

LONDON ENVIRONMENTAL HEALTH PRACTITIONERS

England & Wales · Charity number 1122440

Details

Status Registered

Legal form Charitable company

Company number [06316667](#)

Registered 2008-01-23

Register [View on the Charity Commission register](#)

Contact

Address 4th Floor
18 St Cross Street
London

Phone 07554425823

Email secretary@alehm.org.uk

Website <http://www.alehm.org.uk>

Activities

Objects: TO HELP PROTECT AND IMPROVE THE ENVIRONMENT AND PUBLIC HEALTH IN LONDON FOR THE PUBLIC BENEFIT AND TO ADVANCE PUBLIC EDUCATION IN ENVIRONMENTAL AND PUBLIC HEALTH MATTERS BY:-A) PROVIDING A POLICY AND STRATEGY FORUM FOR LONDON BOROUGH ENVIRONMENTAL HEALTH MANAGERS AND STAFF TO DEVELOP AND DELIVER ENVIRONMENTAL HEALTH SERVICES WITHIN LONDON;B) DEVELOPING AND DELIVERING AND PROMOTING THE PROVISION OF CO-ORDINATED ENVIRONMENTAL HEALTH ACROSS LONDON; ANDC) IDENTIFYING ENVIRONMENTAL HEALTH TRAINING NEEDS AND DEVELOPING AND DELIVERING SUCH TRAINING.

Activities: Our work during the year is delivered in the context of our 5 operational themes of; Developing Partnerships; Policy and Strategy; Supporting Services, Learning and Building Capacity. Detailed information on our activities can be found in our annual report available from this site.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** LONDON
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£88,328	£103,668	-	-
2024-03-31	£105,103	£103,340	-	-
2023-03-31	£103,932	£99,757	-	-
2022-03-31	£64,632	£88,635	-	-
2021-03-31	£64,102	£84,787	-	-

Trustees

Name	Role	Appointed
Andrew Willis		2025-06-01
David Edwards		2022-11-16
GAVIN FREDERICK DOUGLAS		2012-03-06
James Armitage		2022-02-10
Rachel Pye		2022-02-10
Sarah Newman		2023-01-01
Valerie Simpson		2025-04-01

LONDON ENVIRONMENTAL HEALTH PRACTITIONERS

England & Wales - Charity number 1122440

Accounts



**LONDON ENVIRONMENTAL HEALTH PRACTITIONERS
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

London Environmental Health Practitioners Contents

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**London Environmental Health Practitioners
Company No. 06316667
Trustees' Report For The Year Ended 31 March 2025**

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

Objectives and Activities

Aims and Objectives

The charity's Memorandum of Association lists ALEHM's established objectives which are to help to protect and improve the environment and public health in London and to advance education in environmental health for the public benefit by:-

- (a) Providing a policy and strategy forum for London borough environmental health managers and staff to develop and deliver environmental health services within London;
- (b) Developing, delivering and promoting coordinated environmental health services for London; and
- (c) Identifying the training needs of London's environmental health services to develop and deliver appropriate training.

ALEHM publishes a business plan which, with other examples of the Association's activities and formal documents, can be found on the Alehm web site at <https://alehm.org.uk/>. Records, minutes and other technical and professional supporting information are recorded on a membership section of the Knowledge Hub which is accessible to members of the Alehm community.

Significant Activities

ALEHM continued to offer a range of member meetings, using hybrid facilities which enabled more face to face meetings with and training mainly taking place online. Attendance numbers at members meetings continued to be very high, as the hybrid meetings offered greater flexibility and more officers were able to attend. The communication with members continues via email via contact lists to ensure members receive information relevant to their specific interests, and key information is available on the website and LinkedIn. Alehm's key purpose is to raise the profile of a broad spectrum of emerging issues that affect member authorities and provide low cost training to ensure members have the knowledge of up-to-date issues and can maintain the required number of CPD hours. ALEHM also provides operational support to enable members to react quickly and effectively to the changing environmental health environment.

Public Benefit

The Executive regularly review and agree a working business plan containing activities that deliver our aims and objectives. Activities are grouped within the themes of:

- Partnership;
- Policy and Strategy;
- Support Services;
- Learning;
- Building Capacity.

Our activities within the themes during 2024-25 are described below.

Partnership:

We aim to work with partners to establish and develop alliances that will help us to improve the effectiveness of environmental health related service delivery.

Healthier Catering Commitment:

The HCC group represents 27 local authorities and public health teams, and the aim is to make small changes to the food offered in fast food and takeaway premises to make it slightly healthier, and to provide healthier options to make it easier to make healthier choices.

ALEHM has helped coordinate the project and maintain its momentum by supporting the chair, minute taking and attending business meetings to promote the aims of the group with food producers and distributors. The group aims to improve the opportunities of food businesses to purchase healthier food from their suppliers and to influence multi-site businesses to change their recipes. Financial assistance was received with a grant of £3,665 (2024 £13,766) from the Greater London Authority. A small proportion of ALEHM's costs were covered by this funding, although ALEHM also invests significant internal resources into this important project. Alice Bimpong from Tower Hamlets council, continues to chair the group and extend our grateful thanks to Alice for all her hard work and dedication.

GLA Licensing and Regulation sub-group

Created during the Covid pandemic to bring enforcers, policy makers and business representatives together, ALEHM's vital role in this dynamic and strategic group enables issues faced by enforcers to be raised and discussed and potential resolutions identified through sharing of information, lobbying and training while ensuring regulatory activity is aligned with business needs.

Learning – student consortia and continuing professional development:

We aim to enhance the learning and development of London staff and trainees.

A Student Apprenticeship Support Group was established in 2023/24 which has continued and will remain in place.

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**London Environmental Health Practitioners
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Public Benefit - continued

A programme of low cost virtual training courses and workshops was run across the year.

Most training is taken up by Alehm member authorities, but where there is extra capacity spaces are offered to other authorities at a slighter higher charge than for members.

Building Capacity:

We aim to develop the business capacity of LEHP to support ALEHM's future plans.

Incorporation and charitable status was achieved for London Environmental Health Practitioners in 2008. From 1st April 2018 ALEHM became an employer and appointed 3 key workers on permanent contracts, extended to 4 in 2022. The ALEHM employees provide some administrative support such as minute taking and coordination support to members, and action certain areas of work on behalf of members under the direction of the trustee board. External review is provided from accountants to ensure the effective governance of the company.

This annual report will be placed on the website and the link circulated to members.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Over the previous 12 months, ALEHM's membership activities have included:

The continuation of the student apprenticeship group to support managers with staff undertaking the Environmental Health apprenticeship program, we have also engaged with Middlesex University who run the environmental health apprenticeship degree in London

Based on identified membership needs, across a range of technical areas, to providing training to maintain competency of regulatory staff and to upskill officers taking on a range of new regulatory duties. Courses included a wide range of legal training courses, gas safety enforcement, nuisance investigation, regulation of approved food premises, and anti-social behaviour regulation. These courses provided a total of hours of CPD accredited competency training for the environmental health community. ALEHM ran 4 low cost CPD days for front line officers to provide essential update training to assist officers to maintain their competency and help maintain a high-quality regulatory service for businesses in London.

ALEHM ran 5 free member meetings on the themes of Food, Pollution, Intelligence and Enforcement, Housing, and Licensing and Animal Welfare. These meetings are free of charge and provide valuable CPD as well as the opportunity to network.

Details of training courses in 2024/25 are below:

- May - Inflatables Health and Safety (27 Delegates, 5 hours)
- May - Returning to Health and Safety (18 Delegates, 11 hours)
- June - Housing CPD day (35 Delegates, 4.25 hours)
- July - Interview Under Caution (27 Delegates, 3 Hours)
- September - Accident Investigation (28 Delegates, 6 hours)
- September - Courtroom Skills (25 Delegates, 3 hours)
- September - Empty Homes (22 Delegates, 3.25 hours)
- September - Legionella (cooling tower) (9 Delegates, 6 hours)
- October - Pollution CPD Day (18 Delegates, 5 hours)
- October - Food CPD Day (40 Delegates, 4.5 hours)
- October - Writing Prosecution Reports (29 Delegates, 3 hours)
- December - Excess Cold (26 Delegates, 3 hours)
- December - Penalty Notices - Nuisance (14 Delegates, 3 hours)
- January - Health and Safety CPD Day (45 Delegates, 4.25 hours)
- January - Hygiene Emergency Prohibition (23 Delegates, 3 hours)
- March - Noise from Construction (34 Delegates, 3 hours)

This is a total of 1,770.75 CPD hours for 420 delegates.

**London Environmental Health Practitioners
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Financial Review

Financial Position

The Trustees consider the financial performance by the charity during the year to have been satisfactory. The main source of income is from membership, in the year to 31/3/2025 total subscription income was £51,930 (2024 - £53,509). There has been no change to number of members. Training income has decreased in the year falling from £34,252 to £27,614. The charity has run 18 courses compared with 19 in the previous year but there was also a fall in the number of delegates attending the courses.

Separate courses have been run from funds received in previous years for training. This has meant that there has been cost without income this year.

The main costs to the charity are staff costs. The total of staff costs have decreased this year to £60,747 (2024 £63,133). There was an inflationary pay increase but due to a fall in staff numbers total costs are reduced. In 2024, there were additional staff as there was a handover in the management role and one employee left and this role has been replaced by freelance secretarial support.

There has been a fall in the income from the Healthier Catering Commitment Scheme. In 2025, Alehm received £3,655 (2024 £13,766) as grant income. ALEHM agreed to cover some of the costs to continue the HCC as funds are not available to fund all the costs.

Interest received as increased in the current year to £5,129 (2024 £3,576). The charity has benefited from higher interest rates and also has deposited surplus funds into a higher earning account.

The Board will propose an increase in subscriptions and training fees from 1 April 2026.

Reserves Policy

The current policy, agreed by Trustees at the Executive meeting held on the 12 April 2016 requires that Alehm maintains a financial reserve of the equivalent of one year of subscription income along with 50% of the expected annual income from grant funded projects. Annual project funding to date has been up to £200,000, so a level of reserve of £100,000 was agreed.

Current annual income from subscriptions is £51,930. The trustees also introduced a contingency fund to be an additional part of the reserves, to allow for any unexpected expenditure. This is set at £15,000. The minimum level of reserves for 2024-25 is set at £155,000 to provide an appropriate level of financial stability.

At the year end the charitable company had total reserves of £179,221 required comprising general reserves of £117,668 and restricted funds of £61,553.

Going Concern

We have no concerns regarding the financial viability of ALEHM. We expect to retain the same membership for 2026/7 and propose an increase to subscriptions to ensure that income will cover anticipated cost increases. We have reviewed the projected income for training for 2025/26, and our forecast for this year is to break even and that results for 2026/7 will be similar. We have a number of training courses booked to secure income. We also have reserves of £179,221 and continue to have the support of the Councils for whom we work.

Structure, Governance and Management

Governing Document

The charity is constituted as a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities as such under both company and charity legislation.

The trustees are all individuals.

**London Environmental Health Practitioners
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Trustee Selection Methods

The Trustees are members of ALEHM and were approved to undertake the role by members of ALEHM. The Articles of Association requires that one third of the Trustees must apply for re-election each year.

At the 2024 AGM, Jon Avern announced his intention to resign as a director and Chair. James Armitage has been appointed as his replacement as Chair. Also at the AGM, Gavin Douglas was reappointed to the Board.

Most trustees have completed training on the role of a trustee and newer trustees will do similar training if it is available. Trustees have also been provided with the Charity Commission advisory documents and links when they are first elected and the Team ensures that ALEHM's activity is carried out in accordance with the Memorandum and Articles of Association. The Board have also agreed to consider allocating responsibility for areas of the workplan to Trustees with a particular interest to support the Alehm operational team and help move forward the charity business plan.

Reference and Administrative Details

Trustees

R Pye - Elected trustee
J Avern - Elected trustee
D Edwards - Elected trustee
S Newman - Elected trustee
V Simpson - Elected trustee
G Douglas - Elected trustee
J Armitage - Elected trustee
A Willis - Elected trustee

Charity Number

1122440

Company Number

06316667

Registered Office

4th Floor, 18 St. Cross Street
London
EC1N 8UN

Independent Examiner

Matthew Barton BA(Hons) FCA CTA
S&W Partners (Leeds) Ltd
3rd Floor, 56 Wellington Street
Leeds
LS1 2EE

The legal name of the charity is London Environmental Health Practitioners.

The charity is also known by its operating name Association of London Environmental Health Managers.

**London Environmental Health Practitioners
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

James Armitage

[James Armitage \(Dec 16, 2025 15:47:37 GMT\)](#)

J Armitage
Trustee

16/12/2025

London Environmental Health Practitioners
Independent Examiner's Report to the Trustees of London Environmental Health Practitioners
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the notes to the accounts, including significant accounting policies.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Matthew Barton

[Matthew Barton \(Dec 16, 2025 16:57:10 GMT\)](#)

Matthew Barton BA(Hons) FCA CTA
Date
S&W Partners (Leeds) Ltd
3rd Floor, 56 Wellington Street
Leeds
LS1 2EE

London Environmental Health Practitioners
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

			2025	2024
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Charitable activities:				
Membership subscriptions		51,930	-	51,930
Training events		27,614	-	27,614
GLA - Healthier Eating Commitment		-	3,655	3,655
Investments	3	5,129	-	5,129
		84,673	3,655	88,328
				105,103
EXPENDITURE ON:				
Charitable activities:	4			
Membership subscriptions		(74,007)	-	(74,007)
Training events		(10,227)	-	(10,227)
GLA - Healthier Eating Commitment		-	(4,857)	(4,857)
Work experience		-	(14,577)	(14,577)
		(84,234)	(19,434)	(103,668)
				(103,340)
NET (EXPENDITURE)/INCOME		439	(15,779)	(15,340)
NET MOVEMENT IN FUNDS		439	(15,779)	(15,340)
RECONCILIATION OF FUNDS:				
Total funds brought forward		120,529	77,332	197,861
TOTAL FUNDS CARRIED FORWARD	14	120,968	61,553	182,521
				197,861

The notes on pages 10 to 14 form part of these financial statements.

London Environmental Health Practitioners
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

				2024
	Notes	Unrestricted funds	Restricted funds	Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Charitable activities:				
Membership subscriptions		53,509	-	53,509
Training events		34,252	-	34,252
GLA - Healthier Eating Commitment		-	13,766	13,766
Investments	3	3,576	-	3,576
		91,337	13,766	105,103
EXPENDITURE ON:				
Charitable activities:				
Membership subscriptions	4	(81,049)	-	(81,049)
Training events		(12,878)	-	(12,878)
GLA - Healthier Eating Commitment		-	(9,413)	(9,413)
		(93,927)	(9,413)	(103,340)
NET INCOME		(2,590)	4,353	1,763
NET MOVEMENT IN FUNDS		(2,590)	4,353	1,763
RECONCILIATION OF FUNDS:				
Total funds brought forward		123,119	72,979	196,098
TOTAL FUNDS CARRIED FORWARD	14	120,529	77,332	197,861

The notes on pages 10 to 14 form part of these financial statements.

London Environmental Health Practitioners
Balance Sheet
As At 31 March 2025

				2025	2024
	Notes	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
CURRENT ASSETS					
Debtors	9	33,459	-	33,459	29,009
Cash at bank and in hand		185,907	61,553	247,460	256,925
		219,366	61,553	280,919	285,934
Creditors: Amounts Falling Due Within One Year	10	(70,678)	-	(70,678)	(60,023)
NET CURRENT ASSETS (LIABILITIES)		148,688	61,553	210,241	225,911
TOTAL ASSETS LESS CURRENT LIABILITIES		148,688	61,553	210,241	225,911
Creditors: Amounts Falling Due After More Than One Year	11	(27,720)	-	(27,720)	(28,050)
NET ASSETS		120,968	61,553	182,521	197,861
FUNDS OF THE CHARITY					
Restricted Funds				61,553	77,332
Unrestricted Funds				120,968	120,529
TOTAL FUNDS	14			182,521	197,861

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

James Armitage
[James Armitage \(Dec 16, 2025 15:47:37 GMT\)](#)

J Armitage
Trustee

16/12/2025

The notes on pages 10 to 14 form part of these financial statements.

London Environmental Health Practitioners
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

London Environmental Health Practitioners is a company limited by guarantee, incorporated in England & Wales, registered number 06316667 and registered charity number 1122440. The registered office is 4th Floor, 18 St. Cross Street, London, EC1N 8UN.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

There are no endowment funds.

2.3. Incoming Resources

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions, which must be met before the charity is entitled to the resources, is not recognised until the conditions have been met.

2.4. Resources Expended

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts. Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2.6. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.7. Pensions

The charitable company operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

London Environmental Health Practitioners
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.8. Government Grant

Government grants are recognised in the statement of financial activities in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the statement of financial activities. Grants towards general activities of the entity over a specific period are recognised in the statement of financial activities over that period.

All grants in the statement of financial activities are recognised when all conditions for receipt have been complied with.

2.9. Debtors

Debtors are measured at their recoverable amount at the balance sheet date.

2.10. Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

3. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	5,129	3,576

4. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 5)	Total
	£	£	£
Membership subscriptions	-	74,007	74,007
Training events	10,227	-	10,227
GLA - Healthier Eating Commitment	4,857	-	4,857
Work experience	-	14,577	14,577
	<u>15,084</u>	<u>88,584</u>	<u>103,668</u>

	2024		
	Activities undertaken directly	Support costs (see note 5)	Total
	£	£	£
Membership subscriptions	-	81,049	81,049
Training events	12,878	-	12,878
GLA - Healthier Eating Commitment	9,413	-	9,413
	<u>22,291</u>	<u>81,049</u>	<u>103,340</u>

London Environmental Health Practitioners
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

5. Support Costs

			2025
	Membership	Work	Total
	subscriptions	experience	
	£	£	£
Employee costs	60,968	-	60,968
General administration	13,039	14,577	27,616
	<u>74,007</u>	<u>14,577</u>	<u>88,584</u>
			2024
			Membership
			subscriptions
			£
Employee costs			63,411
General administration			17,638
			<u>81,049</u>

6. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	3,300	3,150

7. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	60,083	62,175
Other pension costs	665	958
	<u>60,748</u>	<u>63,133</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

8. Average Number of Employees

Average number of employees during the year was: 3 (2024: 3)

9. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	16,500	23,531
Other debtors	16,959	5,478
	<u>33,459</u>	<u>29,009</u>

London Environmental Health Practitioners
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

10. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	17,773	5,895
Other creditors	441	604
Taxation and social security	1,079	1,096
Accruals and deferred income	51,385	52,428
	<u>70,678</u>	<u>60,023</u>

11. Creditors: Amounts Falling Due After More Than One Year

	2025	2024
	£	£
Accruals and deferred income	<u>27,720</u>	<u>28,050</u>

12. Deferred Income

Deferred income movements in the year were as follows:

	2025	2024
	£	£
Balance at the start of the period	72,729	96,343
Income deferred in the current period	47,165	28,329
Amounts released in income from previous periods	(44,679)	(51,943)
Balance at the end of the period	<u>75,215</u>	<u>72,729</u>

13. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £665 (2024: £958).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

14. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	120,529	84,673	(84,234)	120,968
Restricted funds				
GLA -Healthier Eating Commitment	29,378	3,655	(4,857)	28,176
Work experience	47,954	-	(14,577)	33,377
Total restricted funds	<u>77,332</u>	<u>3,655</u>	<u>(19,434)</u>	<u>61,553</u>
Total funds	<u>197,861</u>	<u>88,328</u>	<u>(103,668)</u>	<u>182,521</u>

London Environmental Health Practitioners
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	As at 1 April 2023 £	Income £	Expenditure £	As at 31 March 2024 £
Unrestricted funds				
General:				
General unrestricted fund	123,119	91,337	(93,927)	120,529
Restricted funds				
GLA -Healthier Eating Commitment	25,025	13,766	(9,413)	29,378
Work experience	47,954	-	-	47,954
Total restricted funds	72,979	13,766	(9,413)	77,332
Total funds	196,098	105,103	(103,340)	197,861

15. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

16. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

17. Controlling Parties

The charitable company has no controlling party

18. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £10.

19. Exceptional Items

In previous accounting period there has been an overprovision for accountancy fees of £3,300. This provision has been reduced in this accounting period which has distorted the accountancy fees from what the usual costs would be.

London Environmental Health Practitioners
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Charitable Activities:		
Membership subscriptions		
Income from charitable activities	51,930	53,509
	51,930	53,509
Training events		
Income from charitable activities	27,614	34,252
	27,614	34,252
GLA - Healthier Eating Commitment		
Grants	3,655	13,766
	3,655	13,766
Investments		
Bank interest receivable	5,129	3,576
	5,129	3,576
	88,328	105,103
EXPENDITURE ON:		
Charitable Activities:		
Membership subscriptions		
Wages and salaries	(60,083)	(62,175)
Employers pensions - defined contributions scheme	(665)	(958)
Travel and subsistence expenses	(220)	(278)
Computer software costs	(5,292)	(6,967)
Insurance	(2,654)	(2,477)
Stationery	(7)	-
Telecommunications and data costs	(446)	(410)
Independent examiner's fees	(3,300)	(3,150)
Accountancy fees	1,661	(1,830)
Other services	(1,041)	(1,135)
Subscriptions	(232)	(180)
Bank charges	(879)	(867)
Entertaining	(692)	(609)
Sundry expenses	(157)	(13)
	(74,007)	(81,049)
Training events		
Other direct costs	(10,227)	(12,878)
	(10,227)	(12,878)
GLA - Healthier Eating Commitment		
Support and administration costs	(4,857)	(9,413)
	(4,857)	(9,413)

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London Environmental Health Practitioners
Detailed Statement of Financial Activities (including Income and Expenditure Account) (continued)
For The Year Ended 31 March 2025

	Work experience		
Training seminars and workshops		(14,577)	-
		(14,577)	-
		(103,668)	(103,340)
	NET (EXPENDITURE)/INCOME	(15,340)	1,763

LONDON ENVIRONMENTAL HEALTH PRACTITIONERS

England & Wales - Charity number 1122440

Accounts

Company Registration Number - 06316667

The Charity Registration Number is :- 1122440



London Environmental Health Practitioners

trading as

Association of London Environmental Health Managers

Report and Accounts

31 March 2024

London Environmental Health Practitioners

Report and accounts for the year ended 31 March 2024

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London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024, which also comprises the Directors' Report required by the Companies Act 2006. Reference and administrative details

The charity name.

The legal name of the charity is: - London Environmental Health Practitioners.

The charity is also known by its operating name, Association of London Environmental Health Managers.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1122440.

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The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are: -

4th Floor
18 St Cross Street,
London,
EC1N 8UN
Telephone 07807 207481

Email Address secretary@alehm.org.uk Web address www.alehm.org.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were: -

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2024

Name	Role	Other roles	Re-election date
Jon Avern	Elected Chairman & Trustee	Association of Port Health Authorities	November 2025
	Elected Trustee		
Gavin Douglas		London Borough of Haringey	November 2024
	Elected Trustee	London Borough of Barnet/Capita	November 2025
James Armitage		City of London	
	Elected Trustee		
Rachel Pye		London Borough of Lewisham	November 2025
	Elected Trustee		
David Edwards		London Borough of Hammersmith and Fulham	November 2025
	Elected Trustee		
Valerie Simpson		Royal Borough of Kensington and Chelsea	November 2027
	Elected Trustee		
Andrew Willis		Representing: OPSS LSRN	November 2027
	Elected Trustee		

Sarah Newman November 2027

In addition to the Trustees the following representatives take part in board meetings but do not have a vote in any decisions:

Nilesh Lad Representing: ACEHO group

The following persons served as Trustees during the year ended 31 March 2024:-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were: -.

Name	Appointed	Resigned/Retired
Jon Avern	-	-
Lucy Urquhart	-	01/06/2023
Gavin Douglas	-	-
James Armitage	-	-
Rachel Pye	-	-
David Edwards	17/11/2022	-
Rick Mason	-	01/08/2023
Sarah Newman	01/01/2023	-
Valerie Simpson	23/01/2024	-
Andrew Willis	04/03/2024	-

At the Annual General Meeting Gavin Douglas retires as trustee, but is eligible for reappointment.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

London Environmental Health Practitioners

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Trustees' Annual Report for the year ended 31 March 2024

The charity's Memorandum of Association lists Alehm's established objectives which are to help to protect and improve the environment and public health in London and to advance education in environmental health for the public benefit by:-

- (a) Providing a policy and strategy forum for London borough environmental health managers and staff to develop and deliver environmental health services within London;
- (b) Developing, delivering and promoting coordinated environmental health services for London; and
- (c) Identifying the training needs of London's environmental health services to develop and deliver appropriate training.

Alehm publishes a business plan which, with other examples of the Association's activities and formal documents, can be found on the Alehm web site at <https://alehm.org.uk/>. Records, minutes and other technical and professional supporting information are recorded on a membership section of the Knowledge Hub which is accessible to members of the Alehm community.

The main activities undertaken in relation to those purposes during the year.

Alehm has broadened its training programme to meet local training needs and assist local authorities to maintain a competent work force. We have Continued to support the Healthier Catering Commitment scheme, to provide resources to support the London group and further develop the second tier scheme for national chains. However, funding from the GLA was restricted this year so the second tier scheme for national chains was delayed. We have worked with members to meet local and London needs on their return to 'business as usual' as the after the demands of the covid pandemic on service delivery have ceased and local authorities have refocused their resources which are still tight with no further funding being provided by central government. We have reviewed how we deliver meetings and training to suit our members with some face to face training and continued with hybrid meetings and training via MS Teams.

The Internal re-organisation of the Alehm operational team was completed with the creation of a new manager role and recruitment. The Alehm Secretary retired in April 2023. We developed a list of all legislation within the environmental health regulatory responsibility to assist members to maintain their local schemes of authorisation and delegation. A member's survey was sent out with the responses collated. A summary of the responses is below.

The 2023/24 financial year saw the full return to "normal" Environmental Health work after significant role played by environmental health services during the Covid pandemic begin to reduce, and local authorities were able to return their focus to routine public health activity. Alehm responded to critical events for example the death of a young child due to damp and mould housing conditions by providing 4 training sessions with an expert EH Housing Practitioner. Additionally work with the Metropolitan Police lead to senior police officers providing free family liaison training to EHO's who deal with fatalities Alehm worked with member authorities to identify their immediate staff competency training needs to upskill staff to deal with the emerging public health issues. In particular Alehm ran courses for general litigation, for both managers and front line staff, dealing with statutory nuisance and a refresher course for those returning to food safety and health and safety inspections.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Alehm continued to offer a range of member meetings, using hybrid facilities which enabled more face to face meetings and training to take place. Attendance numbers at members meetings continued to be very high, as the hybrid meetings offered greater flexibility and more officers were able to attend. This communication with members continues via email via contact lists to ensure members receive information relevant to their specific interests, and key information is available on the website and Khub.

Alehm's key purpose is to raise the profile of a broad spectrum of emerging issues that affect member authorities and provide low cost training to ensure members have the knowledge of up to date issues and can maintain the required number of CPD hours. ALEHM also provides operational support to enable members to react quickly and effectively to the changing public health environment.

The contribution of volunteers during the year.

London Environmental Health Practitioners

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Trustees' Annual Report for the year ended 31 March 2024

Our achievements could not have been attained without contributions from many colleagues. Firstly, I would like to thank my fellow Trustees for the support they have provided during the year. I thank them both for their dedication and hard work. They have all proved essential in providing strategic direction to the organization as well as making very positive contribution to the design and delivery of our business plan and ongoing activities.

As Trustees, our role is fully supported by the work and contributions of our members. I especially would like to thank colleagues who have taken on roles such as chairs of topic and technical groups, represented Alehm with our partner organizations or made a positive contribution in any way to the working of our Association.

I also give my thanks to the Alehm team, MarieClaire Irvine, Paulette Samuels, and Kath Lewis who coordinate the various activities and projects undertaken by Alehm, on behalf of the Board

The main achievements and performance of the charity during the year.

Over the previous 12 months, Alehm's membership activities have included: A new student apprenticeship group to support managers with staff undertaking the Environmental Health apprenticeship program.

Training events 23-24	Month	number of delegates	Total hours
Criminal Investigation	April	24	72
Statement drafting	April	20	60
Damp & Mould training	April	26	78
Damp & Mould training	June	20	60
Damp & Mould training	July	25	75
Damp & Mould for Greenwich	Sept	40	120
Return to Food	Sept	12	132
Electrical safety	Sept	25	75
Houses of Multiple Occupation	Sept	25	75
Enforcement notices	Dec	26	78
PACE	Dec	22	66
Metropolitan police family liaison	Jan	34	102
Enforcement notices	Jan	25	75
MEES	Jan	22	66
PACE	Feb	21	63
Light Insect Nuisance	Feb	27	81
Met pol Fam Liaison pt 2	March	26	130
Hoarding	March	18	63
Housing Enforcement		23	69
Total	March	461	1,540

The 4 CPD days covered the main areas of Environmental Health – Food, Health/Safety, Noise/ EP, and Housing. The number of CPD hours allocated to our members is listed below:

Member meeting theme	Date	Number delegates	Total CPD hours allocated
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London Environmental Health Practitioners

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Trustees' Annual Report for the year ended 31 March 2024

Food Safety Noise	15-May-23	23	69
ASB	03-Jul-23	42	126
Strategic management/AGM	28-Nov-23	29	87
Housing	24-Jan-24	62	186
	Total	<u>156</u>	<u>468</u>

Based on identified membership need, across a range of technical areas, to providing training to maintain competency of regulatory staff and to upskill officers taking on a range of new regulatory duties. Courses included a wide range of legal training courses, gas safety enforcement, nuisance investigation, regulation of approved food premises, and anti-social behaviour regulation. These courses provided a total of hours of CPD accredited competency training for the environmental health community. Alehm ran 4 low cost CPD days for front line officers to provide essential update training to assist officers to maintain their competency and help maintain a high-quality regulatory service for businesses in London. Details below:

CPD Topic	Delegates	Total CPD hours awarded
Housing	Apr-23	29
Noise	Nov-23	36
Food	Oct-23	51
Health and Safety		252
	<u>56</u>	<u>759</u>
Total	<u>172</u>	<u>759</u>

The total hours CPD awarded by Alehm in 2023-24 was 2,275 hours.

Alehm supports the professional work of its many technical groups by providing administrative and professional support to the groups for meetings, training and research activity. Alehm compiled a list of relevant regulatory legislation which was circulated to members to help them maintain lists of delegations and authorisations. Alehm works with a number of organisations and other bodies to improve the regulatory experience of the businesses they work with, such as London Trading Standards to identify areas of joint activity and interest. Alehm has been a member of the GLAs Regulation and Licensing Group where officers work jointly with other regulators, including the police, and business groups to support London's businesses and minimise the impact of regulation on those businesses. Alehm worked with the Office of Product Safety and Standards Strategic Regional network to assist with consistent and better regulation.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The executive and members regularly review and agree a working business plan containing activities that deliver our aims and objectives. Activities are grouped within the themes of:

- Partnership;
- Policy and Strategy;
- Support Services; ●Learning;
- Building Capacity.

Our activities within the themes during 2023-24 are described below.

Partnership:

We aim to work with partners to establish and develop alliances that will help us to improve the effectiveness of environmental health related service delivery.

Healthier Catering Commitment:

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The HCC group represents 27 local authorities and public health teams, and the aim is to make small changes to the food offered in fast food and takeaway premises to make it slightly healthier, and to provide healthier options to make it easier to make healthier choices.

Alehm has helped coordinate the project and maintain its momentum by supporting the chair, minute taking and attending business meetings to promote the aims of the group with food producers and distributors. The group aims to improve the opportunities of food businesses to purchase healthier food from their suppliers and to influence multi-site businesses to change their recipes. Financial assistance was received with a grant of £13,766 from the Greater London Authority. A small proportion of Alehm's costs were covered by this funding, although Alehm also invests significant internal resources into this important project. We welcome a new chair during the year, Alice Bimpong from Tower Hamlets council, continues to chair the group and extend our grateful thanks to Alice for all her hard work and dedication

GLA Licensing and Regulation sub-group

Created during the Covid pandemic to bring enforcers, policy makers and business representatives together, Alehm's vital role in this dynamic and strategic group enables issues faced by enforcers to be raised and discussed and potential resolutions identified through sharing of information, lobbying and training while ensuring regulatory activity is aligned with business needs.

OPSS Strategic Regional Network

London's SRN is chaired by Valerie Simpson at LBHF and Sarah Newman at LB Bromley. Funded by OPSS, it pulls together enforcers from the regions into a national regional network of regulators.

National Association of Chief Environmental Health Officers

Established in 2020, this group gained momentum during the pandemic and all local authorities from across the country are now active members. Alehm will continue to represent London at this group, as it takes on a more formal role with Government support to represent the local authority environmental health network in the future.

Policy and Strategy:

We aim to provide a policy and strategy forum for London environmental health services.

Alehm offers both face to face, hybrid and virtual members meetings on a range of environmental health themes and topics. Alehm's meetings cover the priority areas and emerging issues facing member authorities and included health and safety regulation, food regulation public health issues, pollution control and wider environmental health management.

Research and benchmarking:

Alehm carried out a review of members to identify core areas of concern and this identified the main areas for our future activity is to assist and support any action possible to increase the pool of competent workers and continue to provide a wide range of training for regulatory officers.

Responses to Government consultations:

There were no formal consultation responses in 2023-24

Support Services:

We aim to sustain technical and specialist members groups to inform and engage individual services to share innovative ways of working and help keep colleagues advised of activities and initiatives in London.

London-wide Technical Groups:

There are three established technical groupings under the Alehm umbrella, the London Food Coordinating Group, dealing with food issues, the Health and Safety Liaison Group, which coordinates health and safety at work regulation and promotion by borough Environmental Health Service, and the Healthier Catering Commitment (HCC) Group, which supports the boroughs to run the London HCC programme. Both the food, and health and safety groups have a structure which consists of sector groups that have representation at a strategic coordination meeting. The strategic coordination meetings also have representatives from the respective government agencies and partner organisations. The food and health and safety groups are supported by Alehm officers.

London Food Coordinating Group (LFCG) and 4 sector groups:

The LFCG meets every 3 months and is an Alehm supported group to encourage regular liaison between food enforcement services across the 4 London sector groups which are working to maintain consistency of approach across enforcement teams, test innovative work methods and help ensure that coordinated food regulation takes place in the region

All Borough Health and Safety Group and 4 quadrants:

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Trustees' Annual Report for the year ended 31 March 2024

The health and safety group held 2 London wide meetings, as well as local quadrant meetings.

Sharing of information:

Alehm's web site provides information on training and projects. Access to the Alehm community is provided by the Alehm team, who manage the content of the website, which is currently being given a facelift and refresh. An information newsletter has been distributed this year with plans to do this roughly every 6 months. We are also starting to use platforms such as LinkedIn to publicise our activity.

Learning – student consortia and continuing professional development:

We aim to enhance the learning and development of London staff and trainees.

A Student Apprenticeship Support Group was established in 2023-24.

A programme of low cost virtual training courses and workshops was run across the year.

Most training is taken up by Alehm member authorities, but where there is extra capacity spaces are offered to other authorities at a slighter higher charge than for members.

Building Capacity:

We aim to develop the business capacity of LBHP to support Alehm's future plans.

Incorporation and charitable status was achieved for London Environmental Health Practitioners in 2008. From 1st April 2018 Alehm became an employer and appointed 3 key workers on permanent contracts, extended to 4 in 2022. The Alehm employees provide some administrative support such as minute taking and coordination support to members, and action certain areas of work on behalf of members under the direction of the trustee board. External review is provided from accountants to ensure the effective governance of the company.

This annual report will be placed on the website and the link circulated to members.

The degree to which the achievements and performance during the year have benefited wider society.

The users of environmental health services are the general public. Effective environmental health intervention and regulation promotes efficient and productive business and promotes healthier and more sustainable communities. Environmental health services deal with the most fundamental problems these communities face, with local authority teams working to reduce health inequalities, support the vulnerable, improve local opportunities, improve the local environment and deliver environmental and public health benefits to the public. Alehm provides a professional focal point for all 33 London boroughs, the Port Health Authority and all non London members and it supports the delivery of consistent and balanced environmental health services.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives. The significant activities undertaken by the charity to further its charitable purposes for the public benefit are detailed below.

Specifically in relation to Alehm's 5 charitable themes, public benefit is delivered by:

- Identifying and establishing partnerships to maximise the use of resources and improve the effectiveness of service delivery to the benefit of the public;
- Supporting members in the development and maintenance of their policy and strategic knowledge assists them to design effective services that meet legislative requirements benefiting the public;
- Support services by coordinating the technical groups Alehm helps to ensure that the expertise in environmental topics are maintained, best practice is shared and developed and that staff are properly trained to enable them to deliver a complete service to the benefit of the public;

London Environmental Health Practitioners

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Trustees' Annual Report for the year ended 31 March 2024

- Promoting learning by helping to maintain adequate numbers of suitably qualified and competent staff that reflect the demographic makeup of the capital and are essential to delivering sustainable services which safeguard the wider environmental health, benefiting the public;

- Building capacity by maintaining an organisation that is effectively governed and satisfies statutory requirements to deliver its objectives for the benefit of the public.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Trustees are members of Alehm and were approved to undertake the role by members of Alehm. The Articles of Association requires that one third of the Trustees must apply for re-election each year.

Jon Avern was re-elected as the Alehm chairman in November 2023 and James Armitage, Rachel Pye and David Edwards were elected onto the Board of trustees for 3 years.

The policies and procedures for the induction and training of trustees.

Most trustees have completed training on the role of a trustee and newer trustees will do similar training. Trustees have also been provided with the Charity Commission advisory documents and links when they are first elected and the Team ensures that Alehm's activity is carried out in accordance with the Memorandum and Articles of Association. The Board have also agreed to consider allocating responsibility for areas of the workplan to Trustees with a particular interest to support the Alehm operational team and help move forward the charity business plan.

The charity's organisational structure.

Alehm has 3 employees who manage its activities and functions, operated through an internal payroll. Alehm has a number of technical groups that support members' activities. These groups meet regularly and hold minutes meetings.

The charity's relationships with related parties.

There is no financial activity with related parties.

The trustees' bankers and advisors

Bankers HSBC Bank plc, 60 Queen Victoria Street, London EC4N 4TR

Accountants Acadia Accounting Ltd, 77 Woodville Drive, Marple, Stockport, SK6 7QX

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows: -

	2024	2023
	£	£
Net income	1,763	(13,520)

Unrestricted Revenue Funds available for the

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	60,170	51,246	general purposes of the
charity Designated Revenue Funds			
	60,359	71,873	
Total Unrestricted Funds	120,529	123,119	
Restricted Revenue Funds	77,332	72,979	
Total Funds	197,861	196,098	

Financial review of the position at the reporting date, 31 March 2024.

The trustees consider the financial performance by the charity during the year to have been satisfactory. The main source of income is subscriptions from membership and this has increased in the year to 31/3/2024 to £53,509 (2023 - £47,263). There has been no change to membership income so this increase is due to inflationary price increases. Training income has increased in the year as a full training schedule has been offered following the disruption following the impact of Covid.

The main costs to the charity are staff costs. The total of staff costs have decreased this year to £63,133 (2023 £74,431) as there has been a fall in staff numbers. In 2023 there were additional staff as there was a handover in the management role. Also, one employee has left in 2023/24 and this role has been replaced by freelance secretarial support.

There has also been a fall in the income from the Healthier Catering Commitment Scheme. In 2024 Alehm received £13,7666 (2023 £25,000). As most of this income is paid out by ALEHM to qualifying activities the fall in income will not reduce the overall results of the charity.

With the benefit of interest received on reserves held by the charity there has been a surplus in the year to 31 March 2024. The Trustees will continue to review the activities of the charity to ensure it is operating within the income it is generating.

Policies on reserves.

The current policy, agreed by Trustees at the Executive meeting held on the 12th April 2016 requires that Alehm maintains a financial reserve of the equivalent of one year of subscription income along with 50% of the expected annual income from grant funded projects. Annual project funding to date has been up to £200,000, so a level of reserve of £100,000 was agreed.

Current annual income from subscriptions is £53,509. The trustees also introduced a contingency fund to be an additional part of the reserves, to allow for any unexpected expenditure. This is set at £15,000. The minimum level of reserves for 2024-25 is set at £155,000 to provide an appropriate level of financial stability.

At the year end the charitable company had total reserves of Figure required comprising general reserves of designated funds of Figure required and restricted funds of Figure required

Going Concern

We have no concerns regarding the financial viability of ALEHM. We expect to retain the same membership for 2025/6 and propose no increase to subscriptions. We have reviewed the projected income for training for 2024-25, and our forecast for this year is to break even and that results for 2025/6 will be similar. We have a number of training courses booked to secure income. We also have reserves of over £200,000 and continue to have the support of the councils for whom we work. The Trustees are proposing to leave subscription prices for 2025 at same level as current amount.

Availability and adequacy of assets of each of the funds

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The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

Risks relating to internal control procedures have been minimised by using the services of accountancy and legal firms, internal and external independent reviews and the team regularly review and update internal procedures. In 2023 Alehm has outsourced its banking, accounts and payroll service which is to be delivered by Lansdowne Publishing and Acadia Accounting Ltd from April 2023.

Where Alehm undertakes external funded activities within boroughs and appointed contractors do not meet expected service levels, there is a risk the authorities may claim back the cost of poor quality work or that funding organisations may require payback of some funded work. The executive has agreed it will not take on funded projects, the value of which will put Alehm's financial stability at risk and Trustees will review and agreement sought from the Board before accepting any funded projects over £10,000. Any work completed on behalf of local authority members or other third parties are cleared by lead borough officers before payment is made to contractors to minimise the risk of poor quality work. To maintain liquidity when undertaking grant funded projects, which are paid in arrears, the executive agreed to hold £100,000 in its reserves for undertaking future funded activities.

There is a risk that Alehm's partners, organisations or individuals involved in or aggrieved by Alehm's activities, might make claims against the charity. All Alehm's contractors have professional liability insurance and the Board agreed that in March 2015 Alehm would pay for annual trustee liability insurance to minimise the risk to the charity. Alehm have now extended this to employers' insurance and also holds £100,000 of professional liability insurance.

There is a risk in not receiving a clean independent examiner's report. Alehm has appointed Lansdowne Publishing to provide accountancy advice and to prepare the statutory accounts for the annual report and Haines Watts Accountants of Leeds to undertake the external review. Alehm will continue to take advice from its accountants and seek legal advice when required. The regular review of ongoing activities by the trustees through the Executive scrutiny enables Alehm to react swiftly to any problem areas and detailed finance reports are provided to trustees quarterly to enable the board to regularly review financial statements. On occasions where regular executive meetings cannot take place, an alternative method of business review is arranged, usually discussion via email.

Principal funding sources in the year and how these support the key objectives of the charity.

Funding for the year was from subscription fees levied on members and income for training courses to meet local authority competency training needs, with some funding for specific grant aided projects. In 2023/24, there has been funding for HCC work of £13,766.

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

- We will review possible funding opportunities depending on the amount of resource that would be needed to implement projects, as we no longer have a project officer;
- Look at the viability of extending membership to other authorities with similar needs to London or on the border of London. We would need to consult our members on this as Alehm was originally set up for London boroughs only;
- Continue with the publication of a bi annual information newsletter;
- Build on the newly formed apprenticeship student consortium, working with boroughs and Middlesex University to establish what practical training is needed to assist graduates to obtain the full range of environmental health practical training;
- Continue to be a partner of the Healthier Catering Commitment (HCC) a GLA funded project to enable compliant food businesses that meet the criteria to apply for the HCC award which can be used to promote their business.

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2024

Details of The Independent Examiner

Matthew Barton BA(Hons) FCA CTA

Member of ICAEW

Evelyn Partners (Leeds) Limited

3rd Floor

56 Wellington Street

Leeds

LS1 2EE

Statement of the Directors ' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2024

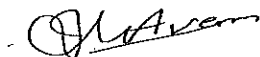
Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 16 to 37.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 27 November 2024



JON AVERNS
Director and Trustee

London Environmental Health Practitioners

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2024

I report to the trustees on my examination of the accounts of London Environmental Health Practitioners for the year ended 31 March 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the notes to the accounts, including significant accounting policies.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the Companies Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: - M Barton

Matthew Barton BA(Hons) FCA CTA - Independent Examiner

ICAEW

Evelyn Partners (Leeds) Limited
3rd Floor
56 Wellington Street
Leeds
LS1 2EE

This report was signed on 13 December 2024

London Environmental Health Practitioners - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
	A2		13,766	101,527	103,068
Charitable activities Investments	A4	87,761 3,576	-	3,576	864
Total income	A	<u>91,337</u>	<u>13,766</u>	105,103	103,932
Expenditure on:					
Charitable activities	B2	93,927	9,413	103,340	117,077
Other	B3	-	-	-	375
Total expenditure	B	<u>93,927</u>	<u>9,413</u>	<u>103,340</u>	<u>117,452</u>
Net income for the year		(2,590)	4,353	1,763	(13,520)
Net income after transfers	A-B-C	<u>(2,590)</u>	<u>4,353</u>	<u>1,763</u>	<u>(13,520)</u>
Net movement in funds	E	(2,590)	4,353	1,763	(13,520)
Reconciliation of funds: Total funds brought forward Total funds carried forward					
		123,119	72,979	196,098	209,618
		<u>120,529</u>	<u>77,332</u>	<u>197,861</u>	<u>196,098</u>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 24 to 37 form an integral part of these accounts.

London Environmental Health Practitioners - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	Prior Year	Prior Year	Prior Year
SORP Ref	Unrestricted	Restricted Funds	Total Funds
			-

London Environmental Health Practitioners - Statement of Financial Activities for the year ended
31 March 2024

Income & Endowments from:		Funds	2023	2023
		2023	£	£
		£		
Donations & Legacies				
Charitable activities				
Other trading activities				
Investments			-	-
	A1	-	25,000	103,068
Other Total		A2	-	-
	A2	78,068	-	-
income		A3	-	864
	A4	864	-	-
Expenditure on:		A5	-	-
			<u>25,000</u>	<u>103,932</u>
	A	<u>78,932</u>		
Raising funds				
Charitable activities				
Other				
Tax on surplus on ordinary activities			-	-
Other taxation		B1	17,695	117,077
	B2	99,382	-	375
Total expenditure		B3	-	-
	B3	-	<u>17,695</u>	-
Net gains on investments		B3	-	-
		<u>99,757</u>		<u>117,452</u>
Net income for the year		B	-	-
Transfers between funds		B4	7,305	-
		(20,825)	-	(13,520)
		-		-
	C			
Net income after transfers		<u>(20,825)</u>	<u>7,305</u>	<u>(13,520)</u>
Net movement in funds		<u>(20,825)</u>	<u>7,305</u>	<u>(13,520)</u>
Reconciliation of funds: Total funds brought forward		E		
		115,339	94,279	209,618
Total funds carried forward		<u>94,514</u>	<u>101,584</u>	<u>196,098</u>

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 24 to 37 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2024

	Unrestricted Funds	Restricted Funds	Total Funds	Last year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Accumulated funds brought forward	123,119	72,979	196,098	209,618

London Environmental Health Practitioners - Statement of Financial Activities for the year ended
31 March 2024

Recognised gains and losses before	(2,590)	4,353 transfers		(13,520)
		120,529	77,332	196,098
			1,763	197,861
Closing revenue funds		<u>120,529</u>	<u>77,332</u>	<u>197,861</u>
				<u>196,098</u>

Designated revenue funds included within the unrestricted funds above

	Total Funds 2024 £	Last year Total Funds 2023 £
At 1 April	71,873	74,639
Transfer (to)/from revenue accumulated funds	<u>(11,514)</u>	<u>(2,766)</u>
Revenue accumulated funds		
	<u>60,359</u>	<u>71,873</u>
At 31 March		

The purposes for which these funds have been designated are described in Note 22 to the accounts.

Summary of funds	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	60,170	77,332	137,502	124,225
Revenue designated funds	60,359	-	60,359	71,873
Total funds	<u>120,529</u>	<u>77,332</u>	<u>197,861</u>	<u>196,098</u>

The notes attached on pages 24 to 37 form an integral part of these accounts.

London Environmental Health Practitioners Income and Expenditure
Account for the year ended 31 March 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	101,527	103,068
Investment income		
Interest receivable	3,576	864
Gross income in the year before exceptional items	<u>105,103</u>	<u>103,932</u>
Gross income in the year including exceptional items	<u>105,103</u>	<u>103,932</u>
Charitable expenditure, excluding depreciation and amortisation	100,190	113,327
Governance costs	3,150	3,750
Other expenditure	-	750
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	<u>103,340</u>	<u>117,827</u>

London Environmental Health Practitioners - Statement of Financial Activities for the year ended
31 March 2024

Net income before tax in the financial year	1,763	(13,895)
Tax on surplus on ordinary activities	-	-
Expenditure		
Net income after tax in the financial year	<u>1,763</u>	<u>(13,895)</u>
Retained surplus for the financial year	<u>1,763</u>	<u>(13,895)</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 24 to 37 form an integral part of these accounts.

London Environmental Health Practitioners - Balance Sheet as at 31 March 2024

	Note	SORP Ref	2024 £	2023 £
Current assets		B		
Debtors	12	B2	29,009	60,913
Cash at bank and in hand		B4	256,925	247,456
Total current assets			<u>285,934</u>	<u>308,369</u>
Creditors: amounts falling due within one year	13	C1	(60,023)	(67,871)
Net assets			225,911	240,498
Creditors: amounts falling due after more than one year	14	C2	(28,050)	(44,400)
The total net assets of the charity			<u>197,861</u>	<u>196,098</u>
The total net assets of the charity are funded by the funds of the charity, as follows: -				
Restricted funds				
Restricted Revenue Funds	19	D2	77,332	72,979
			77,332	72,979
Unrestricted Funds				
Unrestricted Revenue Funds	19	D3	60,170	51,246
			60,170	51,246
Designated Funds				
Designated Revenue Funds	19	D3	60,359	71,873
			60,359	71,873
Total charity funds			<u>197,861</u>	<u>196,098</u>
Net current assets			<u>225,911</u>	<u>240,498</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 15.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

London Environmental Health Practitioners

Cash Flow Statement for the year ended 31 March 2024
JON AVERNS



Trustee

Approved by the board of trustees on 27 November 2024

The notes attached on pages 24 to 37 form an integral part of these accounts.

	2024	2023
	£	£
Cash flows from operating activities		
Net cash provided by operating activities as shown below	A 5,893	1,618
	9,469	2,482
Cash flows from investing activities		
Interest received	3,576	864
Cash flows from financing activities		
Net cash provided by financing activities	C	
Overall cash provided by all activities	A+B+C	
Cash movements		
Change in cash and cash equivalents from activities in the year ended 31 March 2024	9,469	2,482
Cash and cash equivalents at 1 April 2023	247,456	244,974
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash at bank and in hand less overdrafts at 31 March	256,925	247,456

London Environmental Health Practitioners

London Environmental Health Practitioners

Cash Flow Statement for the year ended 31 March 2024

Cash Flow Statement for the year ended 31 March 2024 - Continued Reconciliation of net income

to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	1,763	(13,520)
Adjustments for :-		
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Dividends, interest and rents from investments	(3,576)	(864)
Decrease in debtors	31,904	(24,423)
Increase in creditors, excluding loans	(24,198)	40,425
Net cash provided by operating activities	A	
Analysis of cash and cash equivalents		
	2024	2023
	£	£
Cash in hand at for the year ended 31 March 2024	256,925	247,456
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	<u>256,925</u>	<u>247,456</u>
	<u>5,893</u>	<u>1,618</u>

London Environmental Health Practitioners

Cash Flow Statement for the year ended 31 March 2024

London Environmental Health Practitioners

Cash Flow Statement for the year ended 31 March 2024 - Continued

Analysis of change in net debt

	At start	Cash	At end of year	Flows and of year
Cash	247,456		9,469	256,925
Total	<u>247,456</u>		<u>9,469</u>	<u>256,925</u>

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing membership subscriptions, discretionary grants and training income. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2025 and anticipated results for 2025/26, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2024

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is: -

Staffing - on the basis of time spent in connection with any particular activity.

Nonspecific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note7.

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2024

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 General information

London Environmental Health Practitioners is a private company incorporated in England and Wales under the Companies Act. It is a company limited by guarantee and the Charity's registered address is 4th Floor, 18 St Cross Street, London, EC1N 8UN.

3 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

4 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

5 Significance of financial instruments to the charity's position

There are no significant financial instruments in the accounts of the charity.

6 Net surplus before tax in the financial year

	2024	2023
	£	£
The net surplus before tax in the financial year is stated after charging: -		
Pension costs	958	1,350

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2024

7 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8 Staff costs and emoluments

Salary costs	2024 £	2023 £
Gross Salaries excluding trustees and key management personnel	62,175	72,440
Employer's National Insurance for all staff	-	640
Employer's operating costs of defined contribution pension schemes	958	1,350
Total salaries, wages and related costs		
Numbers of full-time employees or full-time equivalents	2024	2023
The average number of total staff employed in the year was	3	4
The estimated full time equivalent number of all staff employed in the year was	3	4
The estimated equivalent number of full-time staffs deployed in different activities in the year was: -		
Engaged on charitable activities	2	3
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	3	4
	<u>63,133</u>	<u>74,430</u>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

9 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

10 Remuneration and payments to Trustees and persons connected with them

Current Year	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2024

Membership subscriptions	46,699	(46,699)	43,590	43,590
Training income	5,244	(5,244)	1,089	1,089

Total

2024
£

2023
£

These deferrals are included in creditors

44,679

51,943

No trustees or persons connected with them received any remuneration from the charity, or any related entity. 11 Deferred

income - Unrestricted and Designated funds	51,943	(51,943)	44,679	44,679
--	--------	----------	--------	--------

Prior Year

Opening Deferred
Deferrals at year end

Released
from prior

Received
less released

££

years

in year

Membership subscriptions

58,293

£

£

Training income

-5,244

(11,594)

-

Total

58,293

(11,594)

5,244

51,943

5,244

2023
£

2022
£

These deferrals are included in creditors

51,943

58,293

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of unrestricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the unrestricted funds by the charity.

12 Debtors

2024
£

2023
£

Trade debtors

23,531

56,334

Prepayments and accrued income

4,886

3,987

Other debtors

592

592

29,009

60,913

13 Creditors: amounts falling due within one year

2024
£

2023
£

Trade creditors

5,895

8,402

Accruals

7,749

7,050

Deferred Income - Unrestricted & designated funds

44,679

51,943

PAYE, NIC VAT and other taxes

1,096

-

Other creditors

476

476

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2024

	59,895	67,871
Defined contribution pension scheme liabilities due within one year	128	-
14 Creditors: amounts falling due after one year	2024	2023
	£	£
Deferred Income - Unrestricted & designated funds	28,050	44,400

15 Loans to trustees included in debtors

There are no loans to trustees.

16 Income and Expenditure account summary	2024	2023
	£	£
At 1 April 2023	195,723	209,618
Surplus after tax for the year	1,763	(13,895)
At 31 March 2024	197,486	195,723

17 No related party transactions

There were no transactions with related parties in the year.

18 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	208,602		77,332	285,934
Current Liabilities	(60,023)	-	-	(60,023)
Long Term Liabilities	(28,050)	-	-	(28,050)
	120,529	-	77,332	197,861
At 1 April 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	163,517	71,873	72,979	308,369
Current Liabilities	(67,871)	-	-	(67,871)
Long Term Liabilities	(44,400)	-	-	(44,400)
	51,246	71,873	72,979	196,098

19 Change in total funds over the year as shown in Note 18, analysed by individual funds

Funds brought	Movement in	Transfers	Funds carried forward
2023	from funds in 2024	between funds in 2024	forward to 2025

See Note 20

See Note 21

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2024

<u>72,979</u>	<u>4,353</u>	<u>-</u>	<u>77,332</u>
<u>196,098</u>	<u>1,763</u>	<u>-</u>	<u>197,861</u>
£	£	£	£

Unrestricted and designated funds: -

Unrestricted Revenue Funds	51,246	8,924	11,514	71,684
Designated Revenue Funds	71,873	(11,514)	(11,514)	48,845
Total unrestricted and designated funds	<u>123,119</u>	<u>(2,590)</u>	<u>-</u>	<u>120,529</u>

Restricted funds: -

Work experience	47,954	-	-	47,954
Healthier catering commitment (HCC)	25,025	4,353	-	29,378
Total restricted funds				

Total charity funds

20 Analysis of movements in funds over the year as shown in Note 19

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds: -				
Unrestricted Revenue Funds	57,085	(48,161)	-	8,924
Designated Revenue Funds	34,252	(45,766)	-	(11,514)
Restricted funds: -				
Healthier catering commitment (HCC)	13,766	(9,413)	-	4,353
	<u>105,103</u>	<u>(103,340)</u>	<u>-</u>	<u>1,763</u>

21 Details of transfers between funds

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2024

The transfers shown in note 19 above are: -

2024
£

To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital

11,514 grants and fixed asset funds'.

To/(from) Designated Revenue Funds

(11,514)

Net transfers

-

22 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds

23 Ultimate controlling party

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Revenue Funds

These are funds accumulated from training activities. The surplus from the fund is used to finance the general activity of the charity.

Student Consortia

The student consortia fund was set up to offer students practical training placements in local authorities. ALEHM appoints a number of students each year, and looks for short term placements within local authorities or project work/support work it requires which can be undertaken by a student.

Public Health Funds

The funds supports the Healthier Catering Commitment project.

Support services

This fund supports the running of liaison groups. Boroughs contribute an annual subscription fee to cover the running of liaison groups. This was funding from the National Trading Standards to examine companies

Surplus Food

Training courses and Events

This fund is used to support new training courses and events that have been run by Alehm

Sampling

This fund is used to support a pan London food sampling project to test the effectiveness of allergen controls.

Restricted funds:- Regional

animal feed

Funding for this was withdrawn in 2019 as National Trading Standards, who are funded by the Food Standards Agency to deliver the grant funded

Work experience

Funding from Wandsworth Council is used by ALEHM to recruit student EHO's and TSO's and pay them bursaries, to help overcome the local recruitment restrictions.

Healthier catering commitment (HCC)

This is funding to support a group of 28 local authorities and public health teams to make small changes to food offered in fast food and takeaway premises with the aim to make food healthier and provide healthier choices.

Lockdown project

Lockdown project funding obtained from The Department for communities and Local Government (DCLG) to investigate rogue landlords operating a distinct business model letting sub-standard housing to homeless people, in order to claim maximum levels of housing benefit. The funding for this project has finished and it is intended to close this fund.

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

24 Income from charitable activities - Trading Activities

	87,761	-	87,761	78,068
Current year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading				
Membership subscriptions in return for services	53,509	-	53,509	47,263
Income from training events	34,252	-	34,252	30,805
Total Primary purpose and ancillary trading				
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Performance related grants from public bodies to fund charitable activities				
Greater London Authority- Healthier Eating Commitment	-	13,766	13,766	25,000
Total performance related grants from public bodies	-	13,766	13,766	25,000
All the grants in the prior year were restricted.				
Performance related grants from public bodies to fund charitable activities - Prior Year analysis				
	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

	Unrestricted Funds	Restricted Funds	Total Funds
Greater London Authority- Healthier Eating Commitment		25,000	25,000
Prior Year	-	25,000	25,000

	2024 £	2024 £	2024 £	Prior Year Total Funds 2023 £
Total Charitable income from funders:-				
Current year - income from funders	-	13,766	13,766	25,000

All the income in the prior year was unrestricted.
Prior year

Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
--	--	--

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

	Current year Unrestricted Funds 2024	Current year Restricted Funds 2024	Current year Total Funds 2024	Prior Year Total Funds 2023 £
Prior Year - Income from funders	-	25,000	25,000	
25 Total Income from charitable activities				
Current year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	78,068 25,000 <u>103,068</u>
Total income from charitable trading	87,761	-	87,761	
Income from funders	-	13,766	13,766	
Total from charitable activities A2	<u>87,761</u>	<u>13,766</u>	<u>101,527</u>	
All the income in the prior year was unrestricted.				
Income from charitable activities - Prior Year analysis				
Prior year	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Total income from charitable trading	78,068	-	78,068	
Income from funders	-	25,000	25,000	
26 Investment income	<u>78,068</u>	<u>25,000</u>	<u>103,068</u>	
				Prior Year Total Funds 2023 £
Bank Interest Receivable	3,576	-	3,576	864
Total investment income A4	<u>3,576</u>	<u>-</u>	<u>3,576</u>	<u>864</u>
27 Expenditure on charitable activities - Direct spending				
Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

	Unrestricted	Restricted	Total Funds	
	Funds 2024	Funds 2024	2024	2023
	£	£	£	£
Gross wages and salaries - charitable activities	62,175	-	62,175	72,440
Employers' NI - Charitable activities	-	-	-	640
Defined contribution pension costs - charitable activities	958	-	958	1,350
Travel and Subsistence - Charitable Activities	278	-	278	310
All costs associated with training &	12,878	-	12,878	14,211
Costs associated with Healthier	-	9,413	9,413	17,695
Staff and trustee training	-	-	-	430
Total direct spending	<u>76,289</u>	<u>9,413</u>	<u>85,702</u>	<u>107,076</u>

All the expenditure in the prior year was unrestricted.

	Prior Year	Prior Year	Prior Year
	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
	£	£	£
Prior Year	-	-	-
Costs associated with Healthier	-	17,695	17,695
Catering Commitment	<u>89,381</u>	<u>17,695</u>	<u>17,695</u>
Total direct spending			<u>107,076</u>

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

	Current year Unrestricted Funds 2024	Current year Restricted Funds 2024	Current year Total Funds 2024	Prior Year
28 Support costs for charitable activities				
Current Year				Total Funds 2023 £
Administrative overheads	£	£	£	£
Telephone, fax and internet	410	-	410	510
Stationery and printing	-	-	-	972
Membership subscriptions	-	-	-	40 1,597
Software licences and expenses	6,967	-	6,967	2,324
Liability and contents insurance	2,477	-	2,477	13
Sundry expenses	13	-	13	-
Administrative support	1,135 180	-	1,135 180	238
Registered office services and mail	609	-	609	497
Refreshments for meetings				
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than	1,830	-	1,830	-
examination or audit fees				
Financial costs		-	867	60
Bank charges	867			

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

	Current year Unrestricted Funds 2024	Current year Restricted Funds 2024	Current year Total Funds 2024	Prior Year
	14,488	-	14,488	6,251
Total support costs - Current Year	14,488	-	14,488	6,251

The basis of allocation of costs between activities is described under accounting policies

-
-

29 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Independent Examiner's fees	3,150	-	3,150	3,750
Total Governance costs	3,150	-	3,150	3,750

All the expenditure in the prior year was unrestricted.

30 Total Charitable expenditure

Current Year		£	£	£	2023 £
Total direct spending	B2a	76,289	9,413	85,702	107,076
Total support costs	B2d	14,488	-	14,488	6,251
Total Governance costs	B2e	3,150	-	3,150	3,750
Total charitable expenditure	B2	93,927	9,413	103,340	117,077

Prior Year	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
------------	--	--	--

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

		Current year Unrestricted Funds 2024	Current year Restricted Funds 2024	Current year Total Funds 2024	Prior Year
Total direct spending	B2a	89,381	17,695	107,076	
Total support costs	B2d	6,251	-	6,251	
Total Governance costs	B2e	3,750	-	3,750	
Total charitable expenditure	B2	<u>99,382</u>	<u>17,695</u>	<u>117,077</u>	Total Funds

31 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Fines and penalties		-	-	-	375
Non charity expenditure	B3b	<u>-</u>	<u>-</u>	<u>-</u>	<u>375</u>

Other trading expenditure unrelated to fundraising or charitable activities - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Total Funds	
32 Total of other expenditure				
Current Year				Total Funds 2023 £
	£	£	£	£
Non charity expenditure	-	-	-	375

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

		Current year Unrestricted Funds 2024	Current year Restricted Funds 2024	Current year Total Funds 2024	Prior Year
Total other expenditure	B3	-	-	-	375
All the expenditure in the prior year was unrestricted.					
		Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior Year					
Non charity expenditure		375	-	375	
Total other expenditure	B3	375	-	375	

LONDON ENVIRONMENTAL HEALTH PRACTITIONERS

England & Wales - Charity number 1122440

Accounts

Company Registration Number - 06316667

The Charity Registration Number is :- 1122440



London Environmental Health Practitioners

trading as

Association of London Environmental Health Managers

Report and Accounts

31 March 2023

London Environmental Health Practitioners

Report and accounts for the year ended 31 March 2023

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London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- London Environmental Health Practitioners.

The charity is also known by its operating name, Association of London Environmental Health Managers.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1122440.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

4th Floor
18 St Cross Street,
London, EC1N 8UN
Telephone 07807 207481

Email Address: secretary@alehm.org.uk Web address: www.alehm.org.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2023

The Trustees in office on the date the report was approved were:-

Name	Role	Other roles	Re-election date
Jon Avern	Elected Chairman & Trustee	Association of Port Health Authorities	November 2025
Lucy Urquhart	Elected Trustee	London Borough of Greenwich	November 2024
Gavin Douglas	Elected Trustee	London Borough of Haringey	November 2024
James Armitage	Elected Trustee	London Borough of Barnet/Capita	November 2025
Rachel Pye	Elected Trustee	City of London	November 2025
David Edwards	Elected Trustee	London Borough of Lewisham	November 2025

In addition to the Trustees the following representatives take part in board meetings but do not have a vote in any decisions:

Nilesh Lad Representing: ACEHO group
Sarah Newman Representing: OPSS LSRN

The following persons served as Trustees during the year ended 31 March 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Name	Appointed	Resigned/Retired
Jon Avern	-	-
Lucy Urquhart	-	-
Gavin Douglas	-	-
James Armitage	-	-
Rachel Pye	-	-
David Edwards	November 2022	-
Rick Mason	-	May-23
Ellis Turner	-	November 2022
Paul Morse	-	November 2022

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The charity's Memorandum of Association lists Alehm's established objectives which are to help to protect and improve the environment and public health in London and to advance education in environmental health for the public benefit by:-

- (a) Providing a policy and strategy forum for London borough environmental health managers and staff to develop and deliver environmental health services within London;
- (b) Developing, delivering and promoting coordinated environmental health services for London; and
- (c) Identifying the training needs of London's environmental health services to develop and deliver appropriate training.

Alehm publishes a business plan which, with other examples of the Association's activities and formal documents, can be found on the Alehm web site at <https://alehm.org.uk/>. Records, minutes and other technical and professional supporting information are recorded on a membership section of the Knowledge Hub which is accessible to members of the Alehm community.

The main activities undertaken in relation to those purposes during the year.

What are London's Environmental Health Services?

London's Environmental Health Services play a significant role in shaping and improving the lives of communities. Covering all 33 London Boroughs (includes 28 London Boroughs, 2 regulatory partnership services consisting of 5 local authorities and the London Port Health Authority) and 1 district council from outside the formal London area, Alehm members deliver services that enhance and protect the health and well-being of Londoners. Public services include health and safety; food safety and standards; infection control; pest control; private sector housing and health; licensing; air quality and pollution control, including noise; emergency planning and community safety. Over 8 million people and 1 million businesses are recipients of these activities across London.

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2023

How do Alehm support London's Environmental Health Services?

The Association provides a policy and strategy forum to support and develop environmental health services in London; Improvement and effectiveness of service delivery underpins its work. Alehm provides a link between London borough Environmental Health Services, professional organisations, such as the Chartered Institute of Environmental Health (CIEH) and London Trading Standards (LTS) and local government bodies including the office of the London Mayor, London Councils, the Greater London Authority and the UK Health Security Agency (previously Public Health England). Links have also been developed and maintained between government bodies including the Food Standards Agency (FSA); Health and Safety Executive (HSE); Department of Health (DH); Ministry of Housing, Communities and Local Government (MHCLG) and BEIS (Department of Business, Environment and Industrial Strategy) and their Office for Product Safety and Standards (OPSS).

Alehm has specialist technical topic groups who meet regularly to problem solve, promote best practice and test innovative ways of working. These established specialist groups cover food safety and health and safety. Alehm also has specialist advisers who represent members with external bodies such as BEIS and OPSS, GLA, HSE and the FSA and provide technical support and advice to members upon request and at meetings. Other groups that work collaboratively with Alehm are the London housing groups, the London Licensing Forum, London Air Quality Network, the noise coordinating group (LANAF), the Pest Liaison Group, and the London Special Treatment Groups.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Ensuring our work delivers our aims and objectives to provide public benefit:

The executive and members regularly review and agree a working business plan containing activities that deliver our aims and objectives. Activities are grouped within the themes of:

- Partnership;
- Policy and Strategy;
- Support Services;
- Learning;
- Building Capacity.

Our activities within the themes during 2022-23 are described below.

Partnership:

We aim to work with partners to establish and develop alliances that will help us to improve the effectiveness of environmental health related service delivery.

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2023

- Healthier Catering Commitment:

The HCC group represents 27 local authorities and public health teams, and the aim is to make small changes to the food offered in fast food and takeaway premises to make it slightly healthier, and to provide healthier options to make it easier to make healthier choices.

Alehm has helped coordinate the project and maintain its momentum by supporting the chair, minute taking and attending business meetings to promote the aims of the group with food producers and distributors. The group aims to improve the opportunities of food businesses to purchase healthier food from their suppliers and to influence multi-site businesses to change their recipes. Financial assistance was received with a grant of £25,000 from the Greater London Authority. A small proportion of Alehm's costs were covered by this funding, although Alehm also invests significant internal resources into this important project. We welcome a new chair during the year, Alice Bimpong from Tower Hamlets council, and extend our grateful thanks to Clea Harris for her work on the group, as she steps down from this role after many years.

- GLA Licensing and Regulation sub-group

Created during the Covid pandemic to bring enforcers, policy makers and business representatives together, Alehm's vital role in this dynamic and strategic group enables issues faced by enforcers to be raised and discussed and potential resolutions identified through sharing of information, lobbying and training while ensuring regulatory activity is aligned with business needs.

- OPSS Strategic Regional Network

London's SRN is chaired by Valerie Simpson at LBHF and Sarah Newman at LB Bromley. Funded by OPSS, it pulls together enforcers from the regions into a national regional network of regulators.

- National Association of Chief Environmental Health Officers

Established in 2020, this group gained momentum during the pandemic and all local authorities from across the country are now active members. Alehm will continue to represent London at this group, as it takes on a more formal role with Government support to represent the local authority environmental health network in the future.

Policy and Strategy:

We aim to provide a policy and strategy forum for London environmental health services.

- Alehm membership meetings:

Alehm offers both face to face, hybrid and virtual members meetings on a range of environmental health themes and topics. Alehm's meetings cover the priority areas and emerging issues facing member authorities and included health and safety regulation, food regulation public health issues, pollution control and wider environmental health management.

The AGM was held on 16th November 2022

- Research and benchmarking:

Alehm carried out a review of members to identify core areas of concern and this identified the main areas for our future activity is to assist and support any action possible to increase the pool of competent workers and continue to provide a wide range of training for regulatory officers.

- Responses to Government consultations:

There were no formal consultation responses in 2022-23

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2023

Support Services:

We aim to sustain technical and specialist members groups to inform and engage individual services to share innovative ways of working and help keep colleagues advised of activities and initiatives in London.

- London-wide Technical Groups:

There are four established technical groupings under the Alehm umbrella, the London Food Coordinating Group, dealing with food issues, the Health and Safety Liaison Group, which coordinates health and safety at work regulation and promotion by borough Environmental Health Service, the special treatment groups, which manages the regulation and compliance of the treatments offered in the beauty and therapy sector and the Healthier Catering Commitment Group, which supports the boroughs to run the London HCC programme. Both the food, special treatment and health and safety groups have a structure which consists of sector groups that have representation at a strategic coordination meeting. The strategic coordination meetings also have representatives from the respective government agencies and partner organisations. The food and health and safety groups are supported by Alehm officers. Alehm holds the funds for the special treatment group.

- London Food Coordinating Group (LFCG) and 4 sector groups:

The LFCG meets every 3 months and is an Alehm supported group to encourage regular liaison between food enforcement services across the 4 London sector groups which are working to maintain consistency of approach across enforcement teams, test innovative work methods and help ensure that coordinated food regulation takes place in the region.

- All Borough health and safety Group and 4 quadrants:

The health and safety group held 2 London wide meetings, as well as local quadrant meetings. Shisha enforcement remains a core area of concern and Alehm has established a working group to bring together an enforcement pack for local authorities to assist and support activity in this area.

- Sharing of Information:

Alehm's web site promotes the work of environmental health in London. The Knowledge Hub is used to keep documents including meeting minutes and documents connected to association events and initiatives. Access to the Alehm community is provided by the Alehm team, who manage the content. Use of Alehm's web site and other methods of communication between members will be reviewed as part of the work in 23-24 and back by popular demand, a regular Information newsletter is to be published again in 2023.

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2023

Learning – student consortia and continuing professional development:

We aim to enhance the learning and development of London staff and trainees.

Training programme:

No training of students was possible as local authorities were not able to offer any placements as local authorities dealt with backlogs and other priorities emerging from the pandemic.

A programme of low cost virtual training courses and workshops was also run across the year.

- 13 litigation update courses across a range of subjects for front line regulators
- 2 courses for officers returning to food and health and safety regulation
- 3 health and safety courses including gas safety and cooling tower law and practice
- 4 courses on food standards, including allergens, food labelling and calorie labelling
- 4 technical food courses, including approved remises, HACCP and practical workshops
- 3 Statutory nuisance courses for regulators
- 2 technical CPD days for food and health and safety

Most training is taken up by Alehm member authorities, but Alehm has started marketing its courses nationally, although charges are slightly higher than the fees for members and an additional £260 was received for the 6 non-member authorities who attended courses in 2022/23. This is likely to be substantially higher in 2023/24.

Building Capacity:

We aim to develop the business capacity of LEHP to support Alehm's future plans.

Incorporation and charitable status was achieved for London Environmental Health Practitioners in 2008. From 1st April 2018 Alehm became an employer and appointed 3 key workers on permanent contracts, extended to 4 in 2022. The Alehm employees provide secretarial and coordination support to members, action areas of work on behalf of members under the direction of the trustee board and review and implement systems and procedures. External review is provided from accountants to ensure the effective governance of the company.

This annual report will be placed on the website and the link circulated to members

How Alehm's activities deliver public benefit:

The users of environmental health services are the general public. Effective environmental health intervention and regulation promotes efficient and productive business and promotes healthier and more sustainable communities. Environmental health services deal with the most fundamental problems these communities face, with local authority teams working to reduce health inequalities, support the vulnerable, improve local opportunities, improve the local environment and deliver environmental and public health benefits to the public. Alehm provides a professional focal point for all 33 London boroughs, the Port Health Authority and all non-London members and it supports the delivery of consistent and balanced environmental health services.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives. The significant activities undertaken by the charity to further its charitable purposes for the public benefit are detailed below.

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2023

Specifically in relation to Alehm's 5 charitable themes, public benefit is delivered by:

- Identifying and establishing partnerships to maximise the use of resources and improve the effectiveness of service delivery to the benefit of the public;
- Supporting members in the development and maintenance of their policy and strategic knowledge assists them to design effective services that meet legislative requirements benefiting the public;
- Support services by coordinating the technical groups Alehm helps to ensure that the expertise in environmental topics are maintained, best practice is shared and developed and that staff are properly trained to enable them to deliver a complete service to the benefit of the public;
- Promoting learning by helping to maintain adequate numbers of suitably qualified and competent staff that reflect the demographic makeup of the capital and are essential to delivering sustainable services which safeguard the wider environmental health, benefiting the public;
- Building capacity by maintaining an organisation that is effectively governed and satisfies statutory requirements to deliver its objectives for the benefit of the public.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives.

Plans for 2023-24:

- The re-publication of a twice yearly information newsletter
- Alehm will pilot expanding its membership base to boroughs on the outskirts of London and survey its current members to establish the appetite for extending membership beyond London.
- Review whether the Regulators Pioneer fund can be used to establish a food inspection service with aim to train students on the job.
- Alehm plans to identify whether there is a demand for a new student consortium, as more local authorities take on graduates who need practical training and to set up a range of training opportunities to assist graduates to obtain the full range of environmental health practical training.

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2023

Summary of work completed in 2022-23

The beginning of 2022/23 financial year saw the significant role played by environmental health services during the Covid pandemic begin to reduce, and local authorities were able to return their focus to routine public health activity. However they faced a significant backlog of routine inspection work, particularly of food businesses, but also an increase in complaint and investigation work, mainly in relation to statutory nuisance and poor housing conditions, which put pressure onto existing staff resources. Alehm worked with member authorities to identify their immediate staff competency training needs to upskill staff to deal with the emerging public health issues. In particular Alehm ran courses for general litigation, for both managers and front line staff, dealing with statutory nuisance and a refresher course for those returning to food safety and health and safety inspections.

Alehm also worked with technical liaison groups to identify the extent of backlogs within authorities and was able to share up to date information between authorities and government on local situations to help steer government and local policy decisions.

Housing groups recognized the need to train their housing regulation staff to deal with enforcement of damp and mould following the well-publicised Coroner's Inquiry published report of a young child dying from the effects of living in accommodation suffering with damp and mould. Alehm has created a new course specifically to upskill housing regulators and this is being delivered in 2023.

A membership survey of member training needs also identified that community safety legislation was being more widely used by regulatory teams to deal with a range of public welfare and safety issues, and Alehm set up a series of new courses for local authorities to upskill a range of officers on how to use this legislation effectively.

Alehm continued to offer a range of member meetings, using hybrid facilities which enabled more face to face meetings and training to take place. Attendance numbers at members meetings continued to be very high, as the hybrid meetings offered greater flexibility and more officers were able to attend. This

Membership remains stable. All 33 London local authorities remain Alehm members and Alehm continues to offer a representative voice for London's environmental health services.

Communication with members continues via email via contact lists to ensure members receive information relevant to their specific interests, and key information is available on the website and Khub.

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Trustees' Annual Report for the year ended 31 March 2023

The contribution of volunteers during the year.

Our achievements could not have been attained without contributions from many colleagues. Firstly I would like to thank my fellow Trustees for the support they have provided during the year. I thank them both for their dedication and hard work. They have all proved essential in providing strategic direction to the organisation as well as making very positive contribution to the design and delivery of our business plan and ongoing activities.

As Trustees, our role is fully supported by the work and contributions of our members. I especially would like to thank colleagues who have taken on roles such as chairs of topic and technical groups, represented Alehm with our partner organisations or made a positive contribution in any way to the working of our Association.

I also give my thanks to the Alehm team, including Paulette Samuels, Tay Potler and Kath Lewis who coordinate the various activities and projects undertaken by Alehm, on behalf of the Board. I extend a special thank you to Janine Avery for her work running Alehm for the past 12 years and on behalf of the Board and members, I wish her a long and happy retirement. I welcome MarieClaire Irvine to the Alehm team as the new Alehm manager and I look forward to working with her over the coming years.

I feel that it is an honour to be involved with Alehm; I believe that through our joint action we will continue to make a positive contribution to safeguard the role of environmental health in London. I look forward to continuing to work with you all in the years to come as we continue our services and support the local authority environment.

The main achievements and performance of the charity during the year.

Alehm's key purpose is to raise the profile of a broad spectrum of emerging issues that affect member authorities and to provide operational support to enable members to react quickly and effectively to the changing public health environment. Over the previous 12 months, Alehm's membership activities have included 6 members meetings across the range of environmental health activity:

- 1. 27th April 2022 Public Health meeting**, covering shisha controls, an update from the new UK Health Protection Agency, an overview of the public health landscape, the health aspects related to E-cigarettes and a review of environmental services management structures. The meeting provided 2 hours CPD and was attended by 52 people from 27 local authorities.
- 2. 23rd May 2022 Pollution themed meeting** covered the new Environment Act and its practical application, along with the results of a national noise survey was attended by 38 attendees from 23 boroughs, with 2 hours CPD.
- 3. 7th July 2022 Housing focused meeting** provided attendees with an update of new legislation including The Renters Reform Bill, Trading Standards activity with letting agents along local case studies demonstrating good practice. It was attended by 24 people from 22 local authorities, offering 2 hours CPD.

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4. 16th November 2022, Extended all day meeting covering Environmental Health Management and Health and Safety, and also hosted the members Annual General Meeting. The health and safety sessions covered an annual update from the HSE, a range of local case studies, feedback on health and safety projects and a wider review of contractors and how they are monitored for competency. The management meeting included the role of the Association of Chief EHOs, EH apprenticeships and also local authorities' local case studies of interest to members. 28 people attended all day, and 14 for the morning and 5 sessions, including 26 boroughs with up to 5 hours CPD awarded.

5. 24th January 2023, Housing themed meeting, covering enforcement of damp and mould in residential accommodation, an update on the Renters Reform Bill, and the LA perspective on enforcing housing legislation. It usefully identified member needs to deal with poor conditions in rented accommodation and this has led to Alehm developing a training course specifically for housing regulators. The meeting had 42 attendees (12 in person) from 28 boroughs. 2.5 hours CPD

6. 22nd March Air quality meeting was attended by 26 attendees and 2.5 hours CPD was awarded with 21 boroughs attending. The meeting reviewed the GLA's extension plans for ULEZ, real time air quality monitoring of waste transfer business, the Environment Act update and the local authority experience of attending a Coroner's Inquiry into a pollution related death of a child.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Alehm has awarded a total of 531 management focused hours of CPD to members at its membership meetings in 2022-23.

- At the AGM the chairman awarded the inaugural Steve Miller award, for excellence in environmental health to the Royal Borough of Greenwich for their work with Fareshare to deliver and use unused food. They receive free training to a value of £150 for their staff over the coming year.

- Hackney and Sutton-Kingston partnership also submitted applications and were considered worthy runners up and each receive £50 of free training for their teams.

- Alehm ran training courses based on identified membership need, across a range of technical areas, providing training to maintain competency of regulatory staff and to upskill officers taking on a range of new regulatory duties. Courses included a wide range of legal training courses, gas safety enforcement, nuisance investigation, regulation of approved food premises, and anti-social behaviour regulation. These courses provided a total of 2343 hours of CPD accredited competency training for the environmental health community.

- Alehm ran 2 low cost CPD days for front line officers to provide essential update training to assist officers to maintain their competency and help maintain a high quality regulatory service for businesses in London.

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A food CPD day held on 22nd February covering a wide range of presentations for food officers to keep them up to date with current developments. 97 people attended and awarded 5 hours CPD. Total 485 hours CPD.

A health and safety CPD day was held on 13th October and gave front line officers a range of training presentations across the field of health and safety regulation. It was attended by 77 people and 5 hours CPD awarded, with a total 385 hours CPD awarded.

- The total hours CPD awarded by Alehm in 2022-23 was 3,644 hours.
- Alehm supports the professional work of its many technical groups by providing administrative and professional support to the groups for meetings, training and research activity. Alehm completed a review of covid activity within boroughs and has sent the government a summary of the findings, to ensure learnings can help steer future national policy.
- Alehm members have asked Alehm to run a service collating and updating the list of legislation which is used by environmental services regulators to help them maintain lists of delegations and authorisations. This year Alehm has carried out background research and collated information from members on the legislation applying to regulators in environmental services and is now ready to establish a national service for environmental health related regulation which we will roll out to Environmental Health Services in 2023-4.
- Alehm works with a number of organisations and other bodies to improve the regulatory experience of the businesses they work with. In particular Alehm has worked closely with London Trading Standards to identify areas of joint activity and interest and Alehm has promoted courses on moving to a more intelligence led approach to enforcement which is a core LTS priority. Alehm has been a member of the GLAs Regulation and Licensing Group where officers work jointly with other regulators, including the police, and business groups to support London's businesses and minimise the impact of regulation on those businesses. Alehm worked with the Office of Product Safety and Standards Strategic Regional network to assist with consistent and better regulation.
- Alehm carried out a membership survey to identify members' core needs. The results confirmed that all the activities run by Alehm for members are highly valued and as a result the Board will ensure these services are protected for members as the organisation undertakes a new phase of growth.
- Alehm's existing secretary retired at the end of 22/23 and throughout the year Alehm has reviewed with trustees how best to run the organisation going forward. In January 2023, a new Alehm Manager, MarieClaire Irvine, was appointed, and she will lead the charity from April 2023. After the extensive work undertaken by the charity throughout the Covid pandemic, there is a need to stabilise the finances of the organisation and this will be the main priority of the Alehm team and trustees through 23-24.
- Other work undertaken by the charity in 2022-23 included basic training for our trustee team so they are better able to support the charity.

London Environmental Health Practitioners

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Trustees' Annual Report for the year ended 31 March 2023

Structure, governance and management of the charity

Governing Document:

Members of the Association of London Environmental Health Managers (Alehm) decided that, to enable Alehm to better achieve its aims and objectives, the charitable trading company London Environmental Health Practitioners (LEHP) should be formed to run parallel with Alehm. In practice the 2 organisations are run as a single body. Although the charity is registered under the name of London Environmental Health Practitioners, it operates under and is recognized by the original name of Alehm. All references to Alehm therefore relate to LEHP, the registered charity name. LEHP was established under a Memorandum of Association which established the objects and powers of the company and it is governed under its Articles of Association. Incorporation was achieved during July 2007. A Chair and Board of Directors were elected to manage the company.

Recruitment and Appointment of the executive:

The Trustees are members of Alehm and were approved to undertake the role by members of Alehm. The Articles of Association requires that one third of the Trustees must apply for re-election each year.

Jon Averbs was re-elected as the Alehm chairman in November 2023 and James Armitage, Rachel Pye and David Edwards were elected onto the Board of trustees for 3 years.

Organisational structure:

Alehm has 4 employees who manage its activities and functions, operated through an internal payroll. Alehm has a number of technical groups that support members' activities. These groups meet regularly and hold minuted meetings.

Responsibilities of the executive:

The board develops and guides the strategic direction of Alehm and manages the financial activities. The Memorandum and Articles of Association were drafted for the purpose of incorporation and for charitable status. Trustees are recruited and appointed in accordance with the rules of the Memorandum and Articles of Association.

The policies and procedures for the induction and training of trustees.

Changes to the Board have meant that there are now no trustees with previous charity experience and Alehm identified trustee training as a priority for 2022. Basic training has been completed and the Board will review additional training needs for 2023/24. Trustees are provided with the Charity Commission advisory documents and links when they are first elected and the secretary ensures that Alehm's activity is carried out in accordance with the Memorandum and Articles of Association. The Board have also agreed to consider allocating responsibility for areas of the workplan to Trustees with a particular interest to support the Alehm operational team and help move forward the charity business plan

London Environmental Health Practitioners

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Trustees' Annual Report for the year ended 31 March 2023

The charity's organisational structure.

Organisational structure:

Alehm has 4 employees who manage its activities and functions, operated through an internal payroll. Alehm has a number of technical groups that support members' activities. These groups meet regularly and hold minuted meetings.

Responsibilities of the executive:

The board develops and guides the strategic direction of Alehm and manages the financial activities. The Memorandum and Articles of Association were drafted for the purpose of incorporation and for charitable status. Trustees are recruited and appointed in accordance with the rules of the Memorandum and Articles of Association.

The trustees' bankers and advisors

Bankers HSBC Bank plc, 60 Queen Victoria Street, London EC4N 4TR

Accountants Acadia Accounting Ltd, 77 Woodville Drive, Marple, Stockport, SK6 7QX

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net Income	(13,520)	(2,101)
Unrestricted Revenue Funds available for the general purposes of the charity	67,840	40,700
Designated Revenue Funds	55,279	74,639
Total Unrestricted Funds	123,119	115,339
Restricted Revenue Funds	72,979	94,279
Total Funds	196,098	209,618

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2023

Financial review of the position at the reporting date, 31 March 2023 .

The charitable company made an operating deficit for the year of £13520 (2022 deficit £2,101). Total income for the year was £103,932 and prepaid subscriptions held £91,099. Member's subscriptions are increased by approximately the rate of inflation each year. 22 local authorities currently use the option of 3 years' discounted membership.

Additional income was received during the year from grant funding for the Healthier Catering Commitment group.
Some funds are currently held for boroughs for student bursary payments.

Total expenditure for the year was figure required
General fund expenditure included costs of Alehm officers, Alehm meetings and insurance payments

Policies on reserves.

The current policy, agreed by Trustees at the Executive meeting held on the 12th April 2016 requires that Alehm maintains a financial reserve of the equivalent of one year of subscription income along with 50% of the expected annual income from grant funded projects. Annual project funding to date has been up to £200,000, so a level of reserve of £100,000 was agreed.

Current annual income from subscriptions is £47,263. The trustees also introduced a contingency fund to be an additional part of the reserves, to allow for any unexpected expenditure. This is set at £15,000. The minimum level of reserves for 2022-23 is set at £155,000 to provide an appropriate level of financial stability.

At the year end the charitable company had total reserves of Figure required comprising general reserves of designated funds of Figure required and restricted funds of Figure required

Going Concern

We have no concerns regarding the financial viability of ALEHM . We have yearly subscriptions from all 33 London boroughs plus Watford Council and many of these subscriptions are paid in advance. We have reviewed the projected income for training for 2023-24, and our forecast for this year is to break even. We have a number of training courses booked to secure income. We also have reserves of over £200,000 and continue to have the support of the councils for whom we work.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

London Environmental Health Practitioners

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Trustees' Annual Report for the year ended 31 March 2023

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

Alehm's executive has agreed the main risks to the charity. The major risks are described below.

Alehm has to date maintained the full membership of all London borough environmental health managers but could face a major risk to its viability and influence if it lost the status of all borough representation. To manage this risk, members and technical groups are encouraged to take part in the preparation and adoption of the annual business plan and approve the fees structure. By adopting this approach members can develop a plan that meets their needs and agree a fee structure that they can afford. Surveys of member needs, attendance at technical group meetings and a regular review of its activities will help ensure Alehm meets the needs of an evolving membership and local authority organisational change. The cost of running Alehm's membership activity will be maintained within its annual subscription income, as far as practical.

The Alehm executive will also ensure that Alehm's routine operational activities are financially sustainable and the organisation's spending reflects its income. Alehm has made use of available grant funding to support a range of local authority activities and will continue to look for other similar opportunities. Members agreed at the AGM in November 2022 to increase subscription fees in April 2023 by 10% to £1,860 for annual subscription and £4,950 for 3 years' discounted membership. Local authorities are offered the chance to pay a 3 year membership fee, at a discounted rate to encourage longer term membership. This has been a popular option and helps sustain membership levels.

Risks relating to internal control procedures have been minimised by using the services of accountancy and legal firms, internal and external independent reviews and the team regularly review and update internal procedures. In April 2018, Alehm took a step towards separation from the CIEH. This separation was completed in April 2019 and Alehm now seeks independent advice from its accountants. In 2022 Alehm outsourced its banking, accounts and payroll service which is to be delivered by Lansdowne Publishing Partnership Ltd and Acadia Accounting Ltd from April 2023.

Where Alehm undertakes external funded activities within boroughs and appointed contractors do not meet expected service levels, there is a risk the authorities may claim back the cost of poor quality work or that funding organisations may require payback of some funded work. The executive has agreed it will not take on funded projects, the value of which will put Alehm's financial stability at risk and Trustees will review and agreement sought from the Board before accepting any funded projects over £10,000. Any work completed on behalf of local authority members or other third parties are cleared by lead borough officers before payment is made to contractors to minimise the risk of poor quality work. To maintain liquidity when undertaking grant funded projects, which are paid in arrears, the executive agreed to hold £100,000 in its reserves for undertaking future funded activities.

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At the Trustee meeting on the 15th May 2017 the Board agreed to hold a contingency fund of £15,000 to cover any emerging unforeseen costs.

There is a risk that Alehm's partners, organisations or individuals involved in or aggrieved by Alehm's activities, might make claims against the charity. All Alehm's contractors have professional liability insurance and the Board agreed that in March 2015 Alehm would pay for annual trustee liability insurance to minimise the risk to the charity.

Alehm have now extended this to employers insurance and also holds £100,000 of professional liability insurance.

There is a risk in not receiving a clean independent examiner's report. Alehm has appointed Lansdowne Publishing to provide accountancy advice and to prepare the statutory accounts for the annual report and Haines Watts Accountants of Leeds to undertake the external review. Alehm will continue to take advice from its accountants and seek legal advice when required. The regular review of ongoing activities by the trustees through the Executive scrutiny enables Alehm to react swiftly to any problem areas and detailed finance reports are provided to trustees quarterly to enable the board to regularly review financial statements. On occasions where regular executive meetings cannot take place, an alternative method of business review is arranged, usually discussion via email.

Principal funding sources in the year and how these support the key objectives of the charity.

Funding for the year was from subscription fees levied on members and income for training courses to meet local authority competency training needs, with some funding for specific grant aided projects. In 2022/23, there has been funding for HCC work of £25,000.

Details of the Independent Examiner

Matthew Barton BA(Hons) FCA CTA - Independent Examiner

Member of Chartered Accountant

Haines Watts

3rd Floor

56 Wellington Street

Leeds

LS1 2EE

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2023

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

London Environmental Health Practitioners

Company Registration Number - 06316687

Trustees' Annual Report for the year ended 31 March 2023

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 22 to 44.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 28 November 2023.

A handwritten signature in black ink, appearing to read 'Jon Avern', with a horizontal line drawn underneath the name.

JON AVERNS
Director and Trustee

London Environmental Health Practitioners

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 22 to 44 for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 30.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 18, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

London Environmental Health Practitioners

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination; and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

M Barton

Matthew Barton BA(Hons) FCA CTA - Independent Examiner - Independent Examiner

Chartered Accountant

Haines Watts
3rd Floor
56 Wellington Street
Leeds
LS1 2EE

This report was signed on

15 December 2023

London Environmental Health Practitioners - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities (Including the Income and Expenditure Account for the year ended 31 March 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income & Endowments from:					
Charitable activities	A2	78,068	25,000	103,068	111,081
Investments	A4	864	-	864	25
Total Income	A	78,932	25,000	103,932	111,106
Expenditure on:					
Charitable activities	B2	99,382	17,695	117,077	113,207
Other	B3	375	-	375	-
Total expenditure	B	99,757	17,695	117,452	113,207
Net Income for the year		(20,825)	7,305	(13,520)	(2,101)
Transfers between funds	C	28,605	(28,605)	-	-
Net Income after transfers	A-B-C	7,780	(21,300)	(13,520)	(2,101)
Net movement in funds		7,780	(21,300)	(13,520)	(2,101)
Reconciliation of funds:-	E				
Total funds brought forward		115,339	94,279	209,618	211,719
Total funds carried forward		123,119	72,979	196,098	209,618

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 30 to 44 form an integral part of these accounts.

London Environmental Health Practitioners - Statement of Financial Activities for the year ended 31 March 2023

London Environmental Health Practitioners - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	-	-	-
Charitable activities	A2	64,607	46,474	111,081
Other trading activities	A3	-	-	-
Investments	A4	25	-	25
Other	A5	-	-	-
Total Income	A	64,632	46,474	111,106
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	88,635	24,572	113,207
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	88,635	24,572	113,207
Net gains on investments	B4	-	-	-
Net Income for the year		(24,003)	21,902	(2,101)
Transfers between funds	C	-	-	-
Net Income after transfers		(24,003)	21,902	(2,101)
Net movement in funds		(24,003)	21,902	(2,101)
Reconciliation of funds:-				
Total funds brought forward		135,702	76,017	211,719
Total funds carried forward		111,699	97,919	209,618

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

The notes attached on pages 30 to 44 form an integral part of these accounts.

London Environmental Health Practitioners - Statement of Financial Activities for the year ended 31 March 2023

London Environmental Health Practitioners - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(13,520)	(2,101)
Net resources available to fund charitable activities	<u>(13,520)</u>	<u>(2,101)</u>

The notes attached on pages 30 to 44 form an integral part of these accounts.

London Environmental Health Practitioners - Statement of Financial Activities for the year ended 31 March 2023

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	115,339	94,279	209,618	211,719
Recognised gains and losses before transfers	(20,825)	7,305	(13,520)	(2,101)
	94,514	101,584	196,098	209,618
(From)/To unrestricted revenue funds	28,605	(28,605)	-	-
Closing revenue funds	123,119	72,979	196,098	209,618

Designated revenue funds included within the unrestricted funds above

	Total Funds 2023 £	Last year Total Funds 2022 £
At 1 April	74,639	87,212
Transfer (to)/from revenue accumulated funds	(19,360)	(12,573)
At 31 March	55,279	74,639

The purposes for which these funds have been designated are described in Note 23 to the accounts.

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	67,840	72,979	140,819	134,979
Revenue designated funds	55,279	-	55,279	74,639
Total funds	123,119	72,979	196,098	209,618

The notes attached on pages 30 to 44 form an integral part of these accounts.

London Environmental Health Practitioners - Statement of Financial Activities for the year ended 31 March 2023

**London Environmental Health Practitioners
Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006**

	2023 £	2022 £
Income		
Income from operations	103,068	111,081
Investment Income		
Interest receivable	864	25
Gross Income in the year before exceptional items	103,932	111,106
Gross Income in the year including exceptional items	103,932	111,106
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	113,327	108,737
Governance costs	3,750	4,470
Other expenditure	375	-
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	117,452	113,207
Net Income before tax in the financial year	(13,520)	(2,101)
Tax on surplus on ordinary activities	-	-
Net Income after tax in the financial year	(13,520)	(2,101)
Retained surplus for the financial year	(13,520)	(2,101)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 30 to 44 form an integral part of these accounts.

London Environmental Health Practitioners - Balance Sheet as at 31 March 2023

	SORP		2023	2022
	Note	Ref	£	£
Current assets		B		
Debtors	12	B2	60,913	36,490
Cash at bank and in hand		B4	247,456	244,974
Total current assets			<u>308,369</u>	<u>281,464</u>
Creditors: amounts falling due within one year	13	C1	<u>(112,271)</u>	<u>(71,846)</u>
Net current assets			196,098	209,618
The total net assets of the charity			<u>196,098</u>	<u>209,618</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	20	D2	72,979	94,279
			72,979	94,279
Unrestricted Funds				
Unrestricted Revenue Funds	20	D3	67,840	40,700
			67,840	40,700
Designated Funds				
Designated Revenue Funds	20	D3	55,279	74,639
			55,279	74,639
Total charity funds			<u>196,098</u>	<u>209,618</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

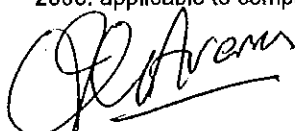
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 21.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



JON AVERNS

Trustee

Approved by the board of trustees on 28 November 2023

The notes attached on pages 30 to 44 form an integral part of these accounts.

London Environmental Health Practitioners

Cash Flow Statement for the year ended 31 March 2023

		2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	1,618	(16,854)
Cash flows from investing activities			
Interest received		864	25
Cash flows from financing activities			
Net cash provided by financing activities	C	-	-
Overall cash provided by all activities	A+B+C	2,482	(16,829)
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2023		2,482	(16,829)
Cash and cash equivalents at 1 April 2022		244,974	261,803
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 March		247,456	244,974

London Environmental Health Practitioners

Cash Flow Statement for the year ended 31 March 2023

London Environmental Health Practitioners

Cash Flow Statement for the year ended 31 March 2023 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	(13,520)	(2,101)
Adjustments for :-		
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Dividends, interest and rents from investments	(864)	(25)
Decrease in debtors	(24,423)	(16,182)
Increase in creditors, excluding loans	40,425	1,454
Net cash provided by operating activities	A 1,618	(16,854)

Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand at for the year ended 31 March 2023	247,456	244,974
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	247,456	244,974

London Environmental Health Practitioners

Cash Flow Statement for the year ended 31 March 2023 - Continued

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	244,974	2,482	247,456
Total	244,974	2,482	247,456

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin Issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin Issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing membership subscriptions, discretionary grants and training income. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2024, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2023

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*income from other trading activities*'

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2023

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 7.

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2023

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 General Information

London Environmental Health Practitioners is a private company incorporated in England and Wales under the Companies Act. It is a company limited by guarantee and the Charity's registered address is 4th Floor, 18 St Cross Street, London, EC1N 8UN.

3 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

4 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2023

5 Significance of financial instruments to the charity's position

There are no significant financial instruments in the accounts of the charity.

6 Net surplus before tax in the financial year

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	1,350	1,078

7 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

8 Staff costs and emoluments

Salary costs	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	72,440	64,039
Employer's National Insurance for all staff	640	952
Employer's operating costs of defined contribution pension schemes	1,350	1,078
Total salaries, wages and related costs	74,430	66,069

The average number of full time staff employed in the year was	4	4
The estimated full time equivalent number of all staff employed in the year was	4	4

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	3	3
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	4	4

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

9 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2023

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

11 Deferred Income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released In year	Deferred at year end
	£	£	£	£
Membership subscriptions	58,293	38,146	70,952	91,099
Training Income	-	-	5,244	5,244
Total	58,293	38,146	76,196	96,343

	2023 £	2022 £
These deferrals are included in creditors	96,343	58,293

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released In year	Deferred at year end	Deferred at year end
	£	£	£	£	£
Membership subscriptions	62,830	25,244	20,707	58,293	58,293
Total	62,830	25,244	20,707	58,293	58,293

	2022 £	2021 £
These deferrals are included in creditors	58,293	62,830

Deferred income relating to membership subscriptions received for membership which are due to renew on or after 1 April 2023. Deferred income relating to training income are for courses to be run after year end.

12 Debtors

	2023 £	2022 £
Trade debtors	56,334	33,270
Prepayments and accrued income	3,987	3,151
Other debtors	592	69
	60,913	36,490

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2023

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	8,402	1,410
Accruals	7,050	11,667
Deferred Income - Unrestricted & designated funds	96,343	58,293
Other creditors	476	476
	112,271	71,846

14 Loans to trustees included in debtors

There are no loans to trustees.

15 Guarantees made by the charity on behalf of trustees

There are no guarantees made by the charity on behalf of the trustees.

16 Revaluation reserve

<i>Current year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
At 1 April 2022	-	-	-	-
Transfers in the year	(4,620)	-	(4,620)	-
At 31 March 2023	(4,620)	-	(4,620)	-

17 Income and Expenditure account summary

	2023	2022
	£	£
At 1 April 2022	209,618	211,719
Surplus after tax for the year	(13,520)	(2,101)
At 31 March 2023	196,098	209,618

18 No related party transactions

There were no transactions with related parties in the year.

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2023

19 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Current Assets	235,390		72,979	308,369	308,369
Current Liabilities	(112,271)	-	-	(112,271)	(112,271)
	123,119	-	72,979	196,098	196,098
At 1 April 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £	Total Funds £
Current Assets	112,546	74,639	94,279	281,464	281,464
Current Liabilities	(71,846)	-	-	(71,846)	(71,846)
	40,700	74,639	94,279	209,618	209,618

20 Change in total funds over the year as shown in Note 19, analysed by individual funds

	Funds brought forward from 2022 £	Movement in funds in 2023 £	Transfers between funds in 2023 £	Funds carried forward to 2024 £	Funds carried forward to 2024 £
		See Note 21	See Note 22		
	£	£	£	£	£
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	40,700	(37,419)	47,965	51,246	51,246
Designated Revenue Funds	74,639	16,594	(19,360)	71,873	71,873
Total unrestricted and designated funds	115,339	(20,825)	28,605	123,119	123,119
Restricted funds:-					
Regional animal feed	15,213	-	(15,213)	-	-
Work experience	47,954	-	-	47,954	47,954
Healthier catering commitment (HCC)	22,340	7,305	(4,620)	25,025	25,025
Lockdown project	8,772	-	(8,772)	-	-
Total restricted funds	94,279	7,305	(28,605)	72,979	72,979
Total charity funds	209,618	(13,520)	-	196,098	196,098

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2023

21 Analysis of movements in funds over the year as shown in Note 20

	Income	Expenditure	Other Gains & Losses	Movement in funds	Movement in funds
	2023	2023	2023	2023	2023
	£	£	£	£	£
Unrestricted and designated funds:-					
Unrestricted Revenue Funds	48,127	(85,546)	-	(37,419)	(37,419)
Designated Revenue Funds	30,805	(14,211)	-	16,594	16,594
Restricted funds:-					
Healthier catering commitment (HCC)	25,000	(17,695)	-	7,305	7,305
	103,932	(117,452)	-	(13,520)	(13,520)

22 Details of transfers between funds

The transfers shown in note 20 above are:-

	2023	2022
	£	£
Transfers to/(from) Unrestricted Funds to cover deficits on Restricted Funds or when funds are lawfully reallocated	47,965	19,344
To/(from) Designated Revenue Funds	(19,380)	(15,704)
To/(from) Restricted Revenue Funds	(28,605)	(3,840)
Net transfers	-	-

The trustees have decided to close the Regional Feed Fund and the Lockdown Fund as the work on these projects has been completed and the remaining funds will not need to be repaid.

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2023

23 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Student Consortia	The student consortia fund was set up to offer students practical training placements in local authorities. ALEHM appoints a number of students each year, and looks for short term placements within local authorities or project work/support work it requires which can be undertaken by a student.
Public Health Funds	The funds supports the Healthier Catering Commitment project.
Support services	This fund supports the running of liaison groups. Boroughs contribute an annual subscription fee to cover the running of liaison groups.
Surplus Food	This was funding from the National Trading Standards to examine companies
Training courses and Events	This fund is used to support new training courses and events that have been run by Alehm
Sampling	This fund is used to support a pan London food sampling project to test the effectiveness of allergen controls.

Restricted funds:-

Regional animal feed	Funding for this was withdrawn in 2019 as National Trading Standards, who are funded by the Food Standards Agency to deliver the grant funded activity, directed funding to London Trading Standards.
Work experience	Funding from Wandsworth Council is used by ALEHM to recruit student EHO's and TSO's and pay them bursaries, to help overcome the local recruitment restrictions.
Healthier catering commitment (HCC)	This is funding to support a group of 28 local authorities and public health teams to make small changes to food offered in fast food and takeaway premises with the aim to make food healthier and provide healthier choices.
Lockdown project	Lockdown project funding obtained from The Department for Communities and Local Government (DCLG) to investigate rogue landlords operating a distinct business model letting sub-standard housing to homeless people, in order to claim maximum levels of housing benefit. The funding for this project has finished and it is intended to close this fund.

24 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

London Environmental Health Practitioners

Detailed analysis of Income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

25 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total funds
	2023	2023	2023	2022
	£	£	£	£
Primary purpose and ancillary trading				
Membership subscriptions in return for	47,263	-	47,263	48,017
Income from training events	30,805	-	30,805	16,590
Total Primary purpose and ancillary trading	78,068	-	78,068	64,607

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Performance related grants from public bodies to fund charitable activities				
Greater London Authority- Healthier Eating Commitment	-	25,000	25,000	46,474
Total performance related grants from public bodies	-	25,000	25,000	46,474

All the grants in the prior year were restricted.

Performance related grants from public bodies to fund charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
Prior Year	-	46,474	46,474

Unrestricted Funds	Restricted Funds	Total Funds	Prior Year
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London Environmental Health Practitioners

Detailed analysis of Income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

	2023	2023	2023	Total Funds 2022
	£	£	£	£
Total Charitable Income from funders:-				
Current year - Income from funders	-	25,000	25,000	46,474

All the income in the prior year was unrestricted.

Prior year

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
Prior Year - Income from funders	-	46,474	46,474

26 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Total Income from charitable trading	78,068	-	78,068	64,607
Income from funders	-	25,000	25,000	46,474
Total from charitable activities A2	78,068	25,000	103,068	111,081

All the income in the prior year was unrestricted.

Income from charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
Total Income from charitable trading	64,607	-	64,607
Income from funders	-	46,474	46,474
	64,607	46,474	111,081

London Environmental Health Practitioners

Detailed analysis of Income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

27 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Bank Interest Receivable	864	-	864	25
Total Investment Income	864	-	864	25

28 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Gross wages and salaries - charitable activities	72,440	-	72,440	64,039
Employers' NI - Charitable activities	640	-	640	952
Defined contribution pension costs - charitable activities	1,350	-	1,350	1,078
Temporary Staff - Charitable Activities	-	-	-	-
Travel and Subsistence - Charitable Activities	310	-	310	150
All costs associated with training & Costs associated with Healthier Catering Commitment	14,211	-	14,211	11,209
Support services	-	17,695	17,695	24,572
Staff and trustee training	430	-	430	360
Total direct spending	89,381	17,695	107,076	102,360

<i>Prior Year</i>	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
Unrestricted funds	77,788	-	77,788
Restricted funds	-	24,572	24,572
Total direct spending	77,788	24,572	102,360

London Environmental Health Practitioners

Detailed analysis of Income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

29 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Administrative overheads				
Telephone, fax and internet	510	-	510	330
Stationery and printing	972	-	972	120
Membership subscriptions	40	-	40	80
Software licences and expenses	1,597	-	1,597	2,095
Liability and contents insurance	2,324	-	2,324	1,057
Sundry expenses	13	-	13	13
Registered office services and mail	238	-	238	-
Refreshments for meetings	497	-	497	-
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	-	-	-	2,610
Financial costs				
Bank charges	60	-	60	72
Support costs before reallocation	6,251	-	6,251	6,377
Total support costs - Current Year	6,251	-	6,251	6,377

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

30 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	3,750	-	3,750	4,470
Total Governance costs	3,750	-	3,750	4,470

All the expenditure in the prior year was unrestricted.

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

31 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	89,381	17,695	107,076	102,360
Total support costs	B2d	6,251	-	6,251	6,377
Total Governance costs	B2e	3,750	-	3,750	4,470
Total charitable expenditure	B2	99,382	17,695	117,077	113,207

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2022	2022	2022	
		£	£	£	
Total direct spending	B2a	77,788	24,572	102,360	
Total support costs	B2d	6,377	-	6,377	
Total Governance costs	B2e	4,470	-	4,470	
Total charitable expenditure	B2	88,635	24,572	113,207	

32 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Fines and penalties		375	-	375	-
Non charity expenditure	B3b	375	-	375	-

33 Total of other expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Non charity expenditure		375	-	375	-
Total other expenditure	B3	375	-	375	-

LONDON ENVIRONMENTAL HEALTH PRACTITIONERS

England & Wales - Charity number 1122440

Accounts

Company Registration Number 08316667

The Charity Registration Number is 1122440



London Environmental Health Practitioners

trading as

Association of London Environmental Health Managers

Report and Accounts

31 March 2022

London Environmental Health Practitioners

Report and accounts for the year ended 31 March 2022

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London Environmental Health Practitioners

Company Registration Number - 06316687

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is London Environmental Health Practitioners.

The charity is also known by its operating name, Association of London Environmental Health Managers.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1122440.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals

The principal operating address, telephone number, email and web addresses of the charity

4th Floor
18 St Cross Street,
London, EC1N 8UN
Telephone 07554425823

Email Address secretary@alehm.org.uk Web address www.alehm.org.uk

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2022

Name	Role	Other roles	Re-election date
Jon Aversa	Elected Chairman & Trustee	Association of Port Health Authorities	2022
Paul Morse	Elected Trustee	Independent	2024
Lucy Urquhart	Elected Trustee	London Borough of Greenwich	2024
Gavin Douglas	Elected Trustee	London Borough of Haringey	2023
Rick Mason	Elected Trustee	Independent	2023
Ellis Turner	Elected Trustee	University of the West of England	2024
James Armitage	Elected Trustee	London Borough of Barnet/CPHA	2022
Rachel Pye	Elected Trustee	City of London	2022

In addition to the Trustees the following representatives take part in board meetings but do not have a vote in any decisions

Nilesh Lad Representing: ACEHO group
 Sarah Newman Representing: OPSS LSRN

The following persons served as Trustees during the year ended 31 March 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Name	Appointed	Resigned/Retired
Steve Miller	-	01 August 2022
Jon Aversa	-	-
Paul Morse	-	-
Lucy Urquhart	-	-
Gavin Douglas	-	-
Rick Mason	-	-
Ellis Turner	-	-
James Armitage	10 February 2022	-
Rachel Pye	10 February 2022	-

At the Annual General Meeting Ellis Turner, Rick Mason and Paul Morse will retire as trustees and not seek reappointment. Jon Aversa, James Armitage and Rachel Pye will stand for re-election as trustees.

London Environmental Health Practitioners

Company Registration Number - 06316887

Trustees' Annual Report for the year ended 31 March 2022

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The charity's Memorandum of Association lists Alehm's established objectives which are to help to protect and improve the environment and public health in London and to advance education in environmental health for the public benefit by:-

- (a) Providing a policy and strategy forum for London borough environmental health managers and staff to develop and deliver environmental health services within London;
- (b) Developing, delivering and promoting coordinated environmental health services for London; and
- (c) Identifying the training needs of London's environmental health services to develop and deliver appropriate training.

Alehm publishes a business plan which, with other examples of the Association's activities and formal documents, can be found on the Alehm web site at <https://alehm.org.uk/>. Records, minutes and other technical and professional supporting information are recorded on a membership section of the Knowledge Hub which is accessible to members of the Alehm community.

The main activities undertaken in relation to those purposes during the year:

The Covid 19 pandemic moved into a new phase during 2021, after the national Covid vaccination scheme took effect and this changed the key roles of local authority environmental health teams. Managing business compliance with Covid safety controls and contact tracing were still priority areas for local authorities, but the year also saw a more general return to normal business operation. Local authorities had to manage a significant backlog of routine inspection work and local authority enforcement teams faced an ever growing problem due to the lack of availability of competent, qualified officers to undertake statutory work. Local authority resources continued to be put under extreme pressure and virtually all member authorities faced severe financial challenges.

To ensure Alehm focused on the areas of service most valuable to the members, a membership survey was undertaken. This survey indicated that all services were almost of equal value to members, although additional income would be required to fund the delivery of all these services to current members. As a result the trustees considered alternative means of increasing income, including expanding membership and offering additional paid for services, and these proposals will be further explored during 2022/23.

Alehm returned to its more traditional activity with regular membership meetings, although these remained virtual only, as hybrid meeting facilities were not yet operational at the City of London and because members indicated their preference for a more flexible meeting programme with a slow return to face to face meetings. Attendance numbers at members meetings increased significantly as a result of the sessions being virtual with numbers often between 35 and 60 at many meetings, which is a greater number than can be readily accommodated at the City of London's conference rooms where average attendance was around 35.

London Environmental Health Practitioners

Company Registration Number - 06318667

Trustees' Annual Report for the year ended 31 March 2022

The main activities undertaken in relation to those purposes during the year (cont)

Membership remains stable. All 33 London local authorities remain Alehm members and Alehm continues to offer a representative voice for London's environmental health services. Its key purpose is to raise the profile of a broad spectrum of emerging issues that affect member authorities and to provide operational support to enable members to react quickly and effectively to the changing public health environment. Over the previous 12 months, Alehm's membership activities have included 4 on-line members meetings across the range of environmental health activity as well as 1 London noise enforcement focused meeting on held in partnership with the GLA.

1. On 14th May a noise focused meeting was delivered for London local authorities. This provided 2 hours CPD with 38 attendees from across London.
2. On 15th September a Covid themed meeting was held to review the effectiveness of the Covid response by local authority teams and record outcomes and recommendations. There were 25 attendees providing 1.5 hrs CPD. The outcomes of this meeting were published and circulated to local authorities and the recommendations forwarded to the Office of Product safety and Standards in their role as first point of contact between regulators and the Government.
3. On 15th November a health and safety themed meeting was held with 46 attendees offering 2 hours CPD.
4. On 24th January Alehm held its Annual General Meeting, as part of a members' food themed meeting with 64 attendees offering 3 hours CPD.
5. On 27th April (delayed from March 2022) a public health themed meeting was held with 51 attendees providing 2hrs CPD.
6. A health and safety planning day was held on 5th May 2021 to set up the pan London health and safety regulatory work for the year. 43 attendees from all London Boroughs attended with 2 hours CPD offered. The meeting ensures consistency in approach across London and assists and supports individual local authorities in their routine statutory obligations.

Alehm awarded a total of 585 hours of CPD for its membership meetings in 2021/22.

Alehm ran 10 training courses based on identified membership need, across a range of technical areas, providing training to maintain competency of regulatory staff and to upskill officers taking on a range of new regulatory duties. Courses included gas safety enforcement, legal training, nuisance investigation, application of the HSE's Enforcement Management Model for health and

Alehm also undertook a very successful trial to assist local authorities achieve the necessary CPD to maintain officer competency and ran an online CPD day for food officers offering 6 hours CPD for 81 people, totalling 486 hours. Future similar sessions will be offered for a wider range of environmental health areas.

Alehm ran a number of additional free membership training sessions to provide essential updates relating to export control of food after Brexit and the role of the local authority in this and also facilitated free sessions from the FSA's Food Crime Unit on food crime and food fraud. On 8th April Eville and Jones, the main provider of export certification services to food businesses, carried out a day's training, providing 4 hours CPD for 42 people which was funded by Alehm. The National Food Crime Unit ran 2 workshops over 2 hours for 60 people on 22nd and 23rd June 2021. This provided an additional 288 hours CPD for London's regulators.

The total CPD awarded by Alehm in 2021-22 was 2,676 hours.

London Environmental Health Practitioners

Company Registration Number - 08316887

Trustees' Annual Report for the year ended 31 March 2022

The main activities undertaken in relation to those purposes during the year (cont)

The Alehm coordinator supported the Alehm community by maintaining regular communication through emails, the use of the Khub forum and library, and web site updates to keep members up to date with the ongoing and constantly evolving activity both from within the organisation from member requests and information, and in response to external developments from other associated bodies and government departments. This included benchmarking of service levels, responses to consultation documents and updates on new legislation and regulatory guidance.

Alehm supports the professional work of its many technical groups by providing administrative and professional support to the groups for meetings, training and research activity. In particular, Alehm worked with the All Borough Health and Safety Group to obtain clarification from the HSE on the application of RIDDOR regulations to businesses in relation to incidents of anaphylaxis to members of the public, which has resulted in national guidance for regulators. Alehm also undertook some local benchmarking on resources for noise and food inspection services which has helped steer its future priority areas of work for 2022/23.

Alehm responded on behalf of members on the following National consultation documents.

1. Plans to introduce a 'Duty to Protect' which would apply in public areas and is proposed to become an additional local authority regulatory responsibility;
2. Precautionary Allergen Labelling, seeking regulators views on the proposal to change the legal requirements in relation to disclaimer phrases such as 'may contain' on food labels.

Alehm works with a number of organisations and other bodies to improve the regulatory experience of the businesses they work with. In particular Alehm has worked closely with London Trading Standards to identify areas of joint activity and interest and Alehm has promoted courses on moving to a more intelligence led approach to enforcement which is a core LTS priority. Alehm has been a member of the GLAs Regulation and Licensing Group where officers work jointly with other regulators, including the police, and business groups to support London's businesses and minimise the impact of regulation on those businesses. Alehm worked with the Office of Product Safety and Standards Strategic Regional network to assist with consistent and better regulation.

Alehm carried out a membership survey to identify members' core needs. The results confirmed that all the activities run by Alehm for members are highly valued and as a result the Board will ensure these services are protected for members as the organisation undertakes a new phase of growth.

Alehm carried out a review of local authority resource needs in relation to regulatory food officers to establish if there was interest in Alehm setting up a practical training consortium for trainee food officers, to use these trainees, under close supervision, to undertake low risk food regulatory work and thus help accelerate practical training and increase the available regulatory work force for local authorities. There is widespread interest from local authorities in progressing this proposal and Alehm has undertaken initial review of current barriers which limit further development of the plans with the Food Standards Agency and Chartered Institute of Environmental Health and as a result a funding bid will be put forward in 2022/23 to pilot the proposals.

London Environmental Health Practitioners

Company Registration Number - 08316667

Trustees' Annual Report for the year ended 31 March 2022

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The users of environmental health services are the general public. Effective environmental health intervention and regulation promotes efficient and productive business and promotes healthier and more sustainable communities. Environmental health services deal with the most fundamental problems these communities face, with local authority teams working to reduce health inequalities, support the vulnerable, improve local opportunities, improve the local environment and deliver environmental and public health benefits to the public. Alehm provides a London centred professional focal point for all 33 boroughs and supports the delivery of consistent and balanced environmental health services.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives. The significant activities undertaken by the charity to further its charitable purposes for the public benefit are detailed below.

Specifically in relation to Alehm's 5 charitable themes, public benefit is delivered by:

- Identifying and establishing partnerships to maximise the use of resources and improve the effectiveness of service delivery to the benefit of the public;
- Supporting members in the development and maintenance of their policy and strategic knowledge assists them to design effective services that meet legislative requirements benefiting the public;
- Support services by coordinating the technical groups Alehm helps to ensure that the expertise in environmental topics are maintained, best practice is shared and developed and that staff are properly trained to enable them to deliver a complete service to the benefit of the public;
- Promoting learning by helping to maintain adequate numbers of suitably qualified and competent staff that reflect the demographic makeup of the capital and are essential to delivering sustainable services which safeguard the wider environmental health, benefiting the public;
- Building capacity by maintaining an organisation that is effectively governed and satisfies statutory requirements to deliver its objectives for the benefit of the public.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2022

The contribution of volunteers during the year.

Our achievements could not have been attained without contributions from many colleagues. Firstly I would like to thank my fellow Trustees for the support they have provided during the year. I thank them both for their dedication and hard work. They have all proved essential in providing strategic direction to the organisation as well as making very positive contribution to the design and delivery of our business plan and ongoing activities.

As Trustees, our role is fully supported by the work and contributions of our members. I especially would like to thank colleagues who have taken on roles such as chairs of topic and technical groups, represented Alehm with our partner organisations or made a positive contribution in any way to the working of our Association.

I also give my thanks to the Alehm team, including Paulette Samuels, Tay Potter, Janine Avery and Kath Lewis who coordinate the various activities and projects undertaken by Alehm, on behalf of the Board.

I feel that it is an honour to be involved with Alehm; I believe that through our joint action we will continue to make a positive contribution to safeguard the role of environmental health in London. I look forward to continuing to work with you all in the years to come as we continue our services and support the local authority environment.

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the year.

It was decided to make no grants in the year to 31 March 2022.

The main achievements and performance of the charity during the year.

as prepared by Jon Averts, Chairman of ALEHM

I have the honour of taking over the role of Alehm chairman after Steve Miller, who decided to stand down from the role as Alehm chairman in 2021. Steve has held this position since Alehm's inauguration and previously as chair of the London CEHO group, overseeing its transfer to a registered charity in 2008. In my new role, I am able to support and guide the Alehm team as the organisation's activities and priorities evolve and grow in response to the changing local authority environment. I am proud of the work we continue to achieve and the assistance and support we provide to environmental health services in all the 33 London local authorities.

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2022

The main achievements and performance of the charity during the year (cont)

In my role as Alehm Chairman, I work with the elected Board of Trustees to scrutinise Alehm's activities to ensure the charity operates within the Company's formal Articles of Association and complies with the Charity Commission requirements. Alehm's planned priorities and activities for the years 2021-2022 were as follows:

- Broaden Alehm's training programmes to meet local training needs and assist local authorities to maintain a competent work force.
- Work with our members and partners and provide support to increase training opportunities for student and trainees who want to work in environmental health, including promotion of the degree apprenticeship.
- Continue to support the Healthier Catering Commitment: provide resources to support the London group and further develop the second tier scheme for national chains.
- Develop the communication methods to access members more effectively, including alternative means of contact such as virtual meetings and virtual training.
- Carry out a membership survey to identify local needs and priorities to ensure members receive value for money and essential support services.
- Explore whether broader membership of Alehm would better support its core membership
- Review the potential for running a central inspection service for local authorities to enable trainees to develop an element of competency to undertake lower risk formal inspection work
- Working with partners to help support the management of the covid pandemic.
- Provide professional responses to emerging issues and consultations
- Review with technical groups and other partners how best to support the local authority network

Fundraising activities during the year.

Funding for the year was from subscription fees levied on members and income for training courses to meet local authority competency training needs, with some funding for specific grant aided projects. In 2021/22, there has been funding for HCC work of £25,000, although only a small proportion of this has actually been spent and claimed for the year. The bulk of the work will be completed and the remainder of the funding claimed during 2022/23.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Through the activity of the charity there has been greater access to a wide range of training and members meetings to enable managers across environmental health services to keep up to date with emerging trends, best practice and legislative changes, as well as maintaining competency of regulators.

The degree to which the achievements and performance during the year have benefited wider society.

The wider public benefits from the work of the charity as a result of better, more consistent and transparent regulation and higher levels of compliance across the spectrum of environmental health.

London Environmental Health Practitioners

Company Registration Number - 08316667

Trustees' Annual Report for the year ended 31 March 2022

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Trustees are members of Alehm and were approved to undertake the role by members of Alehm. The Articles of Association requires that one third of the Trustees must apply for re-election each year. All trustees are environmental health professionals and 8 work within ALEHM's member authorities, with the remainder working in a range of other areas of environmental health.

Jon Averts was elected as the Alehm chairman in November 2021 and James Armitage and Rachel Pye were elected onto the Board of trustees.

Trustee training:

Changes to the Board has meant that there are now no trustees with previous charity experience and Alehm has identified trustee training as a priority area for 2022. Trustees are provided with the Charity Commission advisory documents and links when they are first elected and the secretary ensures that Alehm's activity is carried out in accordance with the Memorandum and Articles of Association.

Governing Document:

Members of the Association of London Environmental Health Managers (Alehm) decided that, to enable Alehm to better achieve its aims and objectives, the charitable trading company London Environmental Health Practitioners (LEHP) should be formed to run parallel with Alehm. In practice the 2 organisations are run as a single body. Although the charity is registered under the name of London Environmental Health Practitioners, it operates under and is recognized by the original name of Alehm. All references to Alehm therefore relate to LEHP, the registered charity name. LEHP was established under a Memorandum of Association which established the objects and powers of the company and it is governed under its Articles of Association. Incorporation was achieved during July 2007. A Chair and Board of Directors were elected to manage the company

Alehm has 4 employees who manage its activities and functions, operated through an internal payroll. Alehm has a number of technical groups that support members' activities. These groups meet regularly and hold minuted meetings.

Bankers

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

Accountants

Acadia Accounting Ltd, 77 Woodville Drive, Marple, Stockport, SK6 7QX

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2022

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net Income	(2,101)	(25,887)
Unrestricted Revenue Funds available for the general purposes of the charity	43,832	48,490
Designated Revenue Funds	71,508	87,212
Total Unrestricted Funds	115,340	135,702
Restricted Revenue Funds	94,279	76,017
Total Funds	209,619	211,719

Financial review of the position at the reporting date, 31 March 2022 .

For the period under review, costs have exceeded the income generated by the charity. This is due to the loss of some funding sources and increasing costs. The charity has been able to draw on its reserves as the trustees look at ways to return the charity to a sustainable position. Different options are being considered such as increasing training income and expanding the membership base.

Policies on reserves.

The current policy, agreed by Trustees at the Executive meeting held on the 12th April 2016 requires that Alehm maintains a financial reserve of the equivalent of one year of subscription income along with 50% of the expected annual income from grant funded projects. Annual project funding to date has been up to £200,000, so a level of reserve of £100,000 was agreed.

Current annual income from subscriptions is approximately £40,000. The trustees also introduced a contingency fund to be an additional part of the reserves, to allow for any unexpected expenditure. This is set at £15,000. The minimum level of reserves for 2021-22 is set at £155,000 to provide an appropriate level of financial stability.

At the year end, the charitable company had total reserves of £205,318 comprising general reserves of £36,920 designated funds £74,639 and restricted funds of £93,759.

Going Concern

The Trustees are confident that the charity has sufficient reserves to continue for the foreseeable future.

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2022

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Principal funding sources in the year and how these support the key objectives of the charity.

The charity has 3 main sources of income. The general funding is raised from membership subscriptions, which is the year to 31/03/2022 total £44,290. Subscriptions are paid annually or can be paid for 3 years. Funds are also raised from training courses with total income this year of £14,340. Other income is raised from grants for specific projects which for this year is £42,848.

Details of The Independent Examiner

Matthew Barton BA(Hons) FCA CTA
Member of ICAEW
Haines Watts
Sterling House
1 Sheepscar Court
Meanwood Road
Leeds
LS7 2BB

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;

Statement of Directors Trustees' Responsibilities (cont)

London Environmental Health Practitioners

Company Registration Number - 06316667

Trustees' Annual Report for the year ended 31 March 2022

- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 14 to 28.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2018)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 1 December 2022.



JON AVERNS
Director and Trustee

London Environmental Health Practitioners

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 March 2022

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

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

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

Independent Examiner's Statement, Report and Opinion

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

- the financial statements do not accord with those records; or

- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

- have not been prepared in accordance with the methods and principles set out in the FRB 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2016, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Matthew Barton BA(Hons) FCA CTA - Independent Examiner

ICAEW
Haines Watts
Chartered Accountants

Sterling House
1 Sheepscoe Court
Mearwood Road
Leeds
LS7 2BB

This report was signed on ~~1 January 2023~~ 24/1/23

London Environmental Health Practitioners - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 March 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	As restated 2021 £
Income & Endowments from:					
Charitable activities	A2	64,607	48,474	111,081	58,900
Investments	A4	25	-	25	-
Total income	A	64,632	48,474	111,106	58,900
Expenditure on:					
Charitable activities	B2	88,835	24,572	113,207	84,787
Total expenditure	B	88,835	24,572	113,207	84,787
Net income for the year		(24,003)	21,902	(2,101)	(25,887)
Transfers between funds	C	3,840	(3,840)	-	-
Net income after transfers	A-B-C	(20,363)	18,262	(2,101)	(25,887)
Net movement in funds		(20,363)	18,262	(2,101)	(25,887)
Reconciliation of funds:-					
Total funds brought forward		135,702	76,017	211,719	237,607
Total funds carried forward		115,339	94,279	209,618	211,720

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 21 to 28 form an integral part of these accounts.

London Environmental Health Practitioners - Statement of Financial Activities for the year ended 31 March 2022

London Environmental Health Practitioners - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021 £	2021 £	As restated 2021 £
Income & Endowments from:				
Donations & Legacies	A1	-	-	-
Charitable activities	A2	54,854	4,046	58,900
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	54,854	4,046	58,900
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	82,114	2,673	84,787
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	82,114	2,673	84,787
Net gains on investments	B4	-	-	-
Net income for the year		(27,260)	1,373	(25,887)
Transfers between funds	C	-	-	-
Net income after transfers		(27,260)	1,373	(25,887)
Net movement in funds		(27,260)	1,373	(25,887)
Reconciliation of funds:-				
Total funds brought forward	E	162,963	74,644	237,607
Total funds carried forward		135,703	76,017	211,720

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

The notes attached on pages 21 to 28 form an integral part of these accounts.

London Environmental Health Practitioners - Statement of Financial Activities for the year ended 31 March 2022

London Environmental Health Practitioners - Resources applied in the year ended 31 March 2022 towards fixed assets for Charity use:-

	2022	2021
	£	£
Funds generated in the year as detailed in the SOFA	(2,101)	As restated (25,887)
Net resources available to fund charitable activities	<u>(2,101)</u>	<u>(25,887)</u>

The notes attached on pages 21 to 28 form an integral part of these accounts.

London Environmental Health Practitioners - Statement of Financial Activities for the year ended 31 March 2022

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Last year Total Funds 2021 As restated
	£	£	£	£
Accumulated funds brought forward	135,702	78,017	211,719	237,607
Recognised gains and losses before transfers	(24,003)	21,802	(2,101)	(25,887)
	111,699	99,819	209,518	211,720
(From)/To unrestricted revenue funds	3,640	(3,640)	-	-
Closing revenue funds	115,339	94,279	209,618	211,720

Designated revenue funds included within the unrestricted funds above

	Total Funds 2022 £	Last year Total Funds 2021 £ As restated
At 1 April	87,212	88,832
Transfer (to)/from revenue accumulated funds	(15,704)	(1,620)
At 31 March	71,508	87,212

The purposes for which these funds have been designated are described in Note 23 to the accounts.

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds As restated 2021 £
Revenue accumulated funds	43,831	94,279	138,110	124,508
Revenue designated funds	71,508	-	71,508	87,212
Total funds	115,339	94,279	209,618	211,720

The notes attached on pages 21 to 28 form an integral part of these accounts.

London Environmental Health Practitioners - Statement of Financial Activities for the year ended 31 March 2022

**London Environmental Health Practitioners
Income and Expenditure Account for the year ended 31 March 2022 as required by the
Companies Act 2006**

	2022 £	2021 £ <i>As restated</i>
Income		
Income from operations	111,081	58,900
Investment Income		
Interest receivable	25	-
Gross Income in the year before exceptional items	111,106	58,900
Gross Income in the year including exceptional items	111,106	58,900
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	108,737	60,317
Governance costs	4,470	4,470
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	113,207	64,787
Net Income before tax in the financial year	(2,101)	(25,887)
Tax on surplus on ordinary activities	-	-
Net Income after tax in the financial year	(2,101)	(25,887)
Retained surplus for the financial year	(2,101)	(25,887)
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 21 to 28 form an integral part of these accounts.

London Environmental Health Practitioners - Balance Sheet as at 31 March 2022

		SORP		2022	2021
		Note Ref			As restated
				£	£
Current assets		B			
Debtors	13	B2	38,490	20,308	
Cash at bank and in hand		B4	244,974	281,803	
Total current assets			281,464	282,111	
Creditors: amounts falling due within one year	14	C1	(71,846)	(70,392)	
Net current assets				209,618	211,719
The total net assets of the charity				209,618	211,719
The total net assets of the charity are funded by the funds of the charity, as follows:-					
Restricted funds					
Restricted Revenue Funds	20	D2	94,279	76,017	
				94,279	76,017
Unrestricted Funds					
Unrestricted Revenue Funds	20	D3	40,700	48,490	
				40,700	48,490
Designated Funds					
Designated Revenue Funds	20	D3	74,639	87,212	
				74,639	87,212
Total charity funds				209,618	211,719

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

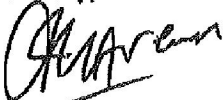
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 13.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



JON AVERNS

Trustee

Approved by the board of trustees on 1 December 2022

The notes attached on pages 21 to 28 form an integral part of these accounts.

London Environmental Health Practitioners

Cash Flow Statement for the year ended 31 March 2022

		2022	2021
		£	£
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>(16,854)</u>	<u>10,999</u>
Cash flows from investing activities			
Interest received		25	-
Net cash provided by investing activities	B	<u>25</u>	<u>-</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>(16,829)</u>	<u>10,999</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2022		(16,829)	10,999
Cash and cash equivalents at 1 April 2021		261,803	245,602
Cash at bank and in hand less overdrafts at 31 March		<u>244,974</u>	<u>256,601</u>
Reconciliation of net income to net cash flow from operating activities			
Net income as shown in the Statement of Financial Activities		(2,076)	(25,687)
Adjustments for :-			
Write downs of investments		-	-
Net unrealised losses on investment assets		-	-
Dividends, interest and rents from investments		(25)	-
Decrease in debtors		(16,182)	27,145
Increase in creditors, excluding loans		1,454	9,741
Net cash provided by operating activities	A	<u>(16,829)</u>	<u>10,999</u>
Analysis of cash and cash equivalents			
		2022	2021
		£	£
Cash in hand at for the year ended 31 March 2022		244,974	261,803
Total cash and cash equivalents		<u>244,974</u>	<u>261,803</u>
Analysis of change in net debt			
	At start	Cash	At end
	of year	Flows and	of year
Cash	261,803	(16,829)	244,974
Total	<u>261,803</u>	<u>(16,829)</u>	<u>244,974</u>

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basic of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2018) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2018, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The financial statements have been prepared on a going concern basis.

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable entity to continue as a going concern. Having carried out a detailed review of the charity's resources and the current economic challenges facing both the charity and its members and considering the significant reserves available, the Trustees are satisfied that the charity has sufficient cashflows to meet its liabilities as they fall due for at least one year from the date the financial statements are approved. Therefore it is appropriate to use the going concern basis to prepare the accounts.

Public Benefit

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of services provided to customers.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2022

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

Subscription income is recognised on an accruals basis and runs coterminous to the 31st March year end. The charity receives subscriptions up to three years in advance, which are disclosed further in the note 11. Unpaid subscriptions are assessed as to their recoverability at the year end and if necessary a provision is made against the debtor.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2022

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 8.

Policies relating to assets, liabilities and provisions and other matters.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 General Information

London Environmental Health Practitioners is a private company incorporated in England and Wales under the Companies Act. It is a company limited by guarantee and the Charity's registered address is 4th Floor, 18 St Cross Street, London, EC1N 8UN.

3 Restatement of prior year accounts

In preparing the accounts to 31 March 2022 it was discovered that there had been errors in how the deferred income at 31/3/2021 had been calculated. The result of this misstatement was that income had been overstated by £5,202 and there was an incorrect allocation of income between funds. Corrections have been made to the comparative figures in these accounts to correct these errors.

4 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 258 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2022

5 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

6 Significance of financial instruments to the charity's position

There are no significant financial instruments in the accounts of the charity.

7 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	1,078	1,489

8 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

9 Staff costs and emoluments

Salary costs

	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	64,038	58,195
Employer's National Insurance for all staff	952	558
Employer's operating costs of defined contribution pension schemes	1,078	1,489
Total salaries, wages and related costs	66,068	60,242

Numbers of full time employees or full time equivalents

	2022	2021
The average number of total staff employed in the year was	4	4
The average number of full time staff employed in the year was	4	4
The estimated full time equivalent number of all staff employed in the year was	4	4

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	3	3
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	4	4

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2022

10 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Costs are recognised as they become payable.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

11 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

12 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	As restated Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Membership subscriptions	62,630	25,244	20,707	58,283
Total	62,630	25,244	20,707	58,283
			2022 £	2021 £
These deferrals are included in creditors			58,283	62,830
<i>Prior Year</i>	Opening Deferrals	As restated Released from prior years	As restated Received less released in year	As restated Deferred at year end
	£	£	£	£
Membership subscriptions	62,074	21,831	22,587	62,830
Total	62,074	21,831	22,587	62,830
			2021 £	2020 £
These deferrals are included in creditors			62,830	62,074

Deferred income relates to membership subscriptions received for services which are due to start on or after 1 April 2022.

13 Debtors

	As restated	
	2022	2021
	£	£
Trade debtors	33,270	19,671
Prepayments and accrued income	3,151	837
Other debtors	69	-
	36,490	20,508
	As restated	

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2022

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,410	38
Accruals	11,687	7,060
Deferred Income - Unrestricted & designated funds	58,293	62,830
Other creditors	478	478
	<u>71,848</u>	<u>70,382</u>

15 Loans to trustees included in debtors

There are no loans to trustees.

16 Guarantees made by the charity on behalf of trustees

There are no guarantees made on behalf of trustees.

17 Income and Expenditure account summary

	2022	As restated 2021
	£	£
At 1 April 2021	211,720	237,607
Surplus after tax for the year	(2,101)	(25,887)
At 31 March 2022	<u>209,619</u>	<u>211,720</u>

18 No related party transactions

There were no transactions with related parties in the year.

19 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	187,185		84,279	281,464
Current Liabilities	(71,848)	-	-	(71,848)
	<u>115,338</u>	<u>-</u>	<u>84,279</u>	<u>209,618</u>

At 1 April 2021

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
As restated	As restated	As restated	As restated	As restated
	£	£	£	£
Current Assets	118,862	87,212	76,017	282,111
Current Liabilities	(70,382)	-	-	(70,382)
	<u>48,480</u>	<u>87,212</u>	<u>76,017</u>	<u>211,710</u>

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2022

20 Change in total funds over the year as shown in Note 19, analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
As restated				
	£	See Note 21 £	See Note 22 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	48,480	(27,134)	19,344	40,700
Designated Revenue Funds	87,212	3,131	(15,704)	74,639
Total unrestricted and designated funds	135,702	(24,003)	3,640	118,339
Restricted funds:-				
Regional animal feed	15,213	-	-	15,213
Work experience	47,954	-	-	47,954
Healthier catering commitment (HCC)	4,078	21,802	(3,640)	22,340
Lockdown project	8,772	-	-	8,772
Total restricted funds	76,017	21,802	(3,640)	94,279
Total charity funds	211,719	(2,101)	-	209,618

21 Analysis of movements in funds over the year as shown in Note 20

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022 £	2022 £	2022 £	2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	50,292	(77,428)	-	(27,134)
Designated Revenue Funds	14,340	(11,209)	-	3,131
Restricted funds:-				
Healthier Catering Commitment	48,474	(24,572)	-	21,802
	111,106	(113,207)	-	(2,101)

22 Details of transfers between funds

The transfers shown in note 20 above are:-

	2022 £
Transfers to/(from) Unrestricted Funds to cover deficits on Restricted Funds or when funds are lawfully reallocated	19,344
To/(from) Designated Revenue Funds	(15,704)
To/(from) Restricted Revenue Funds	- 3,640
Net transfers	-

London Environmental Health Practitioners

Notes to the Accounts for the year ended 31 March 2022

23 The purposes for which the funds

Unrestricted Funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Designated Funds:-

Student Consortia

The student consortia fund was set up to offer students practical training placements in local authorities. ALEHM appoints a number of students each year, and looks for short term placements within local authorities or project work/support work it requires which can be undertaken by a student.

Public Health Funds

The funds supports the Healthier Catering Commitment project.

Support services

This fund supports the running of lileon groups. Boroughs contribute an annual subscription fee to cover the running of lileon groups.

Surplus Food

This was funding from the National Trading Standards to examine companies

Training courses and Events

This fund is used to support new training courses and events that have been run by Alehm

Sampling

This fund is used to support a pen London food sampling project to test the effectiveness of allergen controls.

Restricted funds:-

Regional animal feed

Funding for this was withdrawn in 2018 as National Trading Standards, who are funded by the Food Standards Agency to deliver the grant funded activity, directed funding to London Trading Standards.

Work experience

Funding from Wandsworth Council is used by ALEHM to recruit student EHO's and TSO's and pay them bursaries, to help overcome the local recruitment restrictions.

Healthier catering commitment (HCC)

This is funding to support a group of 28 local authorities and public health teams to make small changes to food offered in fast food and takeaway premises with the aim to make food healthier and provide healthier choices.

Lockdown project

Lockdown project funding obtained from The Department for communities and Local Government (DCLG) to investigate rogue landlords operating a distinct business model letting sub-standard housing to homeless people, in order to obtain maximum levels of housing benefit. The funding for this project has finished and it is intended to close this fund.

24 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

25 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	As restated Prior Year Total funds 2021 £
Primary purpose and ancillary trading				
Membership subscriptions in return for	48,017	-	48,017	42,887
Income from training events	16,590	-	16,590	12,167
Total Primary purpose and ancillary trading	64,607	-	64,607	54,854

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	As restated Prior Year Total Funds 2021 £
Performance related grants from public bodies to fund charitable activities				
Greater London Authority	-	48,474	48,474	3,528
Total performance related grants from public bodies	-	48,474	48,474	3,528

All the grants in the prior year were unrestricted.

Performance related grants from public bodies to fund charitable activities - Prior Year analysis

Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
	As restated	
Prior Year	3,528	3,528

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Performance related grants from non public bodies to fund charitable activities				<i>As restated</i>
Small grants individually less than £1000	-	-	-	520
Total performance related grants from non public bodies	-	-	-	520

All the income in the prior year was unrestricted.

Performance related grants from non public bodies to fund charitable activities - Prior Year am

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 <i>As restated</i> £	Prior Year Total Funds 2021 <i>As restated</i> £	
Prior Year	-	520	520	
	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior Year Total 2021 <i>As restated</i> £

Total Charitable Income from funders:-

Current year - income from funders	-	48,474	48,474	4,048
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All the income in the prior year was unrestricted.

Prior year

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Prior Year - income from funders	-	4,048	4,048	

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

26 Total income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £ <i>As restated</i>
Total income from charitable trading	64,807	-	64,807	54,854
Income from funders	-	46,474	46,474	4,046
Total from charitable activities A2	64,807	46,474	111,081	58,900

All the income in the prior year was unrestricted.

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	<i>As restated</i> Prior Year Unrestricted Funds 2021 £	<i>As restated</i> Prior Year Restricted Funds 2021 £	<i>As restated</i> Prior Year Total Funds 2021 £
Total income from charitable trading	54,854	-	54,854
Income from funders	-	4,046	4,046
	54,854	4,046	58,900

27 Investment Income

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable	25	-	25	-
Total Investment Income A4	25	-	25	-

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

28 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	64,039	-	64,039	58,195
Employers' NI - Charitable activities	952	-	952	558
Defined contribution pension costs - charitable activities	1,078	-	1,078	1,489
Travel and Subsistence - Charitable Activities	150	-	150	-
Marketing and advertising of charitable services	-	-	-	975
All costs associated with training & events	11,209	-	11,209	10,450
Costs associated with Healthier Catering Commitment	-	24,572	24,572	715
Support services	360	-	360	635
Total direct spending	B2a 77,788	24,572	102,360	73,017

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities	58,237	1,958	58,195
Employers' NI - Charitable activities	558	-	558
Defined contribution pension costs - charitable activities	1,489	-	1,489
Marketing and advertising of charitable services	975	-	975
All costs associated with training &	10,450	-	10,450
Costs associated with Healthier Catering Commitment	-	715	715
Support services	635	-	635
Total direct spending	B2a 70,344	2,673	73,017

29 Expenditure on charitable activities- Grant funding of activities

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Grants made to organisations	-	-	-	500
Total grantmaking costs	82c	-	-	500
Breakdown of Grants made to organisations				
<i>Prior Year</i>	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Middlesex University	500	-	500	

30 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Administrative overheads				
Telephone, fax and internet	330	-	330	432
Stationery and printing	120	-	120	-
Membership subscriptions	80	-	80	-
Software licences and expenses	2,095	-	2,095	1,300
Advertising and marketing	-	-	-	282
Liability and contents insurance	1,057	-	1,057	2,098
Sundry expenses	13	-	13	13
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	2,610	-	2,610	2,590
Financial costs				
Bank charges	72	-	72	117
Support costs before reallocation	6,377	-	6,377	6,800
Total support costs - Current Year	6,377	-	6,377	6,800

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

London Environmental Health Practitioners

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

The basis of allocation of costs between activities is described under accounting policies

31 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	4,470	-	4,470	4,470
Total Governance costs	4,470	-	4,470	4,470

32 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Total direct spending	B2a	77,788	24,572	102,360	73,017
Total grantmaking costs	B2c	-	-	-	500
Total support costs	B2d	6,377	-	6,377	6,800
Total Governance costs	B2e	4,470	-	4,470	4,470
Total charitable expenditure	B2	88,635	24,572	113,207	84,787

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2021	2021	2021
		£	£	£
Total direct spending	B2a	70,344	2,673	73,017
Total grantmaking costs	B2c	500	-	500
Total support costs	B2d	6,800	-	6,800
Total Governance costs	B2e	4,470	-	4,470
Total charitable expenditure	B2	82,114	2,673	84,787

London Environmental Health Practitioners

Activity analysis of income and expenditure for the for the year ended 31 March 2022

This analysis is classified by activity and not by conventional nominal descriptions.

33 Analysis of income by activity

Activity	SOFA ref	2022 £	2021 £
Income from charitable activities			
Subscriptions and training		48,017	42,687
Grants and projects		48,474	4,048
Training courses		16,590	12,167
Total income from charitable activities	A2	111,081	58,900
Summary of Total Income, including the items above			
Charitable activities	A2	111,081	58,900
Investment income	A4	25	-
Total income as shown in the SOFA	A	111,106	58,900
Categories of income			
Income from non exchange transactions		111,106	58,900

34 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
General funds					
Direct costs	66,219	-	-	66,219	65,784
Administrative overheads	-	3,695	-	3,695	-
Professional fees	-	2,610	-	2,610	2,560
Financial costs	-	72	-	72	-
Total General funds	66,219	6,377	-	72,606	68,364
	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Training courses					
Direct costs	11,209	-	-	11,209	10,366

London Environmental Health Practitioners

Activity analysis of income and expenditure for the for the year ended 31 March 2022

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Grants and projects					
Direct costs	24,932	-	-	24,932	1,647

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Total General funds	66,219	6,377	-	72,596	66,364
Total Training courses	11,209	-	-	11,209	10,306
Total Grants and projects	24,932	-	-	24,932	1,647
Total Governance costs as detailed in Note 31	-	4,470	-	4,470	4,470
Total charitable expenditure	102,360	10,847	-	113,207	84,787

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
General funds	4,470	72	-	6,305	10,847

Summary of grant making by activity

	Grants to Institutions	Grants to individuals	Support costs	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
General funds	-	-	-	-	500
	-	-	-	-	500

35 Analysis of non charitable expenditure by activity

Governance costs

	Governance costs	Governance costs
	2022	2021
	£	£
Other Expenditure - Governance costs as detailed in Note 31	4,470	4,470

LONDON ENVIRONMENTAL HEALTH PRACTITIONERS

England & Wales - Charity number 1122440

Accounts



London Environmental Health Practitioners

trading as

Association of London Environmental Health Managers

Annual Report

1st April 2020 to 31st March 2021

Charity Number 1122440
Company Number 6316667

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Reference and administrative information

Charity name: London Environmental Health Practitioners

Charity registration number 1122440

Company registration number 6316667

Alternative name Association of London Environmental Health Managers (**Alehm**)

Registered address 4th Floor, 18 St Cross Street, London, EC1N 8UN

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Email secretary@alehm.org.uk

Telephone 07554 425823

Independent Examiner Andrew Stickland, FCA
Moore Kingston Smith LLP, 60 Goswell Road, London, EC1M 7AD

Banker Details HSBC Bank plc, 60 Queen Victoria Street, London EC4N 4TR

Trustees and other Alehm officials			
Name	Role	Other roles	Re-election date
Steve Miller	Chairman & Trustee	Chair of EHRB	
Graham Jukes	Elected Trustee	Independent	2022
Paul Morse	Elected Trustee	Independent	2022
Lucy Urquhart	Elected Trustee	London Borough of Greenwich	2022
Gavin Douglas	Elected Trustee	London Borough of Haringey	2024
Jon Averbs	Elected Trustee	City of London	2024
Rick Mason	Elected trustee	Independent	2021
Ellis Turner	Elected Trustee	University of the West of England	2022

Janine Avery	Secretary	Salaried position	
Kath Lewis	Admin officer	Salaried position	
Tay Potier	Project Manager	Salaried position	
Imogen Darby	Support officer	Salaried Position	

Charitable Objectives

The charity's Memorandum of Association lists Alehm's established objectives which are to help to protect and improve the environment and public health in London and to advance education in environmental health for the public benefit, by:-

- (a) Providing a policy and strategy forum for London borough environmental health managers and staff to develop and deliver environmental health services within London;**
- (b) Developing, delivering and promoting coordinated environmental health services for London; and**
- (c) Identifying the training needs of London's environmental health services to develop and deliver appropriate training.**

Alehm publishes a business plan which, with other examples of the Association's activities and formal documents, can be found on the Alehm web site at <https://alehm.org.uk/>. Records, minutes and other technical and professional supporting information are recorded on a membership section of the Knowledge Hub which is accessible to members of the Alehm community.

Summary of activity and achievements in 2020-21 and plans for 2021-22 **Steve Miller, Chairman of Alehm**

I have had the privilege of being the Chair of the Association of London Environmental Health Managers since its inauguration, overseeing its transfer to a registered charity in 2008 and I continue to support and guide the Alehm team as the activities and priorities evolve in response to the changing local authority environment. I am proud of the work we have achieved during this time and the assistance we continue to provide to environmental health services in all the 33 London local authorities.

In my role as Alehm Chairman, I work with the elected Board of Trustees to scrutinise Alehm's activities to ensure the charity operates within the Company's formal Articles of Association and comply with the Charity Commission requirements. Alehm's planned priorities and activities for the years 2020-2021 were as follows:

- To undertake a Local Authority environmental health workplace resource needs review for London to identify future training needs and develop an appropriate low cost training programme to meet the local requirements of member authorities.
- To work with our members and partners and provide support to increase training opportunities for student and trainees who want to work in environmental health, including promotion of the degree apprenticeship.
- To work with regional contacts to develop a national association of chief environmental health officers.
- To provide funding and support for the London Healthier Catering Commitment Group and work with the Greater London Authority to support the further development of the second tier scheme, to encourage participation of multi-outlet fast food businesses.
- To develop links with housing lead officers and create a policy group to advise Alehm's Board on the practical implications of government housing policy.
- To develop the communication methods to access members more effectively.
- To provide suitable training for trustees and Alehm staff to assist them to manage and scrutinise the charitable activity.
- To promote a more intelligence led approach to enforcement and provide intelligence training.

Summary of work completed in 2020-21.

The beginning of the financial year coincided with the Covid 19 pandemic and a national lockdown which had a profound effect on the way Alehm's services were operated. Face to face meetings and all training courses were abandoned and priorities changed as environmental services across London became instrumental in managing the controls and restrictions put in place to reduce the impact of the pandemic and protect the public. It became clear early on that communication and sharing of experiences would be key to supporting local authority services as officers were faced with a continually evolving legal framework and a business community desperate to find a way to survive the strict restrictions placed on their operations.

The national Khub Covid 19 groups were developed to provide a point of access to all enforcement teams to discuss emerging problems and find consistent approaches to enforcement problems. Alehm supported local authorities to sign up and participate in the on line forums and used the information on these forums to inform and advise members on key issues. The advantages of the London regional network became obvious, as we were already set up to take on the role of communicator between regulators on the ground and policy makers and legislators in Government and from the start we were able to collect and collate information from enforcement teams and report details of the emerging situation through the partnership network to influence the direction of government policy.

Of particular note is the early realisation that the system introduced to enforce the prohibition of businesses to operate was ineffective and lobbying and evidence provided by Alehm on behalf of local authorities assisted in the introduction more appropriate legislation to support enforcers such as coronavirus improvement notices to deal with business non-compliance.

As the first lockdown ended in early July, Alehm was invited to be part of Greater London Authority partnership which brought policy makers, enforcers and business representatives together to assist and support London's business community to plan to open up safely. This group also had a number of sub groups and Alehm represented enforcement teams on the licensing and regulation sub-group. This group met weekly during the pandemic and provided environmental health teams with direct access to policy makers and other enforcers to highlight and help resolve issues of concern. The value of the communication between regulators and the business community has been so valuable that the regulation sub-group will continue in the future to support the partnership between London's enforcers (police, environmental health, licensing and trading standards) and the business community in the future.

The fledgling National Association of Chief Environmental Health Officers group also took on a national role during the pandemic and Alehm continues to work on the board and assist the group. It is expected that the Government will fund a regional network of CEHOs going forward, after the value of the national network was recognised during the pandemic, and Alehm will play a key role in this organisation going forward. Alehm members have expressed their desire for Alehm to take on the coordination role on their behalf, going forward.

The Office of Product Safety and Standards (OPSS within BEIS) have funded a strategic regional network of local authority enforcers. London had not previously been part of this network, as its own operational network functioned effectively, but London has now been invited to be part of the national network, which brings together environmental health, trading standards and licensing across all regions in England with the overall aim to make better regulation which supports business. Alehm, along with London Trading Standards have taken on the role of vice chair on the London regional group, to support the chair and deputy chair, who are local authority based. This group provides some funding to the regions for projects which support better regulation.

The work of the HCC has been limited through the year as a result of the pandemic, although funding has been received from the GLA, and the deadline to use the funds has been extended into 2021-22. This includes work with wholesalers to improve the nutritional quality of products provided to takeaways and free food hygiene training for food businesses that take on the HCC standards.

Membership remains stable. All 33 London local authorities remain Alehm members and Alehm provides them with a representative voice for London's environmental health services. Alehm raises the profile of a broad spectrum of emerging issues that affect member authorities and provides operational support to enable members to react quickly and effectively to the changing environment. Over the previous 12 months, Alehm's membership activities has included:

- 6 on-line members meetings, keeping member authorities up to date with technical and strategic developments in relation to covid.
- 20 training courses on a range of technical areas, mainly in relation to Covid enforcement and marshal training but also on a range of environmental health specific training at the request of members.
- Regular communication through email via contact lists, Khub forum and library, and web site updates to keep members up to date with the ongoing and constantly evolving activity.
- Supporting the professional work of its many technical groups

Plans for 2021-22:

The Covid 19 outbreak has significantly affected the way Alehm operated during the past year and with the appointment of a new coordinator, now is the time to reset and re-evaluate Alehm's role. Alehm will undertake a review of its services and consult its members on how they want the organisation to be taken forward. The information received will be used to agree the format of future meetings and identify services which members find most valuable. From this a new business plan will be developed to direct our activity over the next 3 years.

Low cost training has been of vital importance to the local authority members and Alehm will continue to expand its training services to address this need. In particular the need to upskill officers to undertake enforcement activity in other fields has been identified and we will examine how we can best support this training need.

The shortage of qualified and competent staff became evident during the pandemic as there is insufficient training to replace the aging workforce. Alehm will work with its partners to identify how best to provide the next generation of environmental health professionals.

As lockdown measures are eased, the following planned activities will be taken forward.

- Work with our members and partners and provide support to enable increased training opportunities for student and trainees who want to work in environmental health, including promotion of the degree apprenticeship.
- Healthier Catering Commitment: provide resources to support the London group and further develop the second tier scheme for national chains.
- Work with the GLA to develop the second tier housing policy group.
- Develop the communication methods to access members more effectively, including alternative means of contact such as virtual meetings, virtual training and wider use of social media
- Provide suitable training for trustees and Alehm staff to assist them to manage and scrutinise the charitable activity.
- Widen the training programme for local authority environmental health services to meet local needs.

Chairman's acknowledgement of all who have assisted Alehm during the year.

Our achievements could not have been attained without contributions from many colleagues. Firstly I would like to thank my fellow Trustees for the support they have provided during the year. I thank them both for their dedication and hard work. They have all proved essential in providing strategic direction to the organisation as well as making very positive contribution to the design and delivery of our business plan and ongoing activities.

I would like to welcome Jon Averbs to the role of joint chairman of Alehm, as he prepares to take over the role in the future.

As Trustees, our role is fully supported by the work and contributions of our members. I especially would like to thank colleagues who have taken on roles such as chairs of topic and technical groups, represented Alehm with our partner organisations or made a positive contribution in any way to the working of our Association.

I also give my thanks to the Alehm team, including Tay Potier, Janine Avery and Kath Lewis who coordinate the various activities and projects undertaken by Alehm, on behalf of the Board.

I feel that it is an honour to be involved with Alehm; I believe that through our joint action we will continue to make a positive contribution to safeguard the role of environmental health in London. I look forward to continuing to work with you all in the years to come as we continue our services and support the local authority environment.

Who are the members of Alehm?

The membership of Association of London Environmental Health Managers (Alehm) is drawn from environmental health practitioners who are responsible for the management of London borough Environmental Health Services. It has been in existence for nearly 20 years and gained an excellent reputation in the environmental health community for supporting the environmental health activity and making a positive contribution to improving standards of environmental health in London.

Members decided that to enable Alehm to better achieve its aims and objectives the charitable trading company London Environmental Health Practitioners (LEHP) should be formed to run parallel with Alehm. London Environmental Health Practitioners was established as an incorporated company in 2007 and obtained charitable status in 2008. The activities of the charity are undertaken using the name Alehm. This document reports on the 11th year of charitable activities.

What are London's Environmental Health Services?

London's Environmental Health Services play a significant role in shaping and improving the lives of communities. Based in the 28 London Boroughs, 2 partnership services consisting of 5 local authorities and the London Port Health Authority, Alehm members deliver services that enhance and protect the health and well-being of Londoners. Public services include health and safety; food safety and standards; animal feed; pest control; private sector housing and health; licensing; air quality and pollution control, including noise; emergency planning. Over 8 million people and 1 million businesses are recipients of these activities.

How do Alehm support London's Environmental Health Services?

The Association provides a policy and strategy forum to support and develop environmental health services in London; Improvement and effectiveness of service delivery underpins its work. Alehm

provides a link between London borough Environmental Health Services, professional organisations, such as the Chartered Institute of Environmental Health (CIEH) and London Trading Standards (LTS) and local government bodies including the office of the London Mayor, London Councils, the Greater London Authority and Public Health England. Links have also been developed and maintained between government bodies including the Food Standards Agency (FSA); Health and Safety Executive (HSE); Department of Health (DH); Ministry of Housing, Communities and Local Government (MHCLG) and BEIS (Department of Business, Environment and Industrial Strategy) and their Office for Product Safety and Standards (OPSS).

Alehm has specialist technical topic groups who meet regularly to problem solve, promote best practice and test innovative ways of working. These established specialist groups cover food safety and health and safety. Alehm also has specialist advisers who represent members with external bodies such as BEIS and OPSS, GLA, HSE and the FSA and provide technical support and advice to members upon request and at meetings. Other groups that are linked to Alehm are the London housing groups, the London Licensing Forum, London Air Quality Network, the noise coordinating group (LANAF), the Pest Liaison Group, and the London Special Treatment Groups.

Ensuring our work delivers our aims and objectives to provide public benefit:

Prior to the beginning of the operational year the executive and members agreed a business plan containing activities that deliver our aims and objectives. Activities are grouped within the themes of:

- Partnership;
- Policy and Strategy;
- Support Services;
- Learning;
- Building Capacity.

Our activities within the themes during 2020-21 are described below.

Partnership:

We aim to work with partners to establish and develop alliances that will help us to improve the effectiveness of environmental health related service delivery.

Healthier Catering Commitment:

The HCC group represent 22 local authorities and public health teams, and the aim is to make small changes to the food offered in fast food and takeaway premises to make it slightly healthier, and to provide healthier options to make it easier to make healthier choices.

Alehm has helped coordinate the project and maintain its momentum by supporting the chair, minute taking and attending business meetings to promote the aims of the group with food producers and distributors. The group aims to improve the opportunities of food businesses to purchase healthier food from their suppliers and to influence multi-site businesses to change their recipes. Financial assistance was received with a grant of £25,000 from the Greater London Authority. A small proportion of Alehm's costs were covered by this funding, although Alehm invests significant internal resources in this important project.

GLA Opening High Streets Safely partnership and Licensing and Regulation sub-group

Created during the Covid pandemic to bring enforcers, policy makers and business representatives together, Alehm's vital role in this dynamic and strategic group enables issues faced by enforcers to be raised and discussed and potential resolutions identified through sharing of information, lobbying and training.

OPSS Strategic Regional Network

London's new SRN is chaired by Valerie Simpson at LBHF and Sarah Newman at LB Southwark. Funded by OPSS, it pulls together enforcers from the regions into a national regional network of regulators.

Association of Chief Environmental Health Officers

Established in 2020, this group gained momentum during the pandemic and all local authorities from across the country are now active members. Alehm will continue to represent London at this group, as it takes on a more formal role with Government in the future.

Policy and Strategy:

We aim to provide a policy and strategy forum for London environmental health services.

Alehm membership meetings:

As face to face meetings were halted, Alehm focused on providing email and on-line update sessions for local authorities in relation to covid enforcement.

The AGM was held virtually in January 2021.

Other meetings included a series of health and safety focused meetings on covid enforcement and the application of health and safety legislation in relation to Covid 19 on 1st May, 9th July, 1st October and 8th December.

A food focused meeting looking at local authority priorities, inspection approaches and managing the backlog on 15th October.

In addition Alehm attended and reported back to members on the regular OPSS and LGA meetings to support local authority work on the ground, and which became the main focus of update events for local authorities later in the year

Support Services:

We aim to sustain technical and specialist members groups to inform and engage individual services to share innovative ways of working and help keep colleagues advised of activities and initiatives in London.

London-wide Technical Groups:

There are four established technical groupings under the Alehm umbrella, the London Food Coordinating Group, dealing with food issues, the Health and Safety Liaison Group, which coordinates health and safety at work regulation and promotion by borough Environmental Health Service, the special treatment groups, which manages the regulation and compliance of the treatments offered in the beauty and therapy sector and the Healthier Catering Commitment Group, which supports the boroughs to run the London HCC programme. Both the food, special treatment and health and safety groups have a structure which consists of sector groups that have representation at a strategic coordination meeting. The strategic coordination meetings also have representatives from the respective government agencies and partner organisations. The food and health and safety groups are supported by paid secretarial support, funded from subscription. Alehm holds the funds for the special treatment group.

London Food Coordinating Group (LFCG) and 4 sector groups:

The LFCG meets every 3 months and is an Alehm supported group to encourage regular liaison between food enforcement services through the 4 sector groups which, working to maintain consistency of approach across enforcement teams, testing innovative work methods and helping ensure that coordinated food regulation takes place in the region. This year the group

focused on a range of priorities including supporting boroughs to undertake urgent food work consistently during the pandemic and identifying resource and backlog issues for government.

All Borough health and safety Group and 4 quadrants:

The health and safety group led 4 members meetings and enabled broader discussion on all issues in relation to Covid 19 restrictions enforcement. Quadrants continued to meet during the year, but the focus for everyone was the enforcement role undertaken to minimize the effects of the pandemic on public health

Healthier Catering Commitment Group:

The GLA continued to provide a financial contribution to the HCC and in 2020/21 although much of this was not used during the year because local authorities had to suspend their work during the pandemic. In the coming year we will look at barriers to local authorities joining the scheme and further work will be undertaken on improving food supplied by wholesalers.

Sharing of information:

Alehm's web site promotes the work of environmental health in London. The Knowledge Hub is used to keep documents including meeting minutes and documents connected to association events and initiatives. Access to the Alehm community is provided by the Alehm team, who manage the content. Its use has been expanded to help share information in the fast moving lockdown environment, helping local authorities to keep abreast of the rapid changes.

Learning – student consortia and continuing professional development:

We aim to enhance the learning and development of London staff and trainees.

Training programme:

No training of students was possible during the pandemic. This will be reinstated during 2021/22

A programme of low cost virtual training courses and workshops was also run across the year.

- 2 approvals workshops and 1 case study work shop to upskill officers in relation to inspection of approved premises. 34 delegates
- Asbestos management course for 16 delegates
- Gas safety management course for 16 delegates
- 2 PACE and virtual interviewing courses for 24 delegates
- 2 covid marshal training courses for 39 delegates
- 11 EMM enforcement training courses for using health and safety to enforce covid secure standards with a total of over 200 delegates

Total trained officers approximately 350 persons trained over the year with around 1000 hours of CPD awarded.

Building Capacity:

We aim to develop the business capacity of LEHP to support Alehm's future plans.

Incorporation and charitable status was achieved for London Environmental Health Practitioners on 2007. From 1st April 2018 Alehm became an employer and appointed 3 key workers on permanent contracts. The Alehm employees provide secretarial and coordination support, review and implement systems and procedures. External review is provided from accountants to ensure the effective governance of the company.

This annual report, will be placed on the website and the link circulated to members.

How Alehm's activities deliver public benefit:

The users of environmental health services are the general public. Effective environmental health intervention and regulation promotes efficient and productive business and promotes healthier and more sustainable communities. Environmental health services deal with the most fundamental problems these communities face, with local authority teams working to reduce health inequalities, support the vulnerable, improve local opportunities, improve the local environment and deliver environmental and public health benefits to the public. Alehm provides a London centred professional focal point for all 33 boroughs and supports the delivery of consistent and balanced environmental health services.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives. The significant activities undertaken by the charity to further its charitable purposes for the public benefit are detailed below.

Specifically in relation to Alehm's 5 charitable themes, public benefit is delivered by:

- Identifying and establishing **partnerships** to maximise the use of resources and improve the effectiveness of service delivery to the benefit of the public;
- Supporting members in the development and maintenance of their **policy and strategic** knowledge assists them to design effective services that meet legislative requirements benefiting the public;
- **Support services** by coordinating the technical groups helps to ensure that the expertise in environmental topics are maintained, best practice is shared and developed and that staff are properly trained to enable them to deliver a complete service to the benefit of the public;
- **Promoting learning** by helping to maintain adequate numbers of suitably qualified and competent staff that reflect the demographic makeup of the capital and are essential to delivering sustainable services which safeguard the wider environmental health, benefiting the public;
- **Building capacity** by maintaining an organisation that is effectively governed and satisfies statutory requirements to deliver its objectives for the benefit of the public.

Structure Governance and Management:

Governing Document:

Members of the Association of London Environmental Health Managers (Alehm) decided that, to enable Alehm to better achieve its aims and objectives, the charitable trading company London Environmental Health Practitioners (LEHP) should be formed to run parallel with Alehm. In practice the 2 organisations are run as a single body. Although the charity is registered under the name of London Environmental Health Practitioners, it operates under and is recognized by the original name of Alehm. All references to Alehm therefore relate to LEHP, the registered charity name. LEHP was established under a Memorandum of Association which established the objects and powers of the company and it is governed under its Articles of Association. Incorporation was achieved during July 2007. A Chair and Board of Directors were elected to manage the company.

Recruitment and Appointment of the executive:

The Trustees are members of Alehm and were approved to undertake the role by members of Alehm. The Articles of Association requires that one third of the Trustees must apply for re-election each year.

Graham Jukes stepped down as a trustee and an election will be held to appoint a replacement. Jon Avern was elected as joint chair with Steve Miller and Gavin Douglas and Jon Avern was re-elected to the Board. The Board of 8 trustees includes a mix of local authority employed officers, as well as those in private industry or retired. There is currently 1 vacancy.

Trustee training:

The effective induction and training of Trustees poses a challenge for new charities. Fortunately one of the chair's has held Trustee position on the boards of other charities and consequently has experience of the responsibilities of the role. Trustees new to the role have received the information provided by the Charity Commission. Going forward support and advice will be obtained from its external accountancy service and specific advice will be sought as and when considered necessary by the trustees.

Risk management:

Alehm's executive has agreed the main risks to the charity. The major risks are described below.

Alehm has to date maintained the full membership of all London borough environmental health managers but could face a major risk to its viability and influence if it lost the status of all borough representation. To manage this risk, members and technical groups are encouraged to take part in the preparation and adoption of the annual business plan and approve the fees structure. By adopting this approach members can develop a plan that meets their needs and agree a fee structure that they can afford. Surveys of member needs, attendance at technical group meetings and a regular review of its activities will help ensure Alehm meet the needs of an evolving membership and local authority organisational change. The cost of running Alehm's membership activity will be maintained within its annual subscription income, as far as practical.

The Alehm executive will also ensure that Alehm's routine operational activities are financially sustainable and the organisation's spending reflects its income. Alehm has made use of available grant funding to support a range of local authority activities and will continue to look for other similar opportunities. Members agreed at the AGM in January 2021 to increase subscription fees in April 2021 to £1560 for annual subscription and £4060 for 3 years' discounted membership. Local authorities are offered the chance to pay a 3 year membership fee, at a discounted rate to encourage longer term membership. This has been a popular option and helps sustain membership levels.

The financial performance of the Charity is closely monitored and reported to the Executive on a regular basis during the year.

Risks relating to internal control procedures have been minimised by using the services of accountancy and legal firms, internal and external independent reviews and the team regularly review and update internal procedures. In April 2018, Alehm took a step towards separation from the CIEH.

Where Alehm undertakes external funded activities within boroughs and appointed contractors do not meet expected service levels, there is a risk the authorities may claim back the cost of poor quality work or that funding organisations may require payback of some funded work. The executive has agreed it will not take on funded projects, the value of which will put Alehm's financial stability at risk and Trustees will review and agreement sought from the Board before accepting any funded projects over £10,000. Any work completed on behalf of local authority members or other third parties are cleared by lead borough officers before payment is made to contractors to minimise the risk of poor quality work. To maintain liquidity when undertaking grant funded projects, which are paid in arrears, the executive agreed to hold £100,000 in its reserves for undertaking future funded activities.

At the Trustee meeting on the 15th May 2017 the Board agreed to hold a contingency fund of £15,000 to cover any emerging unforeseen costs.

There is a risk that Alehm's partners, organisations or individuals involved in or aggrieved by Alehm's activities, might make claims against the charity. All Alehm's contractors have professional liability insurance and the Board agreed that in March 2015 Alehm would pay for annual trustee liability insurance to minimise the risk to the charity.

Alehm have now extended this to employers insurance and also holds £100,000 of professional liability insurance.

There is a risk in not receiving a clean independent examiner's report. This challenge has been met by the Secretary and the Executive with support from Moore Kingston Smith to prepare the statutory accounts. Alehm will continue to take advice from its accountants and seek legal advice when required. The regular review of ongoing activities by the trustees through the Executive scrutiny enables Alehm to react swiftly to any problem areas and detailed finance reports are provided to trustees quarterly to enable the board to regularly review financial statements. On occasions where regular executive meetings cannot take place, an alternative method of business review is arranged, usually discussion via email.

Organisational structure:

Alehm has 4 employees who manage its activities and functions, operated through an internal payroll. Alehm has a number of technical groups that support members' activities. These groups meet regularly and hold minuted meetings.

Responsibilities of the executive:

The board develops and guides the strategic direction of Alehm and manages their financial activities. The Memorandum and Articles of Association were drafted for the purpose of incorporation and for charitable status. Trustees are recruited and appointed in accordance with the rules of the Memorandum and Articles of Association.

Statement of responsibilities of the Board of Trustees.

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company 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 charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 requirements of the Companies Act 2006. 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.

The aim of the Trustees is to maintain the current financial reserves and ensure income broadly matches expenditure, to ensure that the Charity maintains sufficient reserves to support ongoing projects. Finance reports are reported to the Trustees regularly and any changes which are likely to affect the financial position are brought to Trustee attention and action taken is recorded in minutes. The Company is required to keep reserves at least equivalent to 1 year's income. (see reserves policy, page 14). The work of Alehm is directed by a business plan with progress being regularly reported to the board. Decisions are taken by the board, or where this is impracticable, they are delegated to the Chair. The Chair's decisions are reported at the next convenient meeting of the board.

Alehm reviews and amends its business plan annually. The Mission Statement, Aims and Objectives are also reviewed as necessary.

Environmental health is a rapidly evolving function that requires Alehm to regularly review its business plan to ensure that it makes the most effective use of the resources it has at its disposal. Alehm's performance will be reported regularly to members through secretary and chair's reports presented at members meetings.

Principal funding source:

Funding for the year was from subscription fees levied on members and income for training courses to meet local authority competency training needs, with some funding for specific grant aided projects. In 2020/21, there has been funding for HCC work of £25,000, although only a small proportion of this has actually been spent and claimed for the year. The bulk of the work will be completed and the remainder of the funding claimed during 2021/22.

Investment policy:

Funds are placed in a deposit account with the bank and receive a variable interest rate.

Reserves Policy:

The current policy, agreed by Trustees at the Executive meeting held on the 12th April 2016 requires that Alehm maintains a financial reserve of the equivalent of one year of subscription income along with 50% of the expected annual income from grant funded projects. Annual project funding to date has been up to £200,000, so a level of reserve of £100,000 was agreed.

Current annual income from subscriptions is approximately £40,000. The trustees also introduced a contingency fund to be an additional part of the reserves, to allow for any unexpected expenditure. This is set at £15,000. The minimum level of reserves for 2020/21 is set at £155,000 to provide an appropriate level of financial stability.

At the year end the charitable company had total reserves of £216,922 comprising general reserves of £50,687, designated funds of £87,212 and restricted funds of £79,023.

Plans for the coming year:

It is anticipated that during 2021/22 income will be based, as normal, on revenue obtained from member's subscriptions and some grant funding. Key priorities identified for 21/22 are outlined on page 6-7.

Financial Review:

The charitable company made an operating deficit for the year of £20,685, compared to a deficit of £7,627 in 2020.

Total income for the year was £64,102 (2020: £129,003), the main reason for the reduction is a fall in grant income in the year.

Member's subscriptions are increased by approximately the rate of inflation each year. 22 local authorities currently use the option of 3 years' discounted membership.

Additional income was received during the year from grant funding for projects on delivery of animal feed and the Healthier catering Commitment.

Some funds are currently held for boroughs for student bursary payments and Alehm continues to offer a bursary payment service to boroughs who offer placements to students.

Total expenditure for the year was £84,747 (2020 £136,630).

General fund expenditure included costs of Alehm officers, Alehm meetings and insurance payments and has fallen in line with the reduction in income.

Student consortium:

The student consortium no longer presents a viable operational model for local authorities, however Alehm continues to assist in placing students and offering a variety of work opportunities for students to gain practical experience required to obtain their formal qualification through EHRB. In the future, Alehm will work with partners and employers to make best use of the new apprenticeship programme.

Independent examiner:

The Trustees elected to have an independent examination of the 2020/21 accounts. The Trustees agreed to appoint Moore Kingston Smith at their meeting of 16th August 2019 which was confirmed by members at the Annual General Meeting held on 19th November 2019 and Moore Kingston Smith have continued as independent examiner in the current year.

In preparing this report, the directors have taken advantage of the small companies exemptions provided by s.415A of the Companies Act 2006.

By behalf of the Board



Steve Miller, Chairman

Date: 10/01/2022

Report of the Independent examiner to the Trustees of the London Environmental Health Practitioners

I report to the Trustees on my examination of the financial statements of the charitable company for the year ended 31 March 2021 which are set out on pages 18 to 26.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and have chosen instead to have an independent examination.

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Moore Kingston Smith LLP

Andrew Stickland, FCA
For and on behalf of Moore Kingston Smith LLP
Chartered Accountants
60 Goswell Road
London
EC1M 7AD

Date: 10/01/2022

London Environmental Health Practitioners
Statement of Financial Activities
For the year ended 31st March 2021

	Notes	Unrestricted/ Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:					
Charitable Activities					
Subscriptions and training		52,878	-	52,878	53,922
Grants and projects		4,172	7,052	11,224	74,073
Investment income		-	-	-	448
Other income		-	-	-	560
Total Income		<u>57,050</u>	<u>7,052</u>	<u>64,102</u>	<u>129,003</u>
Expenditure on:					
Charitable activities	3	<u>82,114</u>	<u>2,673</u>	<u>84,787</u>	<u>136,630</u>
Total Expenditure		<u>82,114</u>	<u>2,673</u>	<u>84,787</u>	<u>136,630</u>
Net (Expenditure)/Income		(25,064)	4,379	(20,685)	(7,627)
Transfers between funds	9	-	-	-	-
Net movement in funds		<u>(25,064)</u>	<u>4,379</u>	<u>(20,685)</u>	<u>(7,627)</u>
Fund balances brought forward	9	<u>162,963</u>	<u>74,644</u>	<u>237,607</u>	<u>245,234</u>
Fund balances carried forward	9	<u>137,899</u>	<u>79,023</u>	<u>216,922</u>	<u>237,607</u>

The statement of financial activities includes all gains and losses recognised in the year.

All of the above amounts relate to continuing activities.

The notes on pages 20 to 27 form part of these financial statements.

London Environmental Health Practitioners

Balance Sheet

As at 31st March 2021

	Note	2021 £	2021 £	2020 £	2020 £
Current Assets					
Debtors	7	41,524		68,669	
Cash at bank and in hand		<u>261,803</u>		<u>245,602</u>	
		303,327		314,271	
Creditors					
Amounts falling due within one year	8	<u>(86,405)</u>		<u>(76,664)</u>	
Total Net Assets			<u>216,922</u>		<u>237,607</u>
Funds of the Charity					
Unrestricted funds:	9		137,899		162,963
Restricted funds:	9		<u>79,023</u>		<u>74,644</u>
Total Charity Funds			<u>216,922</u>		<u>237,607</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

- a) ensuring that the company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- b) prepare financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit and loss for each financial year in accordance with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Approved by the Trustees and authorised for issue on 10 January 2022.

Signed on their behalf by:



S Miller, Chair

Company Registration Number: 6316667

The notes on pages 20 to 27 form part of these financial statements.

London Environmental Health Practitioners

Statement of Cash Flows

For the year ended 31st March 2021

	2021 £	2020 £
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities	16,201	30,450
Cash flows from investing activities:		
Interest	-	448
Net cash flow resulting from operations	<u>16,201</u>	<u>30,898</u>
Cash and cash equivalents at the beginning of the reporting period	245,602	214,704
Cash and cash equivalents at the end of the reporting period	<u><u>261,803</u></u>	<u><u>245,602</u></u>

Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021 £	2020 £
Net (expenditure)/income for the reporting period (as per the statement of financial activities)	(20,685)	(7,627)
Adjustments for:		
Interest	-	(448)
(Increase)/decrease in debtors	27,145	13,291
Increase/(decrease) in creditors	9,741	25,234
Net cash provided by operating activities	<u>16,201</u>	<u>30,450</u>

Analysis of Cash and Cash Equivalents

Cash at bank	<u><u>261,803</u></u>	<u><u>245,602</u></u>
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Analysis of changes in net debt

	As at 31 April 2020	Cash flows	As at 31 March 2021
Cash at bank	245,602	16,201	261,803
Total	<u><u>245,602</u></u>	<u><u>16,201</u></u>	<u><u>261,803</u></u>

London Environmental Health Practitioners

Notes to the Financial Statements

For the year ended 31st March 2021

1 Accounting Policies

London Environmental Health Practitioners is a private limited company incorporated in England and Wales under the Companies Act. It is a company limited by guarantee and the Charity's registered address is 4th Floor, 18 St Cross Street London EC1N 8UN.

2 Basis of Accounting

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charitable company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), including Update Bulletin 2, the Companies Act 2006 and the Charities Act 2011.

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

The charity is a public benefit entity as defined by FRS 102. It exists solely to pursue its charitable objectives and does not seek to make a financial return.

The principal accounting policies, which have been applied consistently throughout the year, are set out below.

Going Concern

The financial statements have been prepared on a going concern basis.

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable entity to continue as a going concern. Having carried out a detailed review of the Charity's resources and the current economic challenges facing both the Charity and its members in light of the ongoing Covid-19 pandemic and considering the significant reserves available, the Trustees are satisfied that the Charity has sufficient cash flows to meet its liabilities as they fall due for at least one year from the date of approval of the financial statements and that it is appropriate for the accounts to be prepared on the going concern basis.

Income

Subscriptions

Subscriptions income is recognised on an accruals basis and runs coterminous to the 31st March.

The charity receives subscriptions of up to three years in advance, which are disclosed further in note 8 in the notes of the financial statements.

Unpaid subscriptions are assessed as to their collectability at the year end.

Revenue Grants

Revenue Grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Contractual Income

Income from contracts for services is recognised in the period when the services are provided.

Expenditure

Expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

London Environmental Health Practitioners

Notes to the Financial Statements

For the year ended 31st March 2021

Accounting Policies (continued)

Employment benefits

The cost of short term employee benefits are recognised as a liability and an expense. The cost of any material unused holiday entitlement is recognised in the period in which the employee's services are received.

Funds 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 subject to conditions imposed upon them and can only be used for the purpose they are specified.

Cash and Cash Equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

London Environmental Health Practitioners

Notes to the Financial Statements

For the year ended 31st March 2021

3 Charitable Activities

	Direct Costs £	(Note 4) Support Cost £	2021 £
Charitable expenditure	71,408	12,232	83,640
Grants and projects administration	1,147	-	1,147
Bursaries administration	-	-	-
	72,555	12,232	84,787

During the year, expenditure totalled £84,787 (2020: £136,630) of which unrestricted expenditure was £84,072 (2020: £118,125) and restricted expenditure totalled £715 (2020: £18,505).

Comparatives	Direct Costs £	(Note 4) Support Cost £	2020 £
Charitable expenditure	89,233	11,389	100,622
Grants and projects administration	30,958	-	30,958
Bursaries administration	5,050	-	5,050
	125,241	11,389	136,630

4 Support Costs & Governance Costs

	2021 £	2020 £
Running costs	5,182	4,364
Trustee expenses	-	186
Independent examiners fees	4,470	2,500
Accountancy fees	2,580	4,340
	12,232	11,390

5 Staff Costs

	2021 £	2020 £
Wages and salaries	58,195	71,900
Social security costs	558	3,217
Pension costs	1,489	1,537
	60,242	76,654

The average monthly number of employees during the year were as follows:

	2021 No.	2020 No.
Coordination and administration	1	1
Direct delivery of charitable activities	3	3
	4	4

No single employee received remuneration in excess of £60,000 (2020: Nil)

Key Management Personnel

The Trustees are considered to be the Charities key management personnel.

The total employee benefits, including pension costs, of the charity's key management personnel is £nil. (2020: £13,338)

London Environmental Health Practitioners

Notes to the Financial Statements

For the year ended 31st March 2021

6 Trustee Remuneration

No trustees received remuneration in the year as disclosed in Note 5.

No Trustees (2020: Four) was reimbursed travel expenditure totalling £Nil (2020: £186)

7 Debtors

	Total 2021 £	Total 2020 £
Trade Debtors	19,671	57,446
Accrued Income	21,216	10,395
Prepayments	637	828
	<u>41,524</u>	<u>68,669</u>

8 Creditors: Amounts falling due within one year

	Total 2021 £	Total 2020 £
Trade Creditors	36	-
Accruals	7,050	14,114
Deferred income	78,843	62,074
Other creditors	476	476
	<u>86,405</u>	<u>76,664</u>

Deferred income

Brought forward	62,074	43,330
Amounts released to income in the year	(44,572)	(36,616)
Amounts deferred in the year	61,341	55,360
Deferred income carried forward	<u>78,843</u>	<u>62,074</u>

Deferred income relates to subscriptions, representing income received for services which are due to start on or after 1st April 2021.

London Environmental Health Practitioners

Notes to the Financial Statements

For the year ended 31st March 2021

9 Statement of Funds

	Balance 1 April 2020	Income	Expenditure	Transfers	Balance 31 March 2021
	£	£	£	£	£
Unrestricted funds					
General funds	74,131	52,878	70,044	(6,278)	50,687
	<u>74,131</u>	<u>52,878</u>	<u>70,044</u>	<u>(6,278)</u>	<u>50,687</u>
Designated funds					
Student consortia	54,311	-	-	-	54,311
Public health	4,350	-	760	-	3,590
Support services	22,795	-	860	-	21,935
Training courses	-	4,172	10,450	6,278	-
Sampling	7,376	-	-	-	7,376
	<u>88,832</u>	<u>4,172</u>	<u>12,070</u>	<u>6,278</u>	<u>87,212</u>
Restricted funds					
Regional feed	15,936	-	1,243	-	14,693
Work experience	47,954	-	-	-	47,954
HCC	1,982	7,052	1,430	-	7,604
Lockdown	8,772	-	-	-	8,772
	<u>74,644</u>	<u>7,052</u>	<u>2,673</u>	<u>-</u>	<u>79,023</u>
Total funds	<u><u>237,607</u></u>	<u><u>64,102</u></u>	<u><u>84,787</u></u>	<u><u>-</u></u>	<u><u>216,922</u></u>

Transfers between funds

The transfer from general funds to training courses designated fund relates to the charity supporting the overspend on this fund with general funds.

London Environmental Health Practitioners

Notes to the Financial Statements

For the year ended 31st March 2021

9 Statement of Funds

	Balance 1 April 2019	Income	Expenditure	Transfers	Balance 31 March 2020
	£	£	£	£	£
Unrestricted funds					
General funds	68,028	103,767	105,547	7,883	74,131
	<u>68,028</u>	<u>103,767</u>	<u>105,547</u>	<u>7,883</u>	<u>74,131</u>
Designated funds					
Student consortia	54,311	-	-	-	54,311
Public health	4,350	-	-	-	4,350
Support services	23,945	-	1,150	-	22,795
Surplus food	8,635	-	-	(8,635)	-
Training courses	440	10,236	11,428	752	-
Sampling	4,200	-	-	3,176	7,376
	<u>95,881</u>	<u>10,236</u>	<u>12,578</u>	<u>(4,707)</u>	<u>88,832</u>
Restricted funds					
Regional feed	15,936	-	-	-	15,936
Work experience	53,004	-	5,050	-	47,954
HCC	437	15,000	13,455	-	1,982
Food fraud	3,176	-	-	(3,176)	-
Lockdown	8,772	-	-	-	8,772
Bursaries	-	-	-	-	-
	<u>81,325</u>	<u>15,000</u>	<u>18,505</u>	<u>(3,176)</u>	<u>74,644</u>
Total funds	<u>245,234</u>	<u>129,003</u>	<u>136,630</u>	<u>-</u>	<u>237,607</u>

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

Transfers between funds

The transfer of the Food fraud fund represents historic amounts that have been agreed to be transferred to a new project within designated funds by the original donor.

The transfer from the Surplus food designated fund relates to the charity undesignating this fund.

London Environmental Health Practitioners

Notes to the Financial Statements

For the year ended 31st March 2021

Purpose of Designated Funds

Student Consortia

The Student consortia fund was set up to offer students practical training placements in local authorities. ALEHM appoints a number of students each year, and looks for short term placements within local authorities or project work/support work it requires which can be undertaken by a student.

Public Health Funds

This fund supports the Healthier Catering Commitment project.

Support Services

This fund supports the running of liason groups. Boroughs contribute an annual subscription fee to cover the costs of running liason groups.

Surplus Food

This was funding from the National Trading Standards to examine companies that claim to send food to animal feed. The main activities were completed and signed off in April 2015, and residual funding has been allocated by the Trustees to a further study project in line with the charity's objects.

Training Courses and Events

This fund is used to support new training courses and events that have been run by ALEHM.

Sampling

This fund is used to support a pan London food sampling project to test the effectiveness of allergen controls.

Purpose of Restricted Funds

Regional Animal Feed

This is funding provided by the Food Standards Agency (FSA), to introduce a London wide feed inspection and enforcement programme for London. Annual funding is now received for a regional feed lead officer and funds are directed to this work.

Work Experience

Funding from Wandsworth Council is used by ALEHM to recruit student EHO's and TSO's and pay them bursaries, to help overcome the local recruitment restrictions. Bursary monies are paid to ALEHM together with £600 per student to cover recruitment and financial management costs.

Healthier Catering Commitment (HCC)

This is funding to support a group of 28 local authorities and public health teams to make small changes to food offered in fast food and takeaway premises with the aim to make food healthier and provide healthier choices.

Food Fraud

This is funding obtained from the FSA fighting fund to establish a project team to investigate intelligence of widespread illegal meat being distributed across London. Alehm provided resources to coordinate the project and a claim to the FSA has been submitted to cover costs.

This fund was transferred to a designated fund in the year, after agreement from the donor.

Lockdown Project

Lockdown project funding obtained from The Department for Communities and Local Government (DCLG) to investigate rogue landlords operating a distinct business model letting sub-standard housing to homeless people, in order to claim maximum levels of housing benefit.

Bursaries

This relates to bursaries for placements found on behalf of the London Borough of Camden.

London Environmental Health Practitioners

Notes to the Financial Statements

For the year ended 31st March 2021

10 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Funds £	2021 Total Funds £
Net current assets	79,023	137,899	216,922
Net assets	<u>79,023</u>	<u>137,899</u>	<u>216,922</u>
	Restricted Funds £	Unrestricted Funds £	2020 Total Funds £
Net current assets	74,644	162,963	237,607
Net assets	<u>74,644</u>	<u>162,963</u>	<u>237,607</u>

11 Taxation

As a charity, London Environmental Health Practitioners is exempt from income and gains falling within section 466-493 of the Corporations Tax Act 2010 to the extent that these are derived from its charitable activities.

No tax charge arose on the ordinary activities for the year ended 31 March 2021.

12 Capital commitments

At 31 March 2021 the company had no capital commitments not provided for in the financial statements. (2020: Nil)

13 Related party transactions

There were no disclosable trustees' interests for the 12 months ended 31 March 2021, nor for the prior year.

14 Controlling party

Alehm is governed by its trustees (known as The Executive), who are appointed by the members of Alehm.