This is stated after charging:</i>				
Depreciation of tangible and intangible assets	376	266	112	120
Auditors' remuneration				
– audit work	34	32	16	16
– non-audit work	8	7	3	3
– audit work USA	24	21	-	-
Exchange (losses) / gains	(17)	10	-	-
Finance lease	331	343	331	343
Operating lease	46	51	-	-
Research and development	31	60	-	-

9 Employee and trustee costs

The employee costs for the Group and the charity were:

	Group		CIEH		Central services staff (finance, IT, HR, marketing and administration) are employed by the CIEH and are partially recharged to subsidiary companies on a time basis.
	2015 £'000	2014 £'000	2015 £'000	2014 £'000	
Wages and salaries	5,044	4,906	1,516	1,692	
Social security	396	452	134	169	
Pension costs	1,243	685	933	438	
Temporary staff	140	161	79	85	
Training and recruitment	169	145	93	38	
Redundancy and termination payments	117	47	101	4	
Recharge of seconded staff	(5)	(28)	(5)	-	
	7,104	6,368	2,851	2,426	

	2015	2014	2015	2014	These costs have been allocated to the most appropriate individual headings within the Statement of Financial Activities.
	Number	Number	£'000	£'000	
Membership activities	22	19	708	538	
Educational activities	68	72	2,869	2,793	
Conferences	5	4	357	328	
Commercial	9	9	316	271	
Central services	27	30	2,854	2,438	
	131	134	7,104	6,368	

	2015	2014	The executive management team of four (2014: four) were remunerated £336,666 (2014: £298,279) with company pension contribution totalling £27,452 (2014: £32,304). They received no other benefits (2014: £0). Four members of staff (2014: three) were made redundant during 2015. This resulted in a total redundancy payment of £117,032 (2014: £47,000). The Group makes pension contributions on behalf of fourteen (2014: eleven) of the employees whose emoluments exceed £60,000. No Board of Trustee member received any remuneration for services as a Trustee (2014: none). All 10 Board of Trustee members received reimbursement of their travel and subsistence expenses incurred in the performance of their duties as Board of Trustee members. These expenses totalled £23,162 (2014: £22,379).
	Number	Number	
Employees whose emoluments were over £60,000 per annum:			
£60,000 – £69,999	9	6	
£70,000 – £79,999	1	1	
£80,000 – £89,999	2	2	
£90,000 – £99,999	-	1	
£100,000 – £109,999	1	1	
£110,000 – £119,999	1	-	
	14	11	

Transactions with Board of Trustee members, officers of the CIEH, Directors of CIEH Limited, Directors of TiFSiP Limited, are disclosed in note 25.

Notes to the Financial Statements *continued*

for the year ended 31 December 2015

10 Pension contributions

During the year, costs relating to the various pension funds to which CIEH contributes were as follows:

	Group		CIEH	
	2015 £'000	2014 £'000	2015 £'000	2014 £'000
London Pension Fund Authority	1,137	463	906	352
Aegon UK PLC	77	195	19	75
Other	29	27	8	11
Total pension costs	1,243	685	933	438

The LPFA scheme is a successor to the last GLC fund and is a **Career Average Revalued Earnings (CARE) scheme**. It is actuarially valued on a three year cycle. In line with the 2013 valuation, CIEH's contributions are 12.2% (2014: 12.2%).

In accordance with Financial Reporting Standard Number 102, CIEH is required to disclose certain information concerning assets, liabilities, income and expenditure related to defined benefit pension schemes for its employees. Certain employees of CIEH participate in the LPFA Pension Fund, part of the Local Government Pension Scheme, a defined benefit statutory scheme. The fund is administered by LPFA in accordance with the Local Government Pension Regulations 2007/08, as amended.

The return on the fund (on a bid value to bid value basis) for the year to 31 December 2015 is estimated to be 2%. The actual return on the fund assets over the year may be different. The estimated asset allocation for the Chartered Institute of Environmental Health as at 31 December 2015 is as follows:

Employer asset share – bid value	31 Dec 2015		31 Dec 2014	
	£'000	%	£'000	%
Equities	3,318	48	2,879	44
LDI/cashflow matching	865	12	551	9
Target Return Portfolio	1,412	20	1,842	29
Infrastructure	363	5	313	5
Commodities	29	1	64	1
Property	220	3	182	3
Cash	755	11	600	9
Total	6,962	100%	6,431	100%

The assumed life expectations from age 65 are:

	31 Dec 2015	31 Dec 2014
Life expectancy from age 65 years		
Retiring today		
Males	23.0	22.9
Females	25.7	25.7
Retiring in 20 years		
Males	25.3	25.2
Females	28.0	27.9

10 Pension contributions *continued*

The financial assumptions used to calculate the results are as follows:

Assumptions as at	31 Dec 2015		31 Dec 2014		31 Dec 2013	
	% p.a.	Real	% P.a.	Real	% P.a.	Real
RPI increases	3.2%	-	3.2%	-	3.6%	-
CPI increases	2.3%	-0.9%	2.4%	-0.8%	2.8%	-0.8%
Salary increases	4.1%	0.9%	4.2%	1.0%	4.6%	1.0%
Pension increases	2.3%	-0.9%	2.4%	-0.8%	2.8%	-0.8%
Discount rate	3.8%	0.6%	3.4%	0.2%	4.6%	1.0%

Statement of financial position as at 31 December 2015

Net pension asset as at	31 Dec 2015	31 Dec 2014	31 Dec 2013
	£'000	£'000	£'000
Present value of the defined benefit obligation	11,131	10,648	9,994
Fair value of Fund assets (bid value)	6,962	6,431	7,286
Deficit / (Surplus)	4,169	4,217	2,708
Present value of unfunded obligation	-	-	-
Unrecognised past service cost	-	-	-
Impact of asset ceiling	-	-	-
Net defined benefit liability / (asset)	4,169	4,217	2,708

Statement of profit or loss for the year to 31 December 2015

The amount recognised in the profit and loss statement are:	Year to 31 Dec 2015	Year to 31 Dec 2014
	£'000	£'000
Service cost	991	455
Net interest on the defined liability (asset)	136	128
Administration expenses	10	11
Total loss (profit)	1,137	594

Notes to the Financial Statements *continued*

for the year ended 31 December 2015

10 Pension contributions *continued*

Asset and benefit obligation reconciliation for the year to 31 December 2015

Reconciliation of opening and closing balance of the present value of the defined benefit obligation

	Year to 31 Dec 2015	Year to 31 Dec 2014
	£'000	£'000
Opening defined benefit obligation	10,648	9,994
Current service cost	991	455
Interest cost	362	437
Change in financial assumptions	(883)	1,192
Estimated benefits paid net of transfers in	(210)	(1,554)
Contributions by Scheme participants	223	124
Closing defined benefit obligation	11,131	10,648

Reconciliation of opening and closing balances of the fair value of Fund assets

	Year to 31 Dec 2015	Year to 31 Dec 2014
	£'000	£'000
Opening fair value of Fund assets	6,431	7,286
Interest on assets	226	309
Return on assets less interest	(113)	(21)
Administration expenses	(10)	(11)
Contributions by employer including unfunded	415	298
Contributions by Fund participants	223	124
Estimated benefits paid plus unfunded net of transfers in	(210)	(1,554)
Closing fair value of fund assets	6,431	6,431

The total return on fund assets for the year to 31 December 2015 is £113,000.

10 Pension contributions *continued*

Sensitivity analysis	£'000	£'000	£'000
Adjustment to discount rate	+0.1%	0.0%	-0.1%
Present value of total obligation	10,961	11,131	11,304
Projected service cost	884	898	913
Adjustment to long term salary increase	+0.1%	0.0%	-0.1%
Present value of total obligation	11,145	11,131	11,118
Projected service cost	898	898	898
Adjustment to pension increases and deferred revaluation	+0.1%	0.0%	-0.1%
Present value of total obligation	11,292	11,131	10,972
Projected service cost	912	898	884
Adjustment to life expectancy assumptions	+1 year	None	-1 year
Present value of total obligation	11,458	11,131	10,814
Projected service cost	921	898	876

Remeasurements in other comprehensive income

Remeasurements of the net assets / (defined liability)	Year to 31 Dec 2015	Year to 31 Dec 2014
	£'000	£'000
Return on Fund assets in excess of interest	(113)	(21)
Change in financial assumptions	<u>883</u>	<u>(1,192)</u>
Remeasurement of the net assets / (defined liability)	<u>770</u>	<u>(1,213)</u>

Projections for the year to 31 December 2016	Year to 31 Dec 2016
	£'000
Service cost	898
Net interest on the defined liability (asset)	151
Administration expenses	10
Total loss / (profit)	<u>1,059</u>
Employer contributions	<u>395</u>

The Aegon UK PLC scheme is a **defined contribution scheme**. The CIEH's contributions are 11%. The CIEH offers employees an additional 0.3% contribution to cover waivers of premium insurance. The CIEH also contributes 11% to employees' personal pension schemes.

No employees or directors of the CIEH or CIEH Limited and its subsidiary undertakings, are involved in the control or administration of any of the above funds.

Notes to the Financial Statements *continued*

for the year ended 31 December 2015

11 Tangible fixed assets

CIEH	Long leasehold property	Equipment & IT	Total assets
Cost or Valuation	£'000	£'000	£'000
At 1 January 2015	8,118	337	8,455
Additions	-	18	18
Transfer	-	-	-
Disposals	-	(6)	(6)
At 31 December 2015	<u>8,118</u>	<u>349</u>	<u>8,467</u>
Depreciation			
At 1 January 2015	670	238	908
Charge for the year	54	42	96
Transfer	-	-	-
Disposals	-	(6)	(6)
At 31 December 2015	<u>724</u>	<u>274</u>	<u>998</u>
Net Book Value			
At 31 December 2015	<u>7,394</u>	<u>75</u>	<u>7,469</u>
At 31 December 2014	<u>7,448</u>	<u>99</u>	<u>7,547</u>

Group	Long leasehold property	Equipment & IT	Total assets
Cost or Valuation	£'000	£'000	£'000
At 1 January 2015	8,118	995	9,113
Additions	-	61	61
Exchange	-	16	16
Disposals	-	(50)	(50)
At 31 December 2015	<u>8,118</u>	<u>1,022</u>	<u>9,140</u>
Depreciation			
At 1 January 2015	669	752	1,421
Charge for the year	54	123	177
Exchange	-	14	14
Disposals	-	(50)	(50)
At 31 December 2015	<u>723</u>	<u>839</u>	<u>1,562</u>
Net Book Value			
At 31 December 2015	<u>7,395</u>	<u>183</u>	<u>7,578</u>
At 31 December 2014	<u>7,449</u>	<u>243</u>	<u>7,692</u>

Long leasehold property relates to the Charity's property, Chadwick Court, held under finance lease from 20 December 2013.

12 Intangible fixed assets

CIEH	Goodwill	Computer software	Assets under construction	Total assets
Cost or Valuation	£'000	£'000	£'000	£'000
At 1 January 2015	-	156	107	263
Additions	-	38	-	38
Transfer to TiFSiP Limited	-	-	(107)	(107)
Disposals	-	(5)	-	(5)
At 31 December 2015	-	189	-	189
Depreciation				
At 1 January 2015	-	140	-	140
Charge for the year	-	16	-	16
Disposals	-	(5)	-	(5)
At 31 December 2015	-	151	-	151
Net Book Value				
At 31 December 2015	-	38	-	38
At 31 December 2014	-	16	107	123

Group	Goodwill	Computer software	Assets under construction	Total assets
Cost or Valuation	£'000	£'000	£'000	£'000
At 1 January 2015	314	1,226	228	1,768
Additions	-	178	86	264
Transfer	-	205	(205)	-
Transfer to TiFSiP Limited	-	107	(107)	-
Exchange	16	5	-	21
Disposals	-	(10)	-	(10)
At 31 December 2015	330	1,711	2	2,043
Depreciation				
At 1 January 2015	314	1,032	-	1,346
Charge for the year	-	199	-	199
Exchange	16	5	-	21
Disposals	-	(10)	-	(10)
At 31 December 2015	330	1,226	-	1,556
Net Book Value				
At 31 December 2015	-	485	2	487
At 31 December 2014	-	194	228	422

The goodwill arose on the acquisition of part of the business of Professional Testing, Inc. by Environmental Health Testing, LLC, a subsidiary company incorporated in Florida, USA.

Notes to the Financial Statements *continued*

for the year ended 31 December 2015

13 Investments

13.1 Investments

Investment portfolio held at Cazenove Capital Management comprises of:

	Listed investments	Cash and cash equivalents	Total 2015
	£'000	£'000	£'000
Value at 1 January 2015	7,593	1,912	9,505
Reversal of 2014 management fee accrual	12	-	12
Investment fund balance	7,605	1,912	9,517
Investment income	-	218	218
Management fee	-	(60)	(60)
Transfer between funds	246	(246)	-
Cash withdrawal	-	(1,250)	(1,250)
Realised gains / (losses)	54	-	54
Unrealised gains / (losses)	(70)	2	(68)
Value at 31 December 2015	7,835	576	8,411

13.2 Subsidiary undertakings

(i) CIEH Limited

The CIEH holds the entire equity interest in CIEH Limited, a company incorporated in the United Kingdom. The equity interest was donated to the CIEH. The company is currently engaged in the delivery of the charity's primary purpose objectives.

(ii) TiFSiP Limited

The CIEH holds the entire equity interest in TiFSiP Limited, a company incorporated in the United Kingdom. The company is currently engaged in the delivery of the charity's primary purpose objectives.

(iii) Details of CIEH Limited's US subsidiaries and financial interests

Name	Holding	Principal activity
Chadwick Holdings Inc.	100%	Holding company
Chadwick Group (Florida) Inc.*	100%	Holding company
Environmental Health Testing LLC*	75%	Exam board
The National Registry of Food Professionals Inc.*	75%	Dormant

During 2014, Environmental CHGL Management partners: EAMP (a management company) was dissolved. Environmental Health Testing LLC previously held a 60% interest in EAMP and 40% held by an Executive of Environmental Health Testing LLC.

* denotes a sub-subsiary of CIEH Limited.

Chadwick Holdings Inc. sold its entire investment in Environmental Health Testing LLC for a cash consideration of USD 3.15million on 1 February 2016.

14 Interest payable

	Group		CIEH	
	2015 £'000	2014 £'000	2015 £'000	2014 £'000
Finance lease	331	343	331	343
Total interest payable	331	343	331	343

15 Analysis of the Group's net assets

	General funds	Revaluation reserve	Lease redemption reserve	Pension fund	Minority interest	Total funds
	£'000	£'000	£'000	£'000	£'000	£'000
Tangible fixed assets	2,978	4,150	450	-	-	7,578
Investments	8,411	-	-	-	-	8,411
Intangible assets	487	-	-	-	-	487
Current assets	2,701	-	-	-	49	2,750
Current liabilities	(2,538)	-	-	-	-	(2,538)
Long term liabilities	(9,640)	-	-	-	-	(9,640)
Pension scheme deficit	-	-	-	(4,169)	-	(4,169)
Total net assets	2,399	4,150	450	(4,169)	49	2,879

16 Debtors

	Group		CIEH	
	2015 £'000	2014 £'000	2015 £'000	2014 £'000
Amounts falling due within one year:				
Trade debtors	1,004	1,166	26	24
Amounts owed by subsidiary undertakings	-	-	629	745
Other debtors	84	74	20	26
Loan to related party (note 25)	-	30	-	-
Deferred tax asset	56	14	-	-
Prepayments and accrued income	227	227	153	165
	1,371	1,511	828	960
Amounts due in more than one year:				
Loan to related party (note 25)	-	157	-	-
Total debtors	1,371	1,668	828	960

Loan to related party relates to a loan of £187k made by the US subsidiary, Environmental Health Testing LLC, to an Executive of Environmental Health Testing LLC. The outstanding balance of £182k was written down in advance of the sale of Environmental Health Testing LLC, in February 2016.

Notes to the Financial Statements *continued*

for the year ended 31 December 2015

17 Creditors

	Group		CIEH	
	2015 £'000	2014 £'000	2015 £'000	2014 £'000
(i) Amounts falling due within one year				
Obligation under finance lease	331	343	331	343
Instalments due on loans	10	3	-	-
Trade creditors	419	391	210	111
Amounts owed to subsidiary	-	-	683	598
Taxes and social security	338	235	(19)	(89)
Accruals and deferred income	1,440	1,268	924	795
	2,538	2,240	2,129	1,758
(ii) Amounts falling due after more than one year				
Loans and obligations under finance lease				
Finance lease	9,630	9,632	9,630	9,632
Other loans	10	3	-	-
	9,640	9,635	9,630	9,632
Obligations under finance lease are payable as follows:				
After more than one year but within five years	1,319	1,031	1,319	1,031
After five years	8,311	8,601	8,311	8,601
	9,630	9,632	9,630	9,632

Finance lease The Charity's property, Chadwick Court, is held under a finance lease from 20 December 2013. This is a 150 year lease. The total value of the minimum lease rentals payable over the life of the lease is £51,750k

18 Projects

The CIEH administers projects and funds on behalf of other entities as custodian trustee. Funds for each project are held in separately identifiable accounts and income and expenditure is not included in the Statement of Financial Activities of the CIEH. The balances on the projects and the funds held at 31 December 2015 are as follows:

	2015	2014
	£'000	£'000
WHO Fund	1	2
FLEP	4	5
Emergency & Relief Fund	4	4
Bonnefoy Fund	21	21
Commonwealth Scholarship	11	8

19 Reconciliation of movement in total funds

	At 1 Jan 2015	Incoming resources	Resources expended	Tax/ minority interest	Transfers	Gains/ (losses)	At 31 Dec 2015
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Unrestricted general funds	3,974	12,008	(13,380)	17	(207)	(13)	2,399
Pension fund	(4,217)	-	(722)	-	-	770	(4,169)
Total unrestricted funds	(243)	12,008	(14,102)	17	(207)	757	(1,770)
Lease redemption reserve (iii)	215	-	-	-	235	-	450
Revaluation reserve (i)	4,178	-	-	-	(28)	-	4,150
Total CIEH Group funds	4,150	12,008	(14,102)	17	-	757	2,830
Minority Interest (ii)	91	-	(75)	20	-	13	49
Total Funds	4,241	12,008	(14,177)	37	-	770	2,879

- i) The property, Chadwick Court, is revalued at the most every five years. The surplus valuation over the cost of the building, excluding the land value and after taking account of depreciation charged to date, is transferred to the revaluation reserve.
- ii) The minority interest relates to CIEH Limited's subsidiary in the USA.
- iii) Amount set aside to cover expected future rent increases on the Chadwick Court lease.

Notes to the Financial Statements *continued*

for the year ended 31 December 2015

20 Cash flow resulting from operations

Reconciliation of deficit for the financial year to net cash inflow from operations

	Group	
	2015	2014
	£'000	£'000
Cash flows from operating activities		
Deficit for the financial year	(1,362)	(2,009)
Adjustments to exclude:		
Depreciation of intangible assets	199	125
Depreciation of tangible assets	177	141
Exchange loss / (gain)	(4)	10
Interest paid	331	343
Investment income	(219)	(133)
Interest received	(6)	(4)
Pension scheme actuarial (gains) / losses	(770)	1,345
Investments management fees	73	39
Investments: losses / (gains)	14	(265)
Debtors decrease / (increase)	297	(70)
Stock decrease / (increase)	34	(20)
Creditors increase / (decrease)	292	(2,027)
Pension charged to SoFA	1,137	462
Pension contributions	(415)	(298)
Cash generated from operations	(222)	(2,361)
Interest paid	(331)	(343)
Net cash flow resulting from operations	(553)	2,704

21 Analysis of net debt

	Group		
	1 Jan 2015	Cash flow	31 Dec 2015
	£'000	£'000	£'000
Cash at bank and in hand	805	366	1,171
Debt due within one year:			
Finance lease	(343)	12	(331)
Other loans	(4)	(6)	(10)
Debt due after more than one year:			
Finance lease	(9,632)	2	(9,630)
Other loans	(3)	(7)	(10)
	<u>(9,177)</u>	<u>367</u>	<u>(8,810)</u>

Notes to the Financial Statements *continued*

for the year ended 31 December 2015

25 Related party transactions *continued*

In addition to CIEH Limited's investment in the share capital of Chadwick Holdings, Inc., CIEH Limited has made loans of £373,971 to Chadwick Holdings Inc. These loans remained outstanding in part in CIEH Limited's financial statements at the end of the year, but are eliminated on consolidation in CIEH's financial statements. Chadwick Holdings Inc. sold its entire investment totalling £439,014, in Environmental Health Testing LLC for a cash consideration of USD 3.15million on 1 February 2016. The total investment of £439,014 comprised of:

	£
Share capital in Chadwick Holdings Inc	65,043
Loan to Chadwick Holdings Inc.	373,971
Total investment	<u>439,014</u>

During 2015, one member of the Board of Directors of CIEH Limited, Mr C Angus, was provided with an interest-free, season ticket loan of £3,504 (2014: £3,951). At 31 December 2015, the interest-free, season ticket loan was repaid in full.

During 2015, CIEH Limited recharged Environmental Health Testing LLC, a share of the costs relating to board fees, meeting and travel costs; £11,709 (2014: £5,305).

The company had, until 30 November 2014, a contract with EAMP, a company registered in the USA. EAMP was 40% owned by an Executive of Environmental Health Testing LLC. The agreement had a maturity date of 30 November 2008, with automatic renewals, one year in length, should neither party cancel the agreement. The agreement was cancelled in line with the dissolution of EAMP during 2014. Upon dissolution of EAMP, intercompany balances between Environmental Health Testing LLC and EAMP was converted into a loan receivable by Environmental Health Testing LLC, from an Executive of Environmental Health Testing LLC. The outstanding balance of £181,916 (2014: £186,650) was written down in advance of the sale of Environmental Health Testing LLC, in February 2016.

26 Operating leases

As prescribed by FRS102, total minimum future lease payments under operating leases are analysed below for the following periods: payable within one year; payable after one year but within five years; payable after five years. The 2014 disclosure has been restated to comply with FRS102.

	Group		CIEH	
	2015 £'000	2014 £'000	2015 £'000	2014 £'000
Land and buildings				
Payable within 1 year	15	9	-	-
Other assets				
Payable within 1 year	57	57	-	-
Payable during 2 to 5 years	144	201	-	-

27 Controlling party

CIEH is run by its Board of Trustees, who are appointed by the members of CIEH.

28 Transition to SORP 2015, FRS102

	Total funds 2014
	£'000
As at 1 January 2014 – as previously reported	6,310
Holiday pay accrual	(60)
	<u>6,250</u>
As at 1 January 2014 – restated	<u>6,250</u>
Reserves reconciliation – 31 December 2014	
As at 31 December 2014 – as previously reported	4,227
Holiday pay accrual	(55)
Restatement of leasehold depreciation	69
	<u>4,241</u>
As at 31 December 2014 – restated	<u>4,241</u>
	2014
	£'000
Deficit as previously reported	(2,083)
Accrued holiday pay: 2013 reversal	60
Accrued holiday pay	(55)
Leasehold property depreciation	69
	<u>(2,009)</u>

Transition notes

1. Leasehold property depreciation policy: previously the depreciation charge was based on 2% per annum over 50 years. The new depreciation policy is now based on the extended Useful Economic Life (UEL) from 44 years to 150 years as per the sale and finance leaseback agreement signed in December 2013.

The increase in UEL resulted in a reduction of depreciation charged to the 2014 financial statements by £69k and therefore increasing unrestricted general funds by £69k.

2. Revaluation reserve: the increase in UEL of the property from 44 years to 150 years has resulted in a reduction in the movement between unrestricted general funds and revaluation reserve by £65k.
3. The CIEH has taken advantage of transitional provisions available under FRS102 which allow the CIEH to revisit its accounting policy on transition without requiring a prior period adjustment. This is relevant to revaluation of its property; previously the policy was to obtain an external revaluation on a sufficiently regular basis to ensure the carrying amount was not materially different from its financial statements. The policy now is not to revalue the property.

CIEH Board of Trustees

President: Tim Everett, LLB (Hons) CFCIEH

Chairman of Board of Trustees: Andrew Statham, MBA DMS CFCIEH MIMgt

Deputy Chair of Board of Trustees: Tim Deveaux, LLB (Hons) CFCIEH

The Trustees who served during the year and continue to serve are listed below.

Siraj Choudhury

Steve Cooper

Roy Coulter

Tim Deveaux *Deputy Chair*

Mark Elliot

Tim Everett

Alan Higgins

Steve Miller

Andrew Statham *Chair*

Bob Young

CIEH Executive Management Team

Graham Jukes OBE CFCIEH *Chief Executive (resigned 31 December 2015)*

Anne Godfrey *Chief Executive (appointed 1 January 2016)*

Charles Angus *Executive Director of Corporate Services*

Catherine Horsfield *Executive Director of Stakeholder Engagement (resigned 30 November 2015)*

Frank Post *Executive Director of Commercial Services*

Adviser to the Board of Trustees

Janet Russell *(Past President)*

Standing boards/committees for 2015

Qualifications Standards Committee*

Steve Cooper (DC)	Steve Miller*	Laura Pritchard
Adele Faulkner	Kevin Newman	Alan Whitfield
John Fuller	Douglas Ralph (C)	

Professional Standards and Policy Committee*

Sarah Appleby	Steve Cooper	Alan Higgins*	Steve Miller (C)
Peter Archer	Rachel Flowers	Rosin Kerr	Alan Page
Mike Bailey	Simon Griffiths	Rosemary Lee (DC)	Kathryn Preece
Adam Choonara	Jonathan Hayes	Gareth Moore	

Risk and Audit Committee*

Roy Coulter (C)	Kevin Gould	Stuart Hosking-Durn	Roger Wastnedge (DC)
Bob Foster	Jonathan Hayes	James Howe	

Assembly of Representatives*

Peter Archer	Matthew Daft	David Holmes	Les Milne	Claire Turbutt
Mike Bailey	Tim Deveaux	Mark Hodgson	Keith Moles	Mark Vyse
Maurice Brennan	Mark Elliott	Sarah Johns	Alan Page	Martin Walker
Peter Brown	Julian Halls	Rosemary Lee (C)	Janet Pierce	Charles Yarnold
Steve Cooper	Jonathan Hayes	Patrick Mackie	Gill Piggott	
Tom Crossan	Alan Higgins	Steve Miller	Andy Statham	

CIEH Ltd Board*

Lisa Ackerley (appointed 01.01.16)	Anne Godfrey (appointed 01.01.16)	Geoff Ward (C)
Charles Angus	Cath Horsfield (resigned 30.11.15)	
Nick Blong	Graham Jukes OBE (resigned 31.12.15)	
Roy Coulter*	Frank Post	
David Edwards (resigned 01.07.15)	Victoria Stubbs (appointed 01.01.16)	

*The President and Chair of the Board of Trustees are ex officio members to all committees and observers to the CIEH Ltd Board

Vice Presidents

Professor Graham Ashworth CBE	Derek Osborn CB
Rt Hon Sir Kevin Barron MP	Professor Hugh Pennington
Dr Stephen Battersby	Geoffrey Podger CB
Dr June Crown CBE	Lord Jeff Rooker
Baroness Sally Hamwee	John Spence
Brian Hanna CBE	Sarah Veale
Professor Tim Lang	Joan Walley MP
Morris McAllister	Graham Jukes OBE (appointed 01.01.16)

Bankers

HSBC Bank Plc, 60 Queen Victoria Street, London EC4N 4TR

Auditors

haysmacintyre, 26 Red Lion Square, London WC1R 4AG

Solicitors

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Investment Managers

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