

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

England & Wales · Charity number 1189915

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2020-06-12

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

## Contact

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Ampfield Hill  
Ampfield  
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SO51 9BD

**Phone** 01962868626

**Email** [enquiries@cieem.net](mailto:enquiries@cieem.net)

**Website** [cieem.net](http://cieem.net)

## Activities

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**Objects:** TO ADVANCE THE UNDERSTANDING AND THE STANDARDS OF PRACTICE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT FOR THE BENEFIT OF THE NATURAL ENVIRONMENT AND THE PUBLIC GOOD; AND TO FURTHER THE CONSERVATION, MANAGEMENT AND ENHANCEMENT OF BIODIVERSITY AND THE MAINTENANCE OF ECOLOGICAL PROCESSES AND LIFE SUPPORT SYSTEMS ESSENTIAL TO A FULLY FUNCTIONAL BIOSPHERE.

**Activities:** The objects for which CIEEM is constituted are to advance the understanding and the standards of practice of ecology and environmental management for the benefit of the natural environment and the public good; and to further the conservation, management and enhancement of biodiversity and the maintenance of ecological processes and life support systems essential to a fully functional biosphere.

## Classification

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- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

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- Ireland
- Isle Of Man
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,104,986	£2,240,286	£236,577	30
2024-03-31	£1,933,569	£1,848,080	£371,877	27
2023-03-31	£1,600,540	£1,511,139	£286,388	26
2022-03-31	£1,435,267	£1,353,963	£196,987	21
2021-03-31	£1,305,884	£1,202,962	£115,683	20

## Trustees

Name	Role	Appointed
Aebhin Cawley		2024-11-28
Christopher James Gerrard		2020-06-12
David Kirby		2025-11-27
Dr Paul Clack		2020-11-24
Dr Suzanne Debra Lawley		2022-11-24
Eleanor Jane Strike		2021-11-17
Hannah Williams		2021-11-17
Harriet Webb		2024-11-28
Julie Bhati		2025-11-27
Louise Caroline Mapstone		2024-11-28
Penelope Anne Lewns		2018-11-20
Tom Gray		2025-11-27

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# Accounts

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Charity registration number 1189915

Company registration number RC000861 (England and Wales)

**CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL  
MANAGEMENT**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr C J Gerrard	Re-appointed 28 November 2024
	Ms P A Nolan	Resigned 28 November 2024
	Ms P Lewns	
	Mr I W Woodrow	Resigned 28 November 2024
	Dr R J Handley	Resigned 28 November 2024
	Dr D Hirst	
	Dr C McParland	
	Dr P Clack	
	Ms E Strike	Re-appointed 28 November 2024
	Ms H Williams	Re-appointed 28 November 2024
	Dr S D Lawley	
	Mr P W Whitby	
	Ms A Cawley	Appointed 28 November 2024
Ms L Mapstone	Appointed 28 November 2024	
Ms H Webb	Appointed 28 November 2024	
<b>Charity number</b>	1189915	
<b>Company number</b>	RC000861	
<b>Registered office</b>	Grosvenor Court Ampfield Hill Ampfield Romsey Hampshire SO51 9BD	
<b>Auditor</b>	Azets Audit Services Athenia House 10-14 Andover Road Winchester Hampshire United Kingdom SO23 7BS	

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# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) *FOR THE YEAR ENDED 31 MARCH 2025*

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The trustees, who are also the directors for the purposes of Company Law, present their report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Royal Charter, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The principal activity of the charity in the year under review was to advance the understanding and the standards of practice of ecology and environmental management for the benefit of the natural environment and the public good.

Additionally the charity furthers the conservation, management and enhancement of biodiversity and the maintenance of ecological processes and life support systems essential to a fully functional biosphere through the provision of a professional membership institute for ecologists and environmental managers in the UK and abroad.

The 12-months covered by this report refer to the activities undertaken by staff and volunteers in accordance with the Operational Plan for 2023-24 the last year of the three year Strategic Plan covering 2021 – 2024.

Our mission is to promote the highest standards of professional practice, and to raise the profile of professional ecological and environmental management, for the benefit of nature and society.

Our vision is of a society which values the natural environment and recognises the contribution of professional ecologists and environmental managers to its sustainable management.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### **Background**

As a consequence of the increasing impact of human activities on the natural environment and the growing awareness of how we need to restore and manage the natural world more sustainably, there continues to be a pressing need for sound advice and action on environmental matters from professionally suitably qualified and highly competent ecologists and environmental managers. The Institute of Ecology and Environmental Management (IEEM) was established in 1991 to advance the understanding of ecology and environmental management and advance the standards of practice of ecology and environmental management for the benefit of the natural environment and the public good. We work to achieve this by identifying and promoting high standards of professional practice, by supporting those in the profession to achieve those standards and advocating ecological and environmental management as a rewarding and respected career.

On 1st April 2013, the Institute received a Royal Charter and changed its name to the Chartered Institute of Ecology and Environmental Management (CIEEM). CIEEM members, who now number 7,890, work across all major employment sectors including private sector consultancies, local authorities, statutory agencies, NGOs, industry, teaching and research, mostly in the UK and Ireland. CIEEM became a Charity registered in England and Wales in June 2020 in recognition of its work to benefit nature and society.

CIEEM members use sound scientific evidence as the mainstay of their work. They are required to practice their profession with an understanding, care, and appreciation for the conservation of nature and natural resources as well as maintaining standards of professionalism and integrity. Innovation, creativity, diligence and collaboration are often at the heart of their activities which, increasingly, are aligned with the societal need to tackle the climate emergency and biodiversity crisis. Connecting people with nature in an equitable and sustained way is also an important element of our members' work.

In support of its charitable objectives, CIEEM provides a range of services to help members deliver better outcomes for biodiversity, including organising an extensive Professional Development Programme of workshops, training courses, webinars and conferences. It publishes technical guidance on good practice in relation to the work of professional ecologists and environmental managers and produces a quarterly members' bulletin, *In Practice*. Advice on aspects of competent practice is provided and special projects are undertaken, often in partnership with other relevant bodies, which lead to the significant development of ideas and tools for practitioners. The activities of CIEEM are greatly enriched by the work of the 11 Geographic Sections which cover the UK and Ireland and, together with the work of seven Special Interest Groups covering the UK Overseas Territories, Marine and Coastal Habitats, Ecological Restoration, Early Careers, Freelance Practitioners, Freshwater Ecology and Academia, offer additional events, networking opportunities and membership promotion.

CIEEM maintains the high standards of work expected of its members through continuing enforcement of the Code of Professional Conduct by which all members are bound.

CIEEM provides advice and support to those seeking to enter the profession through careers guidance and activities as well as networking events. Accreditation of appropriate degree courses by CIEEM ensures that those entering the profession through the formal education route are studying content that will aid their career choices and prepare them for a career in ecology and, or environmental management. A particular current focus is ensuring that the profession is accessible to all regardless of ethnic or socio-economic background, disability or gender.

CIEEM uses its expertise to help shape environmental policy through responses to numerous governmental consultations, policy engagement work and active membership of the, Environmental Policy Forum, and the four UK Environment Link communities for environmental NGOs.

CIEEM is a registered charity and a company which is limited by guarantee.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

### Achievements and performance

The Trustees and Directors are pleased to report that 2024-25 has been yet another busy and productive year overseen by the Governing Board on behalf of the membership.

The Strategic Plan covering the 3-year period 2024 – 2027 has provided clarity and focus to guide our work as we continue our mission in support of better outcomes for nature and society. This has five interlinked strategic goals:

Raise standards  
Champion change  
Challenge and influence  
Achieve Action 2030  
Strengthen and improve

CIEEM's membership is continuing to grow with a healthy stream of new applications supported by a very high retention rate.

Supporting the professional development of our members is a key part of the Institute's role and in 2024-25 the Institute ran 179 training courses (127 of these online, 49 in-person workshops and three hybrid courses which mix a field visit with online training delivery). In addition, we delivered two bespoke training programme for Early Careers ecologists and environmental managers.

Over the course of the year we also delivered 17 webinars, and five popular conferences which included a fully hybrid (in-person and virtual) Autumn conference:

2024 Irish Conference: Examining the Practical Impacts of Environmental Policy and Legislation on Ireland's Ecology (141 delegates)  
CIEEM 2024 Summer Conference: Financing the Future: Using Green Finance to Drive Nature's Recovery (130 delegates)  
CIEEM 2024 Scotland Conference Reshaping Scotland: Nature Restoration in Action (126 delegates)  
CIEEM 2024 Autumn Conference: Restoring Forwards: Best Practices for Resilient Nature Restoration (230 in-person delegates, 128 virtual delegates)  
CIEEM 2025 Spring Conference: Mandatory Biodiversity Net Gain at Year One: reflections, lessons and future directions (355 delegates)

Our Member Networks (Geographic Sections and Special Interest Groups), ran 52 events during the year, the majority of which were online.

Environmental policy and legislation continues to diverge across the UK nations, with the Republic of Ireland continuing to implement EU policy, creating a broader scope of work for the policy team and volunteers. In particular, there continue to be major planning, land use and environmental policy and legislation reforms in all countries of the UK, some of which pose significant threats to nature recovery and environmental protections. In response we continue to expand our engagement and influence with ministers, parliamentarians, government agencies and civil servants across the UK nations and in Ireland. We also continue to increase our press coverage in relevant media.

The 2024 CIEEM Awards Presentation was held in London in June, and the recipient of the CIEEM Medal was Professor Bill Sutherland CBE FRS.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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Ensuring that work carried out by ecologists and environmental managers is undertaken to a competent standard is necessary to protect the reputation of the profession, to maintain public confidence in its work and to ensure that it leads to the best possible outcomes for ecosystems, their biodiversity and society. We published a revised Competency Framework in the Autumn of 2024 which has also provided greater clarity and improved accessibility of membership and the Chartered Ecologist Register for ecologists and environmental managers from all sectors.

The lack of statutory regulation and informed scrutiny of the profession's work can encourage individuals to work outside of their competence and lead to poor outputs and poor outcomes. To this end, CIEEM is continuing to develop a structured approach to raising practice standards which we believe will not only significantly help to address the challenges outlined above but will also explore means of identifying evidence-based progression pathways for ecologists and environmental managers looking to advance their careers. This approach includes the development of taxa-specific competency standards which are being developed with the assistance of volunteer experts. We are also reviewing pilot accreditation schemes for Ecological Impact Assessment and Ecological Clerk of Works activities and are undertaking market testing with employers and prospective candidates to inform a decision as to whether to introduce these schemes later this year.

Technical / good and best practice guidance published over the course of the year included:

*Mandatory Biodiversity Net Gain in England: A Guide, an important update to the Guidelines for Ecological Impact Assessment in the UK and Ireland, and Integrating Ecosystem Services into Ecological Restoration - the first of five Overarching Topic documents in the new Rebuilding Nature series.*

The capacity issues in the ecology and environmental management sector are still a major concern and CIEEM is actively working to help address this. Our Green Jobs for Nature campaign is a flagship programme inspiring young people to consider a nature-based career. During the course of the year we have created a number of online engagement activities, attended numerous careers fairs and produced a range of new careers resources. We now have over 200 job profiles on the dedicated Green Jobs for Nature website and have embarked on a programme of social media activity, supported by Green Jobs for Nature Ambassadors to reach young people who may not typically consider a career that helps to restore nature.

We are continuing to be at the forefront of efforts to improve access routes into the profession by working with employers, learning providers and other stakeholders to explore opportunities for new apprenticeships. One example of this is our leadership of a new trailblazer group to set up a new Level 4 apprenticeship (Assistant Ecologist) in England, which we hope will 'go live' towards the end of 2025. We are also continuing to explore Skills Bootcamps, and other vocational training experiences in partnership with other organisations and education providers.

This also aligns with our work to tackle the challenge of creating a more diverse and inclusive profession. Reaching out to under-represented audiences and diversifying routes into ecology and environmental management careers to make them more accessible to all are part of our wider strategy. We continue to work with partners including Wildlife and Countryside LINK members, to collaborate, encourage and share learning. We are also undertaking work to raise awareness of E, D and I issues amongst our members and provide them with tools and strategies to tackle inequality issues in the workplace.

These and many other of CIEEM's activities depend on the support, commitment and time freely given by member volunteers of which there are over 360. An estimate of this input is about 25,000 hours, CIEEM extends a huge thank you to all our volunteers.

There were 164 Practices listed on the Registered Practices scheme at 31 March 2025, the scheme encourages employers to commit to working to high professional standards to deliver good outcomes for biodiversity as well as in their care of staff and customers. We introduced an audit of Registered Practices during the 2022/23 year to ensure that Practices were following through on their commitment to abide by the Code of Practice that they sign up to. The results of these audits continue to be very positive, demonstrating that our Registered Practices are meeting and often exceeding their obligations.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Action 2030 and Sustainability**

#### **Background**

In September 2019 the Institute declared a climate emergency and biodiversity crisis, acknowledging that these two issues are inextricably linked and that urgent action is needed at all levels. We have since launched Action 2030: a project which will see us reach net-zero carbon emissions by 2030 and lead the way for our professions in taking urgent action to address the climate emergency and biodiversity crisis. Led by our Action 2030 group who will guide us to achieve this ambition they also provided information and guidance to members on reducing their emissions

To show our commitment to these goals, we signed up to the Pledge to Net Zero which commits us to:

- Set and commit to deliver a greenhouse gas target in line with either a 1.5°C (encouraged) or well below 2°C climate change scenario – covering buildings and travel as a minimum.
- Publicly report greenhouse gas emissions and progress against this target each year.
- Publish one piece of research/thought-leadership each year on practical steps to delivering an economy in line with climate science and in support of net zero carbon. Alternatively, provide mentoring and support for smaller signatory companies in setting targets, reporting and meeting the requirements of the pledge.

#### **Baseline and Target**

In May 2022, we formally submitted our net-zero target of:

90% absolute reduction of scope 1, 2 and 3 greenhouse gas emissions by 2030 from a 2019 base year.

CIEEM's overall Carbon Footprint (tonnesCO<sub>2</sub>e) for the Baseline year of 2019/20 (used due to the impacts of the COVID-19 pandemic on usual business activities in 2020/21) is 75.9 tonnes CO<sub>2</sub>e.

#### **Emissions Reduction and Progress**

The scope of our net-zero target, our plan to reduce emissions, principles for selection of offsetting projects and progress to date is set out in our Carbon Reduction Plan. This Plan is updated annually.

The emissions for the 2022-23 operational year were 57.2 tonnes CO<sub>2</sub>e (revised by Greengage Environment Ltd). This represents a 24.6% reduction in emissions on our baseline year. This is good progress made by some of the initiatives set out in the Carbon reduction Plan, however represents a small increase on the emissions from the 2021-22 year as we return post-pandemic to having more in person workshops, conferences and meetings and the Secretariat working more from the office rather than working from home. Our latest emissions, from 2023-24 were 77.10 tonnes CO<sub>2</sub>e, which does represent an increase in emissions from our baseline year. Much of this change is due to an increased number of staff, as well as an ever increasing amount of activity as we continue to move on post-pandemic. However, this does mean more work is needed to reduce our overall emissions. To help with our journey to achieving Action 2030, in 2024 we employed Greengage Environment Ltd to assess our carbon calculation methodology, give advice on reducing our carbon emissions and provide different pathways to achieving our Action 2030 target. These three reports now form an important piece of our overall carbon reduction work.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Financial review**

The Governing Board approved a budget and operational plan for 2024-25 that predicted a deficit of £104,000 due to a large IT project to update the customer/MyCIEEM portal which started during the year. This decision did not impact compliance with the Reserves Policy. The final outturn for the year was a deficit of £135,300 due to legal advice costs relating to governance in Ireland and a drop in advertising income.

The Board of Trustees maintains a policy on financial reserves, which is periodically reviewed in line with guidance from the Charity Commission. The Trustees' Reserves Policy is to hold in reserve a sum equivalent to the estimated 'close down' costs (as calculated on 01 April each year) plus a contingency of 25% of those 'close down' costs. The figure held in reserves will fluctuate with time as the commitments, size and activities of the Institute change.

CIEEM may also hold additional unrestricted reserves which will be used within a reasonable timeframe to use on longer term projects and other activities to further the Objects of the Charity.

The cash balance as at 31 March 2025 stood at £1,077,797 which included £67,083 restricted funds, although the financial reserves being reported in the year end accounts are £236,577. The financial assets are substantially below the cash position due to the deferral of membership income in accordance with the membership subscription income recognition policy. However, the Trustees believe that the cost of providing membership services is lower than the amount deferred and that the actual free financial reserves are in excess of the net current asset position shown on the balance sheet.

The principal sources of income are membership subscriptions and professional development programme income. Membership subscriptions support ecologists and environmental managers in the UK, Ireland and abroad, and professional development programmes increase awareness and understanding of environmental issues.

The Institute keeps its financial assets in ethical financial instruments with Triodos Bank, the Ecology Building Society, United Trust Bank, Hampshire Trust Bank, Hinckley & Rugby Building Society and Dudley Building Society.

During 2024-25 the Trustees assessed the risks facing CIEEM and the achievement of its objectives. They remain satisfied as to the actions taken to negate or minimise risks whilst remaining aware that there are no absolute assurances that major risks can be avoided in the future.

### **Remuneration policy**

A staff remuneration sub-committee meets at least annually to review overall salary levels, and senior staff salaries. The committee is composed of the Chair of the Board (the President or their representative), the Honorary Secretary and the Honorary Treasurer. Benchmarking of salaries is done periodically and was last undertaken by an external consultants during 2022.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### **Plans for future periods**

We are now into Year 2 delivery of the current 3-year Strategic Plan.

The Governing Board has approved a deficit budget for 2025-26, to allow significant investment in policy and communications work at a time when proposed major reforms to legislation in England and Scotland risk significant harm to environmental protections and nature recovery. This will be supported by increased parliamentary engagement activity to try and secure the best possible outcomes for biodiversity and the wider environment.

A wide-ranging training programme and series of conferences will support our members in their continuing professional development, including an expanded Early Careers Training Programme and a number of new courses. We currently have 6 conferences planned across the UK and Ireland as well as online and hybrid events. We will continue to develop our webinar programme throughout the year and support the Member Networks to organise events and activities. This programme of training/conferences and field trips and talks will include in person activities as well as online events.

We will continue to produce good practice guidance on habitat creation and restoration to support initiatives such as BNG delivery as well as climate change adaptive practice. More broadly we will be looking at options for making resources easier to find and more accessible for practitioners via an online solution.

Following on from engaging carbon consultants to audit our emissions and provide guidance on our pathway to net zero, we will be developing an action plan and implementing the short-term activities during the year in order to make further steps to continue our trajectory of falling carbon emissions from CIEEM activities.

During the summer of 2025 we will complete the rollout of the Subscribe 360 IT project and launch the new MyCIEEM portal for members. We anticipate that the new functionality associated with Subscribe 360 will provide work efficiencies and streamline processes for both staff and website users. We will also continue to explore the potential for artificial intelligence (AI) tools to support our own work as well as that of our members.

As part of our 'Challenge and Influence' agenda we will continue to be proactive in not only leading discussions around green skills, early careers challenges and E,D and I in the profession, but also undertaking strategic activities to tackle the issues.

In particular, we will continue our campaign to increase diversity and inclusivity in the nature-based green jobs sphere. This work will still be based around our Green Jobs for Nature website but will also take the form of outreach activities and partnership working to reach our target audience of young people of colour, those who are differently abled and those from lower socio-economic backgrounds.

We will also use our Green Jobs for Nature website as the hub for our wider career promotion work, supported by our engagement with STEM Learning and supporting more of our members to become STEM ambassadors. We will work with the National Careers Service and the Careers Leaders network to extend our reach as part of a longer term strategy to address capacity issues within the sector. Engagement with employers, apprenticeship bodies and higher education institutes will focus on diversifying routes into our profession. Specifically, this will include our leadership role around the creation of a new Level 4 Assistant Ecologist apprenticeship in England and development of Skills Bootcamp style offerings associated with biodiversity net gain delivery.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Structure, governance and management**

The Institute was incorporated as a company on 19th August 1991 and is a company limited by guarantee. It became a Chartered Institute (CIEEM) on 1st April 2013. CIEEM was awarded charitable status (registered in England and Wales) on 12 June 2020. CIEEM's governing document is its Royal Charter and Byelaws. Management of CIEEM is through a Governing Board comprising the President, Vice Presidents (four), Honorary Treasurer, Company Secretary and up to five ordinary members. Ten of the 12 members of the Governing Board must be elected from the membership. The Governing Board has seven committees or subcommittees responsible for the strategic development and operational implementation of specific areas of activity: Professional Standards Committee; Membership Admissions Committee; Training, Education and Careers Development Committee; Registration Authority; Staff Remuneration Sub-committee; Audit Risk and Investment Sub-committee; Strategic Policy Panel.

The senior management team of the Secretariat consisted of Sally Hayns (CEO), Jason Reeves (Head of Policy), Stuart Parks (Head of Membership and marketing), John Gordon (Head of Finance & Business Support) and Mark Nason (Head of Professional Practice).

### **Trustees**

Dr R J Handley	Resigned November 2024
Dr D Hirst	
E Strike	Re-appointed November 2024
Dr C McParland	
C J Gerrard	Re-appointed November 2024
I W Woodrow	Resigned November 2024
P Lewns	
Dr P Clack	
P A Nolan	Resigned November 2024
H Williams	Re-appointed November 2024
S Lawley	
P Whitby	
A Cawley	Appointed November 2024
L Mapstone	Appointed November 2024
H Webb	Appointed November 2024

Recruitment and appointment of trustees are made via nominations from the membership and elections which only members with a Professional grade are allowed to vote as per our Governance Regulations.

Induction and training of trustees is provided by an information pack alongside training by The National Council for Voluntary Organisations.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Statement of trustees' responsibilities

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).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

### Auditor

The auditor, Azets Audit Services, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

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

  
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Dr D Hirst

**Trustee**

Date: 10/07/25  
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# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### Opinion

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

In our opinion, the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### **Matters on which we are required to report by exception**

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

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

#### **Responsibilities of trustees**

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

#### **Use of our report**

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

**Jon Noble (Senior Statutory Auditor)**  
**for and on behalf of Azets Audit Services**

**Chartered Accountants**  
**Statutory Auditor**

.....  
Athenia House  
10-14 Andover Road  
Winchester  
Hampshire  
United Kingdom  
SO23 7BS

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations, legacies and grants	<b>3</b>	200	-	200	200	-	200
Charitable activities	<b>4</b>	2,036,382	31,138	2,067,520	1,819,200	75,701	1,894,901
Investments	<b>5</b>	24,678	-	24,678	25,022	-	25,022
Other income	<b>6</b>	12,588	-	12,588	13,446	-	13,446
<b>Total income</b>		<u>2,073,848</u>	<u>31,138</u>	<u>2,104,986</u>	<u>1,857,868</u>	<u>75,701</u>	<u>1,933,569</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	<b>7</b>	<u>2,214,572</u>	<u>25,714</u>	<u>2,240,286</u>	<u>1,809,051</u>	<u>39,029</u>	<u>1,848,080</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(140,724)	5,424	(135,300)	48,817	36,672	85,489
Fund balances at 1 April 2024		<u>310,218</u>	<u>61,659</u>	<u>371,877</u>	<u>261,401</u>	<u>24,987</u>	<u>286,388</u>
<b>Fund balances at 31 March 2025</b>		<u><u>169,494</u></u>	<u><u>67,083</u></u>	<u><u>236,577</u></u>	<u><u>310,218</u></u>	<u><u>61,659</u></u>	<u><u>371,877</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## BALANCE SHEET

AS AT 31 MARCH 2025

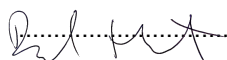
	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	12	122,269		178,580	
Cash at bank and in hand		1,077,797		1,038,060	
		<u>1,200,066</u>		<u>1,216,640</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(963,489)</u>		<u>(844,763)</u>	
Net current assets			<u>236,577</u>		<u>371,877</u>
<b>Income funds</b>					
Restricted funds	16		67,083		61,659
Unrestricted funds	17	<u>169,494</u>		<u>310,218</u>	
			<u>169,494</u>		<u>310,218</u>
			<u>236,577</u>		<u>371,877</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

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

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

The financial statements were approved by the Trustees on ....26 June 2025.....



Dr D Hirst

**Trustee**

**Company registration number RC000861**

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## STATEMENT OF CASH FLOWS

*FOR THE YEAR ENDED 31 MARCH 2025*

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	21		15,059		76,569
<b>Investing activities</b>					
Investment income received		24,678		25,022	
<b>Net cash generated from investing activities</b>			24,678		25,022
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			39,737		101,591
Cash and cash equivalents at beginning of year			1,038,060		936,469
<b>Cash and cash equivalents at end of year</b>			<u>1,077,797</u>		<u>1,038,060</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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### 1 Accounting policies

#### Charity information

Chartered Institute of Ecology and Environmental Management is a royal charter company limited by guarantee incorporated in England and Wales. The registered office is Grosvenor Court, Ampfield Hill, Ampfield, Romsey, Hampshire, SO51 9BD.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership income is recognised in the accounting period to which the services covered by the membership agreement will be available to the member.

Professional development income is recognised on the date on which the related training course is delivered.

Other income is recognised in the period in which the related service is provided.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

Expenses include VAT where applicable, and where the charity is unable to reclaim under its partial exemption calculations.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on cost
Fixtures and fittings	10% on cost
Computers	33% on cost
Software	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### ***Basic financial liabilities***

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

#### 1.9 Employee benefits

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

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

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. The expense is allocated between activities and restricted funds on the basis of staff time used for the different activities.

#### 1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

#### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

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### 3 Donations, legacies and grants

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Donations and gifts	200	200

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 4 Charitable activities

	Membership	Member Network	Professional Development	Marketing, Communication & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2025	Total 2024
	2025	2025	2025	2025	2025	2025	2025		
	£	£	£	£	£	£	£	£	£
Income within charitable activities	1,187,171	1,764	629,229	146,449	4,896	97,761	250	2,067,520	1,894,901
Analysis by fund									
Unrestricted funds	1,187,171	1,764	629,229	146,449	4,896	66,623	250	2,036,382	1,819,200
Restricted funds	-	-	-	-	-	31,138	-	31,138	75,701
	1,187,171	1,764	629,229	146,449	4,896	97,761	250	2,067,520	1,894,901

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 4 Charitable activities

(Continued)

For the year ended 31 March 2024

	Membership	Member Network	Professional Development	Marketing, Communication & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2024
	£	£	£	£	£	£	£	£
Income within charitable activities	1,070,620	1,654	528,997	135,856	15,663	126,611	15,500	1,894,901
Analysis by fund								
Unrestricted funds	1,070,620	1,654	528,997	135,856	15,663	50,910	15,500	1,819,200
Restricted funds	-	-	-	-	-	75,701	-	75,701
	1,070,620	1,654	528,997	135,856	15,663	126,611	15,500	1,894,901

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 5 Investments

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Interest receivable	24,678	25,022

### 6 Other income

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Royalties	2,430	1,097
Other income	10,158	12,349
	<u>12,588</u>	<u>13,446</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Charitable activities

	Membership	Member Networks	Professional Development	Marketing, Communications & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2025	Total 2024
	2025 £	2025 £	2025 £	2025 £	2025 £	2025 £	2025 £	£	£
Staff costs	285,608	39,011	165,053	-	135,415	136,357	-	761,444	626,025
Other direct costs	175,743	1,269	323,092	25,263	25,038	128,924	489	679,818	570,102
	<u>461,351</u>	<u>40,280</u>	<u>488,145</u>	<u>25,263</u>	<u>160,453</u>	<u>265,281</u>	<u>489</u>	<u>1,441,262</u>	<u>1,196,127</u>
Share of support costs (see note 8)	322,494	12,897	189,994	54,707	76,722	95,018	51	751,883	630,222
Share of governance costs (see note 8)	10,879	1,813	9,065	3,626	10,879	10,879	-	47,141	21,731
	<u>794,724</u>	<u>54,990</u>	<u>687,204</u>	<u>83,596</u>	<u>248,054</u>	<u>371,178</u>	<u>540</u>	<u>2,240,286</u>	<u>1,848,080</u>
<b>Analysis by fund</b>									
Unrestricted funds	794,724	54,990	687,204	83,596	248,054	345,464	540	2,214,572	1,809,051
Restricted funds	-	-	-	-	-	25,714	-	25,714	39,029
	<u>794,724</u>	<u>54,990</u>	<u>687,204</u>	<u>83,596</u>	<u>248,054</u>	<u>371,178</u>	<u>540</u>	<u>2,240,286</u>	<u>1,848,080</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 7 Charitable activities

(Continued)

For the year ended 31 March 2024

	Membership	Member Networks	Professional Development	Marketing, Communications & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2024
	£	£	£	£	£	£	£	£
Staff costs	259,056	29,378	135,220	-	103,617	98,754	-	626,025
Other direct costs	164,274	2,494	265,884	8,511	14,055	110,726	4,158	570,102
	<u>423,330</u>	<u>31,872</u>	<u>401,104</u>	<u>8,511</u>	<u>117,672</u>	<u>209,480</u>	<u>4,158</u>	<u>1,196,127</u>
Share of support costs (see note 8)	306,014	9,743	147,779	47,094	59,878	56,485	3,229	630,222
Share of governance costs (see note 8)	6,954	869	3,477	1,739	5,215	3,477	-	21,731
	<u>736,298</u>	<u>42,484</u>	<u>552,360</u>	<u>57,344</u>	<u>182,765</u>	<u>269,442</u>	<u>7,387</u>	<u>1,848,080</u>
<b>Analysis by fund</b>								
Unrestricted funds	736,298	42,484	552,360	57,344	182,765	230,413	7,387	1,809,051
Restricted funds	-	-	-	-	-	39,029	-	39,029
	<u>736,298</u>	<u>42,484</u>	<u>552,360</u>	<u>57,344</u>	<u>182,765</u>	<u>269,442</u>	<u>7,387</u>	<u>1,848,080</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 8 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	321,175	-	321,175	306,413	-	306,413
Other staff costs	23,159	9,199	32,358	26,595	8,352	34,947
Rent and rates	64,270	-	64,270	58,144	-	58,144
Property repairs and maintenance	579	-	579	777	-	777
Computer running costs	161,483	-	161,483	84,411	-	84,411
Credit card charges	23,648	-	23,648	20,590	-	20,590
Printing and stationery	16,800	-	16,800	21,689	-	21,689
Website costs	569	-	569	4,205	-	4,205
Partial VAT exemption adjustment	72,366	-	72,366	55,988	-	55,988
Other sundry costs	67,834	-	67,834	51,410	-	51,410
Audit fees	-	8,240	8,240	-	7,850	7,850
Accountancy	-	3,760	3,760	-	5,529	5,529
Legal and professional	-	25,942	25,942	-	-	-
	<u>751,883</u>	<u>47,141</u>	<u>799,024</u>	<u>630,222</u>	<u>21,731</u>	<u>651,953</u>
Analysed between						
Charitable activities	<u>751,883</u>	<u>47,141</u>	<u>799,024</u>	<u>630,222</u>	<u>21,731</u>	<u>651,953</u>

### 9 Trustees

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

Total expenses of £2,250 (2024: £1,001) were reimbursed to 8 trustees (2024: 4 trustees) during the year.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 10 Employees

The average monthly number of employees during the year was:

<b>2025</b>	<b>2024</b>
<b>Number</b>	<b>Number</b>
30	27
<u>30</u>	<u>27</u>

#### Employment costs

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	914,477	788,439
Social security costs	86,455	70,659
Other pension costs	79,536	71,831
	<u>1,080,468</u>	<u>930,929</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
£60,000 - £70,000	1	-
	<u>1</u>	<u>-</u>

#### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 12 Debtors

	<b>2025</b>	<b>2024</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Trade debtors	77,265	102,566
Other debtors	9,855	9,855
Prepayments and accrued income	35,149	66,159
	<u>122,269</u>	<u>178,580</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		21,843	17,131
Deferred income	14	830,059	719,738
Trade creditors		47,895	59,002
Other creditors		17,484	12,227
Accruals		46,208	36,665
		<u>963,489</u>	<u>844,763</u>

#### 14 Deferred income

	2025 £	2024 £
Other deferred income	<u>830,059</u>	<u>719,738</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>830,059</u>	<u>719,738</u>
Movements in the year:		
Deferred income at 1 April 2024	719,738	675,396
Released from previous periods	(719,738)	(675,396)
Resources deferred in the year	<u>830,059</u>	<u>719,738</u>
Deferred income at 31 March 2025	<u>830,059</u>	<u>719,738</u>

#### 15 Retirement benefit schemes

##### Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £79,536 (2024 - £71,831).

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2025
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Professional Standards	24,987	75,701	(39,029)	61,659	31,138	(25,714)	67,083
	<u>24,987</u>	<u>75,701</u>	<u>(39,029)</u>	<u>61,659</u>	<u>31,138</u>	<u>(25,714)</u>	<u>67,083</u>

#### 17 Unrestricted funds

The income funds of the charity include unrestricted funds comprising the following unexpended balances:

	Movement in funds			Movement in funds			Balance at 31 March 2025
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
General Fund	261,401	1,872,110	(1,823,293)	310,218	2,073,848	(2,214,572)	169,494
	<u>261,401</u>	<u>1,872,110</u>	<u>(1,823,293)</u>	<u>310,218</u>	<u>2,073,848</u>	<u>(2,214,572)</u>	<u>169,494</u>

#### 18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024
	£	£	£	£	£
Fund balances at 31 March 2025 are represented by:					
Current assets/(liabilities)	169,494	67,083	236,577	310,218	61,659
	<u>169,494</u>	<u>67,083</u>	<u>236,577</u>	<u>310,218</u>	<u>61,659</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 19 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	42,600	41,100
Between two and five years	10,713	53,313
	<u>53,313</u>	<u>94,413</u>

Lease payments of £41,134 (2024: £37,905) have been recognised as an expense in the year ended 31 March 2024.

#### 20 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025 £	2024 £
Aggregate compensation	<u>284,901</u>	<u>268,755</u>

#### 21 Cash generated from operations

	2025 £	2024 £
(Deficit)/surplus for the year	(135,300)	85,489
Adjustments for:		
Investment income recognised in statement of financial activities	(24,678)	(25,022)
Movements in working capital:		
Decrease/(increase) in debtors	56,311	(52,342)
Increase in creditors	8,405	24,102
Increase in deferred income	110,321	44,342
<b>Cash generated from operations</b>	<u>15,059</u>	<u>76,569</u>

#### 22 Analysis of changes in net funds

The charitable company had no debt during the year.






# CIEEM 2025 Accounts

Final Audit Report

2025-07-10

Created:	2025-07-09
By:	John Gordon (johngordon@cieem.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAAs2tRCzyh2223mTexLOIOshi_roqGBx5Y

## "CIEEM 2025 Accounts" History

-  Document created by John Gordon (johngordon@cieem.net)  
2025-07-09 - 9:13:07 PM GMT
-  Document emailed to David (davidhirst1962@gmail.com) for signature  
2025-07-09 - 9:13:12 PM GMT
-  Email viewed by David (davidhirst1962@gmail.com)  
2025-07-10 - 8:56:05 AM GMT
-  Document e-signed by David (davidhirst1962@gmail.com)  
Signature Date: 2025-07-10 - 8:57:26 AM GMT - Time Source: server
-  Agreement completed.  
2025-07-10 - 8:57:26 AM GMT

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# Accounts

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Charity registration number 1189915

Company registration number RC000861 (England and Wales)

**CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL  
MANAGEMENT**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr C J Gerrard Ms P A Nolan Ms P Lewns Mr I W Woodrow Dr R J Handley Dr D Hirst Dr C McParland Dr P Clack Ms E Strike Ms H Williams Dr S D Lawley Mr P W Whitby
<b>Charity number</b>	1189915
<b>Company number</b>	RC000861
<b>Registered office</b>	Grosvenor Court Ampfield Hill Ampfield Romsey Hampshire SO51 9BD
<b>Auditor</b>	Azets Audit Services Athenia House 10-14 Andover Road Winchester Hampshire United Kingdom SO23 7BS

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# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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Statement of cash flows	15
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# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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The trustees, who are also the directors for the purposes of Company Law, present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Royal Charter, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The principal activity of the charity in the year under review was to advance the understanding and the standards of practice of ecology and environmental management for the benefit of the natural environment and the public good.

Additionally the charity furthers the conservation, management and enhancement of biodiversity and the maintenance of ecological processes and life support systems essential to a fully functional biosphere through the provision of a professional membership institute for ecologists and environmental managers in the UK and abroad.

The 12-months covered by this report refer to the activities undertaken by staff and volunteers in accordance with the Operational Plan for 2023-24 the last year of the three year Strategic Plan covering 2021 – 2024.

Our mission is to promote the highest standards of professional practice, and to raise the profile of professional ecological and environmental management, for the benefit of nature and society.

Our vision is of a society which values the natural environment and recognises the contribution of professional ecologists and environmental managers to its sustainable management.

### **Background**

As a consequence of the increasing impact of human activities on the natural environment and the growing awareness of how we need to restore and manage the natural world more sustainably, there continues to be a pressing need for sound advice and action on environmental matters from professionally suitably qualified and highly competent ecologists and environmental managers. The Institute of Ecology and Environmental Management (IEEM) was established in 1991 to advance the understanding of ecology and environmental management and advance the standards of practice of ecology and environmental management for the benefit of the natural environment and the public good. We work to achieve this by identifying and promoting high standards of professional practice, by supporting those in the profession to achieve those standards and advocating ecological and environmental management as a rewarding and respected career.

On 1st April 2013, the Institute received a Royal Charter and changed its name to the Chartered Institute of Ecology and Environmental Management (CIEEM). CIEEM members, who now number 7,890, work across all major employment sectors including private sector consultancies, local authorities, statutory agencies, NGOs, industry, teaching and research, mostly in the UK and Ireland. CIEEM became a Charity registered in England and Wales in June 2020 in recognition of its work to benefit nature and society.

CIEEM members use sound scientific evidence as the mainstay of their work. They are required to practice their profession with an understanding, care, and appreciation for the conservation of nature and natural resources as well as maintaining standards of professionalism and integrity. Innovation, creativity, diligence and collaboration are often at the heart of their activities which, increasingly, are aligned with the societal need to tackle the climate emergency and biodiversity crisis. Connecting people with nature in an equitable and sustained way is also an important element of our members' work.

# **CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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CIEEM maintains the high standards of work expected of its members through enforcement of the Code of Professional Conduct by which all members are bound. CIEEM provides a range of services to help members deliver better outcomes for biodiversity, including organising a Professional Development Programme of workshops, training courses, webinars and conferences. It publishes technical guidance on good practice in relation to the work of professional ecologists and environmental managers and produces a quarterly members' bulletin, *In Practice*. Advice on aspects of competent practice is provided and special projects are undertaken, often in partnership with other relevant bodies, which lead to the significant development of ideas and tools for practitioners. The activities of CIEEM are greatly enriched by the work of the 11 Geographic Sections which cover the UK and Ireland and, together with the work of six Special Interest Groups covering the UK Overseas Territories, Marine and Coastal Habitats, Ecological Restoration and Habitat Creation, Early Careers, Freelance Practitioners and Academia, offer additional events, networking opportunities and membership promotion.

CIEEM provides advice and support to those seeking to enter the profession through careers guidance and activities as well as networking events. Accreditation of appropriate degree courses by CIEEM ensures that those entering the profession through the formal education route are studying content that will aid their career choices and prepare them for a career in ecology and, or environmental management. A particular current focus is ensuring that the profession is accessible to all regardless of ethnic or socio-economic background, disability or gender.

CIEEM uses its expertise to help shape environmental policy through responses to numerous governmental consultations, policy engagement work and active membership of the Society for the Environment, Environmental Policy Forum, and the four Environment Links from the four devolved nations (England, Northern Ireland, Scotland, and Wales).

CIEEM is a registered charity and a company which is limited by guarantee.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Strategic report**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

### **Achievements and performance**

The Trustees and Directors are pleased to report that 2023-24 has been yet another busy and productive year overseen by the Governing Board on behalf of the membership..

The Strategic Plan covering the 3-year period 2021 – 2024 has provided clarity and focus to guide our work as we continue our mission in support of better outcomes for nature and society. This has five interlinked strategic goals (in no particular order):

Raise Standards  
Champion Change  
Challenge and Influence  
Achieve Action 2030  
Strengthen and Improve

CIEEM's membership is continuing to grow with a healthy stream of new applications supported by a very high retention rate.

Supporting the professional development of our members is a key part of the Institute's role and in 2023-24 the Institute ran 155 successful training courses (108 of these online, 40 in-person workshops and seven hybrid courses which mix a field visit with online training delivery), as well as these workshops the Institute delivered a successful training programme for Early Careers ecologists and environmental managers.

The Institute also delivered 15 webinars, and six popular conferences: -

2023 Irish Conference: Aiming for a Nature Positive Ireland: (147 delegates)  
2023 Summer Conference: Managing Ecological Impacts to Restore Water & Wetlands: (149 delegates)  
2023 Scottish Conference: The Role of Trees in a Sustainable Future: (129 delegates)  
2023 Autumn Conference: Modernising Ecology: Techniques and Approaches: (278 delegates)  
2024 Wales Conference: Peatland Restoration: Approaches and Challenges in Wales: (107 delegates)  
2024 Spring conference: Invertebrates: Biodiversity Net Gain in Practice: (464 delegates)

Our Member Networks (Geographic Sections and Special Interest Groups), ran 49 events during the year, the majority of which were online.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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Environmental policy and legislation continues to diverge across the UK nations, with the Republic of Ireland continuing to implement EU policy, creating a broader scope of work for the policy team and volunteers. In particular, there continue to be major reforms in all countries of the UK. Nevertheless we continue to expand our engagement and influence with ministers, parliamentarians, government agencies and civil servants across the UK nations and in Ireland. We also continue to increase our press coverage in the trade media.

The 2023 CIEEM Awards Presentation was held in Birmingham in June, and the recipient of the CIEEM Medal was Dr Tony Juniper CBE.

Ensuring that work carried out by ecologists and environmental managers is undertaken to a competent standard is necessary to protect the reputation of the profession, to maintain public confidence in its work and to ensure that it leads to the best possible outcomes for ecosystems, their biodiversity and society. The lack of statutory regulation and informed scrutiny of the profession's work can encourage individuals to work outside of their competence and lead to poor outputs and poor outcomes. To this end, CIEEM is continuing to develop a new approach to raising practice standards which we believe will not only significantly help to address the challenges outlined above but will also explore means of identifying evidence-based progression pathways for ecologists and environmental managers looking to advance their careers. This approach includes the development of taxa-specific competency standards which are being developed with the assistance of volunteer experts. We are also reviewing pilot accreditation schemes for Ecological Impact Assessment and Ecological Clerk of Works activities and will be making a decision as to whether to introduce these schemes later this year.

During the year we published the UK Bat Mitigation Guidelines – a landmark publication designed to support ecologists in designing and delivering highly effective and responsible mitigation activity whilst delivering better outcomes for bats. We have also continued our partnership working with Natural England and the Bat Conservation Trust to deliver the Earned Recognition accreditation scheme for undertaking licensable bat mitigation work.

The capacity issues in the ecology and environmental management sector are still a major concern and CIEEM is actively working to help address this. Our Green Jobs for Nature campaign continues to gain momentum as it inspires people to consider a nature-based career. A particular highlight has been the engagement of members in providing content, job profiles, case studies and videos about their work. We have also embarked on a programme of outreach work to reach young people who may not typically consider a career that helps to restore nature.

Alongside this we have been working on opening up access routes into the profession by working with employers, learning providers and other stakeholders to explore opportunities for new apprenticeships, Skills Bootcamps, and other vocational training experiences. This initiative complements our ongoing strategic work as part of the Government's Green Jobs Delivery Group, chairing the Defra Nature Skills Working Group and contributing to partner initiatives such as those coordinated by SELINK.

This also aligns with our work to tackle the challenge of creating a more diverse and inclusive profession. Reaching out to under-represented audiences and diversifying routes into ecology and environmental management careers to make them more accessible to all are part of our wider strategy. We continue to work with partners including Wildlife and Countryside LINK members, to collaborate, encourage and share learning. We are also undertaking work to raise awareness of equality, diversity and inclusion issues amongst our members and provide them with tools and strategies to tackle inequality issues in the workplace.

These and many other of CIEEM's activities depend on the support, commitment and time freely given by member volunteers of which there are over 380. An estimate of this input is about 23,000 hours, CIEEM extends a huge thank you to all our volunteers. In recognition of this invaluable contribution we introduced a Volunteer Achievement award scheme in 2023.

Our Registered Practices scheme is for businesses that want to be champions of high professional standards and the delivery of the best outcomes for biodiversity whilst supporting a thriving economy. Despite the economic uncertainties there were 155 Practices listed on the Registered Practices scheme on 31 March 2024, the scheme encourages employers to commit to working to high professional standards to deliver good outcomes for biodiversity as well as in their treatment of staff and customers. We introduced an audit of Registered Practices during the 2022/23 year to ensure that Practices were following through on their commitment to abide by the Code of Practice that they sign up to. The results of these audits have been very positive and demonstrate that our Registered Practices are meeting and often exceeding their obligations.

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# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Action 2030 and Sustainability**

#### **Background**

In September 2019 the Institute declared a climate emergency and biodiversity crisis, acknowledging that these two issues are inextricably linked and that urgent action is needed at all levels. We have since launched Action 2030: a project which will see us reach net-zero carbon emissions by 2030 and lead the way for our professions in taking urgent action to address the climate emergency and biodiversity crisis. Led by our Action2030 group who will guide us to achieve this ambition they also provided information and guidance to members on reducing their emissions

To show our commitment to these goals, we signed up to the Pledge to Net Zero which commits us to:

- Set and commit to deliver a greenhouse gas target in line with either a 1.5°C (encouraged) or well below 2°C climate change scenario – covering buildings and travel as a minimum.
- Publicly report greenhouse gas emissions and progress against this target each year.
- Publish one piece of research/thought-leadership each year on practical steps to delivering an economy in line with climate science and in support of net zero carbon. Alternatively, provide mentoring and support for smaller signatory companies in setting targets, reporting and meeting the requirements of the pledge.

#### **Baseline and Target**

In May 2022, we formally submitted our net-zero target of:

90% absolute reduction of scope 1, 2 and 3 greenhouse gas emissions by 2030 from a 2019 base year.

CIEEM's overall Carbon Footprint (tonnesCO<sub>2</sub>e) for the Baseline year of 2019/20 (used due to the impacts of the COVID-19 pandemic on usual business activities in 2020/21) is 77.52.

#### **Emissions Reduction and Progress**

The scope of our net-zero target, our plan to reduce emissions, principles for selection of offsetting projects and progress to date is set out in our Carbon Reduction Plan. This Plan is updated annually.

The emissions for the 2023-24 operational year were 77.1 TonnesCO<sub>2</sub>e. This represents a -.55% reduction in emissions on our baseline year. This is a representation of the result of more commuting as more work is carried out from the office as well as more in-person activities such as conferences, training, meetings etc., as we emerge from the restrictions of Covid. For the future we have engaged a carbon consultant to audit our own emissions calculations and to guide us on our pathway to net zero by 2030. The consultants will also be advising on meaningful offsetting options.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### **Financial review**

The Governing Board approved a budget and operational plan for 2023-24 that was break-even as the Trustees recognised that there was no longer the need to generate surplus to comply with the Reserves Policy and that any surplus generated could be used to further the Objects of the charity. The final outturn for the year was a surplus of £85,489 which represents 4.4% of income of £1,933,569.

The Board of Trustees maintains a policy on financial reserves, which is periodically reviewed in line with guidance from the Charity Commission. The Trustees' Reserves Policy is to hold in reserve a sum equivalent to the estimated 'close down' costs (as calculated on 01 April each year) plus a contingency of 25% of those 'close down' costs. The figure held in reserves will fluctuate with time as the commitments, size and activities of the Institute change. CIEEM may also hold additional unrestricted reserves which will be used within a reasonable timeframe for longer term projects and other activities that further the Objects of the Charity. As at 31 March 2024 this Reserves Policy would equate to £562,429.

The cash balance as at 31 March 2024 stood at £1,038,060 compared to financial reserves reported in the year end accounts being £371,877 of which £61,659 was restricted and £310,218 was unrestricted. The financial assets are substantially below the cash position due to the deferral of membership income in accordance with the membership subscription income recognition policy. However, the Trustees believe that the cost of providing membership services is lower than the amount deferred and that the actual free financial reserves are in excess of the net current asset position shown on the balance sheet.

The principal sources of income are membership subscriptions and professional development programme income. Membership subscriptions support ecologists and environmental managers in the UK, Ireland and abroad, and professional development programmes increase awareness and understanding of environmental issues.

The Institute keeps its financial assets in ethical financial instruments with Triodos Bank and the Ecology Building Society.

During 2023-24 the Trustees assessed the risks facing CIEEM and the achievement of its objectives. They remain satisfied as to the actions taken to negate or minimise risks whilst remaining aware that there are no absolute assurances that major risks can be avoided in the future.

### **Remuneration policy**

A staff remuneration sub-committee meets at least annually to review overall salary levels, and senior staff salaries. The committee is composed of the Chair of the Board (the President), the Honorary Secretary and the Honorary Treasurer. Benchmarking of salaries is done periodically and was undertaken by an external consultant during 2022.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Plans for future periods**

The Governing Board has approved a new 3-year Strategic Plan that builds on the 5 strategic goals that formed the basis of the last Plan: Raise Standards, Champion Change; Challenge and Influence; Achieve Action2030; Strengthen and Improve. A 2024-25 Operational Plan and budget has been agreed to deliver the first year of this Plan.

The Governing Board has approved a deficit budget for 2024-25, having decided that some additional funds over and above the sum required by our reserves policy should be invested in our careers promotion work, our communications work and a major IT project to replace our members portal.

Work will continue to develop new competency standards for the profession, and we expect to publish a revised Competency Framework in the Autumn. The revisions to the Competency Framework will provide greater clarity and improve accessibility of membership and the Chartered Ecologist Register for ecologists and environmental managers from all sectors.

A wide-ranging training programme and series of conferences will support our members in their continuing professional development. We will continue to develop our webinar programme throughout the year and support the Member Networks to organise events and activities. This programme of training/conferences and field trips and talks will include in person activities as well as online events.

Following on from engaging carbon consultants to audit our emissions and provide guidance on our pathway to net zero, we will be assessing and implementing further steps to continue our trajectory of falling carbon emissions from CIEEM activities.

We will continue to respond to UK and Irish governments' consultations on environmental topics linked to a high volume of new legislation and policy initiatives although, from a UK perspective at least, there will be a period of uncertainty in the run up to the General Election and the weeks afterwards as a new Government is formed. As part of our 'Challenge and Influence' agenda we will continue to be proactive in leading discussions around green skills, equality, diversity and inclusion in the profession, and biodiversity net gain implementation. The latter will include managing a project to scope out quality assurance options for biodiversity net gain, in partnership with Natural England.

Thanks to the ongoing financial support from the Esmée Fairbairn Foundation and several corporate partners we will continue our campaign to increase diversity and inclusivity in the nature-based green jobs sphere. This work will still be based around our Green Jobs for Nature website but will also take the form of outreach activities and partnership working to reach our target audience of young people of colour, those who are differently abled and those from lower socio-economic backgrounds.

We will also use our Green Jobs for Nature website as the hub for our wider career promotion work, supported by our engagement with STEM Learning and supporting more of our members to become STEM ambassadors. We will work with the National Careers Service and the Careers Leaders network to extend our reach as part of a longer term strategy to address capacity issues within the sector. Engagement with employers, apprenticeship bodies and higher education institutes will focus on diversifying routes into our profession.

We will also be continuing our work to support our members in becoming more inclusive employers.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Structure, governance and management**

The Institute was incorporated as a company on 19th August 1991 and is a company limited by guarantee. It became a Chartered Institute (CIEEM) on 1st April 2013. CIEEM was awarded charitable status (registered in England and Wales) on 12 June 2020. CIEEM's governing document is its Royal Charter and Byelaws. Management of CIEEM is through a Governing Board comprising the President, Vice Presidents (four), Honorary Treasurer, Company Secretary and up to five ordinary members. Ten of the 12 members of the Governing Board must be elected from the membership. The Governing Board has eight committees or subcommittees responsible for the strategic development and operational implementation of specific areas of activity: Professional Standards Committee; Membership Admissions Committee; Training, Education and Careers Development Committee; Registration Authority; Staff Remuneration Sub-committee; Audit Risk and Investment Sub-committee; Strategic Policy Panel; Action2030 Working Group.

The senior management team of the Secretariat consisted of Sally Hayns (CEO), Jason Reeves (Head of Policy), Stuart Parks (Head of Membership and marketing), John Gordon (Head of Finance & Business Support) and Mark Nason (Head of Professional Practice).

### **Trustees**

Mr C J Gerrard  
Ms P A Nolan  
Ms P Lewns  
Mr I W Woodrow  
Dr R J Handley  
Dr D Hirst  
Dr C McParland  
Dr P Clack  
Ms E Strike  
Ms H Williams  
Dr S D Lawley  
Mr P W Whitby

Recruitment and appointment of trustees are made via nominations from the membership and elections which only members with a Professional grade are allowed to vote as per our Governance Regulations.

Induction and training of trustees is provided by an information pack alongside training by The National Council for Voluntary Organisations.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### Statement of trustees' responsibilities

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).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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

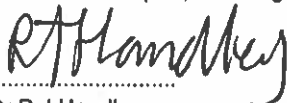
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

### Auditor

The auditor, Azets Audit Services, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

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



Dr R J Handley  
Trustee

Date: 27 June 2024

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### Opinion

We have audited the financial statements of Chartered Institute of Ecology and Environmental Management (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### **Matters on which we are required to report by exception**

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

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

#### **Responsibilities of trustees**

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

#### **Use of our report**

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

*Azets Audit Services*

**Jon Noble (Senior Statutory Auditor)  
for and on behalf of Azets Audit Services**

5 July 2024

**Chartered Accountants  
Statutory Auditor**

Athenia House  
10-14 Andover Road  
Winchester  
Hampshire  
United Kingdom  
SO23 7BS

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations, legacies and grants	<b>3</b>	200	-	200	200	-	200
Charitable activities	<b>4</b>	1,819,200	75,701	1,894,901	1,550,685	29,050	1,579,735
Investments	<b>5</b>	25,022	-	25,022	9,043	-	9,043
Other income	<b>6</b>	13,446	-	13,446	11,562	-	11,562
<b>Total income</b>		<u>1,857,868</u>	<u>75,701</u>	<u>1,933,569</u>	<u>1,571,490</u>	<u>29,050</u>	<u>1,600,540</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	<b>7</b>	<u>1,809,051</u>	<u>39,029</u>	<u>1,848,080</u>	<u>1,490,076</u>	<u>21,063</u>	<u>1,511,139</u>
<b>Net income for the year/ Net movement in funds</b>		48,817	36,672	85,489	81,414	7,987	89,401
Fund balances at 1 April 2023		<u>261,401</u>	<u>24,987</u>	<u>286,388</u>	<u>179,987</u>	<u>17,000</u>	<u>196,987</u>
<b>Fund balances at 31 March 2024</b>		<u><u>310,218</u></u>	<u><u>61,659</u></u>	<u><u>371,877</u></u>	<u><u>261,401</u></u>	<u><u>24,987</u></u>	<u><u>286,388</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## BALANCE SHEET

AS AT 31 MARCH 2024


	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	12	178,580		126,238	
Cash at bank and in hand		1,038,060		936,469	
		<u>1,216,640</u>		<u>1,062,707</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(844,763)</u>		<u>(776,319)</u>	
Net current assets			<u>371,877</u>		<u>286,388</u>
<b>Income funds</b>					
Restricted funds	16		61,659		24,987
Unrestricted funds	17	<u>310,218</u>		<u>261,401</u>	
			<u>310,218</u>		<u>261,401</u>
			<u>371,877</u>		<u>286,388</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

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

The financial statements were approved by the Trustees on 27 June 2024

  
.....  
Dr R J Handley  
Trustee

  
.....  
Dr D Hirst  
Trustee

Company registration number RC000861

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## STATEMENT OF CASH FLOWS

*FOR THE YEAR ENDED 31 MARCH 2024*

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	21		76,569		151,730
<b>Investing activities</b>					
Investment income received		25,022		9,043	
<b>Net cash generated from investing activities</b>			25,022		9,043
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			101,591		160,773
Cash and cash equivalents at beginning of year			936,469		775,696
<b>Cash and cash equivalents at end of year</b>			<u>1,038,060</u>		<u>936,469</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Chartered Institute of Ecology and Environmental Management is a royal charter company limited by guarantee incorporated in England and Wales. The registered office is Grosvenor Court, Ampfield Hill, Ampfield, Romsey, Hampshire, SO51 9BD.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership income is recognised in the accounting period to which the services covered by the membership agreement will be available to the member.

Professional development income is recognised on the date on which the related training course is delivered.

Other income is recognised in the period in which the related service is provided.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

Expenses include VAT where applicable, and where the charity is unable to reclaim under its partial exemption calculations.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on cost
Fixtures and fittings	10% on cost
Computers	33% on cost
Software	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

#### 1.9 Employee benefits

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

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

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. The expense is allocated between activities and restricted funds on the basis of staff time used for the different activities.

#### 1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

#### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

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### 3 Donations, legacies and grants

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Donations and gifts	200	200

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

### 4 Charitable activities

	Membership	Member Network	Professional Development	Marketing, Communication & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2024	Total 2023
	2024	2024	2024	2024	2024	2024	2024		
	£	£	£	£	£	£	£	£	£
Income within charitable activities	1,070,620	1,654	528,997	135,856	15,663	126,611	15,500	1,894,901	1,579,735
Analysis by fund									
Unrestricted funds	1,070,620	1,654	528,997	135,856	15,663	50,910	15,500	1,819,200	1,550,685
Restricted funds	-	-	-	-	-	75,701	-	75,701	29,050
	1,070,620	1,654	528,997	135,856	15,663	126,611	15,500	1,894,901	1,579,735

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 4 Charitable activities

(Continued)

For the year ended 31 March 2023

	Membership	Member Network	Professional Development	Marketing, Communication & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2023
	£	£	£	£	£	£	£	£
Income within charitable activities	944,728	704	419,854	122,387	9,792	76,770	5,500	1,579,735
Analysis by fund								
Unrestricted funds	944,728	704	419,854	122,387	9,792	47,720	5,500	1,550,685
Restricted funds	-	-	-	-	-	29,050	-	29,050
	944,728	704	419,854	122,387	9,792	76,770	5,500	1,579,735

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 5 Investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Interest receivable	25,022	9,043

### 6 Other income

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Royalties	1,097	571
Other income	12,349	10,991
	<u>13,446</u>	<u>11,562</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 7 Charitable activities

	Membership	Member Networks	Professional Development	Marketing, Communications & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2024	Total 2023
	2024 £	2024 £	2024 £	2024 £	2024 £	2024 £	2024 £	£	£
Staff costs	259,056	29,378	135,220	-	103,617	98,754	-	626,025	600,094
Other direct costs	164,274	2,494	265,884	8,511	14,055	110,726	4,158	570,102	431,603
	<u>423,330</u>	<u>31,872</u>	<u>401,104</u>	<u>8,511</u>	<u>117,672</u>	<u>209,480</u>	<u>4,158</u>	<u>1,196,127</u>	<u>1,031,697</u>
Share of support costs (see note 8)	306,014	9,743	147,779	47,094	59,878	56,485	3,229	630,222	461,495
Share of governance costs (see note 8)	6,954	869	3,477	1,739	5,215	3,477	-	21,731	17,947
	<u>736,298</u>	<u>42,484</u>	<u>552,360</u>	<u>57,344</u>	<u>182,765</u>	<u>269,442</u>	<u>7,387</u>	<u>1,848,080</u>	<u>1,511,139</u>
<b>Analysis by fund</b>									
Unrestricted funds	736,298	42,484	552,360	57,344	182,765	230,413	7,387	1,809,051	1,490,076
Restricted funds	-	-	-	-	-	39,029	-	39,029	21,063
	<u>736,298</u>	<u>42,484</u>	<u>552,360</u>	<u>57,344</u>	<u>182,765</u>	<u>269,442</u>	<u>7,387</u>	<u>1,848,080</u>	<u>1,511,139</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 7 Charitable activities

(Continued)

For the year ended 31 March 2023

	Membership	Member Networks	Professional Development	Marketing, Communications & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2023
	£	£	£	£	£	£	£	£
Staff costs	244,374	32,748	149,386	-	149,093	24,493	-	600,094
Other direct costs	116,683	2,213	202,033	4,251	11,636	93,153	1,634	431,603
	<u>361,057</u>	<u>34,961</u>	<u>351,419</u>	<u>4,251</u>	<u>160,729</u>	<u>117,646</u>	<u>1,634</u>	<u>1,031,697</u>
Share of support costs (see note 8)	228,538	9,287	105,755	29,305	47,562	40,143	905	461,495
Share of governance costs (see note 8)	5,982	855	3,418	855	4,273	2,564	-	17,947
	<u>595,577</u>	<u>45,103</u>	<u>460,592</u>	<u>34,411</u>	<u>212,564</u>	<u>160,353</u>	<u>2,539</u>	<u>1,511,139</u>
<b>Analysis by fund</b>								
Unrestricted funds	595,577	45,103	460,592	34,411	212,564	139,290	2,539	1,490,076
Restricted funds	-	-	-	-	-	21,063	-	21,063
	<u>595,577</u>	<u>45,103</u>	<u>460,592</u>	<u>34,411</u>	<u>212,564</u>	<u>160,353</u>	<u>2,539</u>	<u>1,511,139</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	306,413	-	306,413	195,695	-	195,695
Depreciation	-	-	-	228	-	228
Other staff costs	26,595	8,352	34,947	21,612	3,210	24,822
Rent and rates	58,144	-	58,144	53,225	-	53,225
Property repairs and maintenance	777	-	777	1,971	-	1,971
Computer running costs	84,411	-	84,411	63,643	-	63,643
Credit card charges	20,590	-	20,590	18,546	-	18,546
Printing and stationery	21,689	-	21,689	20,805	-	20,805
Website costs	4,205	-	4,205	6,305	-	6,305
Partial VAT exemption adjustment	55,988	-	55,988	45,885	-	45,885
Other sundry costs	51,410	-	51,410	33,580	-	33,580
Audit fees	-	7,850	7,850	-	7,450	7,450
Accountancy	-	5,529	5,529	-	7,287	7,287
	<u>630,222</u>	<u>21,731</u>	<u>651,953</u>	<u>461,495</u>	<u>17,947</u>	<u>479,442</u>
Analysed between						
Charitable activities	<u>630,222</u>	<u>21,731</u>	<u>651,953</u>	<u>461,495</u>	<u>17,947</u>	<u>479,442</u>

### 9 Trustees

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

Total expenses of £1,001 (2023: £190) were reimbursed to 4 trustees (2023: 3 trustees) during the year.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 10 Employees

The average monthly number of employees during the year was:

<b>2024</b>	<b>2023</b>
<b>Number</b>	<b>Number</b>
27	23
<u>27</u>	<u>23</u>

#### Employment costs

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	788,439	670,364
Social security costs	70,659	63,304
Other pension costs	71,831	62,078
	<u>930,929</u>	<u>795,746</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
£70,000 - £80,000	1	1
	<u>1</u>	<u>1</u>

#### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 12 Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	102,566	97,376
Other debtors	9,855	9,855
Prepayments and accrued income	66,159	19,007
	<u>178,580</u>	<u>126,238</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 13 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		17,131	32,493
Deferred income	14	719,738	675,396
Trade creditors		59,002	22,833
Other creditors		12,227	11,133
Accruals		36,665	34,464
		<u>844,763</u>	<u>776,319</u>

#### 14 Deferred income

	2024 £	2023 £
Other deferred income	719,738	675,396
	<u>719,738</u>	<u>675,396</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	719,738	675,396
	<u>719,738</u>	<u>675,396</u>
Movements in the year:		
Deferred income at 1 April 2023	675,396	542,296
Released from previous periods	(675,396)	(542,296)
Resources deferred in the year	719,738	675,396
	<u>719,738</u>	<u>675,396</u>
Deferred income at 31 March 2024	<u>719,738</u>	<u>675,396</u>

#### 15 Retirement benefit schemes

##### Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £71,831 (2023 - £62,078).

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2024
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Professional Standards	17,000	29,050	(21,063)	24,987	75,701	(39,029)	61,659
	<u>17,000</u>	<u>29,050</u>	<u>(21,063)</u>	<u>24,987</u>	<u>75,701</u>	<u>(39,029)</u>	<u>61,659</u>

#### 17 Unrestricted funds

The income funds of the charity include unrestricted funds comprising the following unexpended balances:

	Movement in funds			Movement in funds			Balance at 31 March 2024
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
General Fund	179,987	1,571,490	(1,490,076)	261,401	1,857,868	(1,809,051)	310,218
	<u>179,987</u>	<u>1,571,490</u>	<u>(1,490,076)</u>	<u>261,401</u>	<u>1,857,868</u>	<u>(1,809,051)</u>	<u>310,218</u>

#### 18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023
	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:					
Current assets/(liabilities)	310,218	61,659	371,877	24,987	286,388
	<u>310,218</u>	<u>61,659</u>	<u>371,877</u>	<u>24,987</u>	<u>286,388</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 19 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	41,100	38,100
Between two and five years	53,313	94,412
	<u>94,413</u>	<u>132,512</u>

Lease payments of £37,905 (2023: £35,126) have been recognised as an expense in the year ended 31 March 2024.

#### 20 Related party transactions

##### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	269,618	258,492

#### 21 Cash generated from operations

	2024 £	2023 £
Surplus for the year	85,489	89,401
Adjustments for:		
Investment income recognised in statement of financial activities	(25,022)	(9,043)
Depreciation and impairment of tangible fixed assets	-	228
Movements in working capital:		
(Increase) in debtors	(52,342)	(31,548)
Increase/(decrease) in creditors	24,102	(30,408)
Increase in deferred income	44,342	133,100
<b>Cash generated from operations</b>	<u>76,569</u>	<u>151,730</u>

#### 22 Analysis of changes in net funds

The charitable company had no debt during the year.

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# Accounts

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**Charity registration number 1189915**

**Company registration number RC000861 (England and Wales)**

**CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL  
MANAGEMENT**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr C J Gerrard  
Ms P A Nolan  
Ms P Lewns  
Mr I W Woodrow  
Dr R J Handley  
Dr D Hirst  
Dr C McParland  
Dr P Clack  
Ms E Strike  
Ms H Williams  
Dr S D Lawley

(Appointed 24 November  
2022)

Mr P W Whitby

(Appointed 24 November  
2022)

### Charity number

1189915

### Company number

RC000861

### Registered office

Grosvenor Court  
Ampfield Hill  
Ampfield  
Romsey  
Hampshire  
SO51 9BD

### Auditor

Azets Audit Services  
Athenia House  
10-14 Andover Road  
Winchester  
Hampshire  
United Kingdom  
SO23 7BS

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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Statement of cash flows	13
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# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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The trustees, who are also the directors for the purposes of Company Law, present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Royal Charter, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The principal activity of the charity in the year under review was to advance the understanding and the standards of practice of ecology and environmental management for the benefit of the natural environment and the public good.

Additionally the charity furthers the conservation, management and enhancement of biodiversity and the maintenance of ecological processes and life support systems essential to a fully functional biosphere through the provision of a professional membership institute for ecologists and environmental managers in the UK and abroad.

The 12-months covered by this report refer to the activities undertaken by staff and volunteers in accordance with the Operational Plan for 2022-23, the second year of the three year Strategic Plan covering 2021 – 2024.

Our mission is to promote the highest standards of professional practice, and to raise the profile of professional ecological and environmental management, for the benefit of nature and society.

Our vision is of a society which values the natural environment and recognises the contribution of professional ecologists and environmental managers to its sustainable management.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Background**

As a consequence of the increasing impact of human activities on the natural environment and the growing awareness of how we need to restore and manage the natural world more sustainably, there continues to be a pressing need for sound advice and action on environmental matters from professionally suitably qualified and highly competent ecologists and environmental managers. The Institute of Ecology and Environmental Management (IEEM) was established in 1991 to advance the understanding of ecology and environmental management and advance the standards of practice of ecology and environmental management for the benefit of the natural environment and the public good. We work to achieve this by identifying and promoting high standards of professional practice, by supporting those in the profession to achieve those standards and advocating ecological and environmental management as a rewarding and respected career.

On 1st April 2013, the Institute received a Royal Charter and changed its name to the Chartered Institute of Ecology and Environmental Management (CIEEM). CIEEM members, who now number 6,800, work across all major employment sectors including private sector consultancies, local authorities, statutory agencies, NGOs, industry, teaching and research, mostly in the UK and Ireland. CIEEM became a Charity registered in England and Wales in June 2020 in recognition of its work to benefit nature and society.

CIEEM members use sound scientific evidence as the mainstay of their work. They are required to practice their profession with an understanding, care, and appreciation for the conservation of nature and natural resources as well as maintaining standards of professionalism and integrity. Innovation, creativity, diligence and collaboration are often at the heart of their activities which, increasingly, are aligned with the societal need to tackle the climate emergency and biodiversity crisis. Connecting people with nature in an equitable and sustained way is also an important element of our members' work.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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CIEEM maintains the high standards of work expected of its members through enforcement of the Code of Professional Conduct by which all members are bound. CIEEM provides a range of services to help members deliver better outcomes for biodiversity, including organising a Professional Development Programme of workshops, training courses, webinars and conferences. It publishes technical guidance on good practice in relation to the work of professional ecologists and environmental managers and produces a quarterly members' bulletin, *In Practice*. Advice on aspects of competent practice is provided and special projects are undertaken, often in partnership with other relevant bodies, which lead to the significant development of ideas and tools for practitioners. The activities of CIEEM are greatly enriched by the work of the 11 Geographic Sections which cover the UK and Ireland and, together with the work of five Special Interest Groups covering the UK Overseas Territories, Marine and Coastal Habitats, Ecological Restoration and Habitat Creation, Early Careers and Academia, offer additional events, networking opportunities and membership promotion.

CIEEM provides advice and support to those seeking to enter the profession through careers guidance and activities as well as networking events. Accreditation of appropriate degree courses by CIEEM ensures that those entering the profession through the formal education route are studying content that will aid their career choices and prepare them for a career in ecology and, or environmental management. A particular current focus is ensuring that the profession is accessible to all regardless of ethnic or socio-economic background, disability or gender.

CIEEM uses its expertise to help shape environmental policy through responses to numerous governmental consultations, policy engagement work and active membership of the Society for the Environment.

CIEEM is a registered charity and a company which is limited by guarantee.

### **Strategic report**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

### **Achievements and performance**

The Trustees and Directors are pleased to report that 2022-23 has been yet another busy and productive year overseen by the Governing Board on behalf of the membership.

The Strategic Plan covering the 3-year period 2021 – 2024 has provided clarity and focus to guide our work as we continue our mission in support of better outcomes for nature and society. This has five interlinked strategic goals (in no particular order):

- Raise Standards
- Champion Change
- Challenge and Influence
- Achieve Action 2030
- Strengthen and Improve

CIEEM's membership is continuing to grow with a healthy stream of new applications supported by a very high retention rate.

Supporting the professional development of our members is a key part of the Institute's role and in 2022-23 the Institute ran 131 successful training courses (94 of these online and 33 in-person workshops and 4 hybrid courses mixing a field visit with online training delivery), 15 webinars, and 4 conferences. Our Member Networks (Geographic Sections and Special Interest Groups), ran 46 events, the majority of which were online.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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Our conference programme was again very popular. The year's programme comprised:

- 2022 Irish conference: Sector Symbiosis: The Art of Interdisciplinary Working for Ecological Benefit (91 delegates)
- 2022 Summer conference: Facilitating Nature's Recovery through Environmentally-friendly Land Management (202 delegates)
- 2022 Autumn conference: Delivering a Nature Positive, Carbon Negative Future (241 delegates)
- 2023 Spring conference: The Role of Soils in Nature Recovery (140 delegates)

Environmental policy and legislation continues to diverge across the UK nations, with the Republic of Ireland continuing to implement EU policy, creating a broader scope of work for the policy team and volunteers. In particular, there continue to be major reforms in all countries of the UK. Nevertheless we continue to expand our engagement and influence with ministers, parliamentarians, government agencies and civil servants across the UK nations and in Ireland. We also continue to increase our press coverage in the trade media.

The 2022 CIEEM Awards Presentation was held in June 2022, and the recipient of the CIEEM Medal for 2022 was David Tyldesley FCIEEM FRTPI FRSA.

Ensuring that work carried out by ecologists and environmental managers is undertaken to a competent standard is necessary to protect the reputation of the profession, to maintain public confidence in its work and to ensure that it leads to the best possible outcomes for ecosystems, their biodiversity and society. The lack of statutory regulation and informed scrutiny of the profession's work can encourage individuals to work outside of their competence and lead to poor outputs and poor outcomes. To this end, CIEEM is developing a new approach to raising practice standards which we believe will not only significantly help to address the challenges outlined above but will also explore means of identifying evidence-based progression pathways for ecologists and environmental managers looking to advance their careers. This approach includes the development of taxa-specific competency standards with self-assessment and piloting accreditation schemes for Ecological Impact Assessment and Ecological Clerk of Works activities.

In late 2022 we launched a new website 'Green Jobs for Nature' as the first step in a major campaign to promote nature-related careers to young people and career changes. We also appointed our first ever Equality, Diversity and Inclusion Engagement Officer and in the coming year we will be launching a specific E,D and I-focused Green Jobs for Nature project to reach young people from backgrounds currently under-represented in the sector.

During the year we undertook our first audit of Registered Practices to ensure that they are complying with the principles of their eligibility for the scheme and were delighted to see that all but one Registered Practice was fully compliant.

### **Action 2030 and Sustainability**

#### **Background**

In September 2019, we declared a climate emergency and biodiversity crisis, acknowledging that these two issues are inextricably linked and that urgent action is needed at all levels. We have since launched Action 2030: a project which will see us reach net-zero carbon emissions by 2030 and lead the way for our professions in taking urgent action to address the climate emergency and biodiversity crisis. Led by our Action 2030 group who will guide us to achieve this ambition they also provided information and guidance to members on reducing their emissions.

To show our commitment to these goals, we signed up to the Pledge to Net Zero which commits us to:

- Set and commit to deliver a greenhouse gas target in line with either a 1.5°C (encouraged) or well below 2°C climate change scenario – covering buildings and travel as a minimum.
- Publicly report greenhouse gas emissions and progress against this target each year.
- Publish one piece of research/thought-leadership each year on practical steps to delivering an economy in line with climate science and in support of net zero carbon. Alternatively, provide mentoring and support for smaller signatory companies in setting targets, reporting and meeting the requirements of the pledge.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Baseline and Target

In May 2022, we formally submitted our net-zero target of:

90% absolute reduction of scope 1, 2 and 3 greenhouse gas emissions by 2030 from a 2019 base year.

CIEEM's overall Carbon Footprint (TonnesCO<sub>2</sub>e) for the Baseline year of 2019/20 (used due to the impacts of the COVID-19 pandemic on usual business activities in 2020/21) is 77.52.

#### Emissions Reduction and Progress

The scope of our net-zero target, our plan to reduce emissions, principles for selection of offsetting projects and progress to date is set out in our [Carbon Reduction Plan](#). This Plan is updated annually.

The emissions for the 2022-23 operational year were 67.429 tonnes CO<sub>2</sub>e. This represents a 9.84% reduction in emissions on our baseline year. This is good progress made by some of the initiatives set out in the Carbon Reduction Plan, however represents an increase on the emissions from the 2021-22 year as we return post-pandemic to having more in person workshops, conferences and meetings and the increased commuting statistics as the Secretariat increased their working from the office rather than working from their homes.

#### Financial review

The Governing Board approved a budget and operational plan that provided a surplus of £ 56,483 which represented 3.4% of the budgeted income for the year in accordance with the policy of achieving a minimum surplus of 3% of income. The final outturn for the year was a surplus of £ 89,401 which represents 5.6% of income of £1,600,540.

The Board of Trustees maintains a policy on financial reserves, which is periodically reviewed in line with guidance from the Charity Commission. The Trustees' Reserves Policy is to hold in reserve a sum equivalent to the estimated 'close down' costs (as calculated on 01 April each year) plus a contingency of 25% of those 'close down' costs. The figure held in reserves will fluctuate with time as the commitments, size and activities of the Institute change. CIEEM may also hold additional unrestricted reserves which will be used within a reasonable timeframe to use on longer term projects and other activities to further the Objects of the Charity. As at 31 March 2023 this Reserves Policy would equate to £605,317.

The cash balance as at 31 March 2023 stood at £936,469 compared to financial reserves being reported in the year end accounts are £286,388 of which £24,987 was restricted, and £261,401 was unrestricted'. The financial assets are substantially below the cash position due to the deferral of membership income in accordance with the membership subscription income recognition policy. However, the Trustees believe that the cost of providing membership services is lower than the amount deferred and that the actual free financial reserves are in excess of the net current asset position shown on the balance sheet.

The principal sources of income are membership subscriptions and professional development programme income. Membership subscriptions support ecologists and environmental managers in the UK, Ireland and abroad, and professional development programmes increase awareness and understanding of environmental issues.

The Institute keeps its financial assets in ethical financial instruments with Triodos Bank and the Ecology Building Society.

During 2022-23 the Trustees assessed the risks facing CIEEM and the achievement of its objectives. They remain satisfied as to the actions taken to negate or minimise risks whilst remaining aware that there are no absolute assurances that major risks can be avoided in the future.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

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### **Remuneration policy**

A staff remuneration sub-committee meets at least annually to review overall salary levels, and senior staff salaries. The committee is composed of the Chair of the Board (the President), the Honorary Secretary and the Honorary Treasurer. Benchmarking of salaries is done periodically and was undertaken by external consultants during 2022.

### **Plans for future periods**

The Governing Board have approved a cost-neutral budget and ambitious operational plan.

The Governing Board has recognised that the 2023-24 operational year will be a difficult one due to externalities including the cost of living crisis, the continuing war in Ukraine and the climate and biodiversity crises, as well as internal concerns around recruitment and staff retention. To this end the Board have approved a budget and operational plan for the 2023/24 year that is break even. This plan is ambitious and is designed to consolidate and build on the successes and efforts achieved in the 2022/23 year as well as embark on new projects.

Work will continue to develop new competency standards for the profession and we expect to publish a revised Competency Framework towards the end of the year. We will complete the pilots projects of developing accreditation schemes for the Ecological Clerk of Works role and practitioners undertaking ecological impact assessment (EclA) and we anticipate publishing new guidance, including new UK guidance on bat mitigation.

A wide-ranging training programme and series of conferences will support our members in their continuing professional development. We will continue to develop our webinar programme throughout the year and support the Member Networks to organise events and activities. This programme of training/conferences and field trips and talks will include in person activities.

We will continue to respond to UK and Irish governments' consultations on environmental topics linked to a high volume of new legislation and policy initiatives. As part of our 'Challenge and Influence' agenda we will be proactive in leading discussions around green skills, natural capital assessment and environmental net gain.

Thanks to financial support from the Esmée Fairbairn Foundation, a New to Nature work placement and several corporate partners we will be launching a major new communications campaign to increase diversity and inclusivity in the nature-based green jobs sphere. This work will be based around our Green Jobs for Nature website but will take the form of outreach activities and partnership working to reach our target audience of young people of colour, those who are differently abled and those from lower socio-economic backgrounds.

We will also use our Green Jobs for Nature website as the hub for our wider career promotion work, supported by our engagement with STEM Learning and supporting more of our members to become STEM ambassadors. We will work with the National Careers Service and the Careers Leaders network to extend our reach as part of a longer term strategy to address capacity issues within the sector.

We will also be continuing our work to support our members in becoming more inclusive employers.

The Governing Board is conscious of the pressure this ambitious workload presents for Secretariat staff. In addition to supporting staff to cope with the cost of living crisis, the Board is investing in some new temporary and permanent posts to support plan delivery.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Structure, governance and management**

The Institute was incorporated as a company on 19th August 1991 and is a company limited by guarantee. It became a Chartered Institute (CIEEM) on 1st April 2013. CIEEM was awarded charitable status (registered in England and Wales) on 12 June 2020. CIEEM's governing document is its Royal Charter and Byelaws. Management of CIEEM is through a Governing Board comprising the President, Vice Presidents (four), Honorary Treasurer, Company Secretary and up to five ordinary members. Ten of the twelve members of the Governing Board must be elected from the membership. The Governing Board has seven committees or subcommittees responsible for the strategic development and operational implementation of specific areas of activity: Professional Standards Committee; Membership Admissions Committee; Training, Education and Careers Development Committee; Registration Authority; Staff Remuneration Sub-committee; Audit Risk and Investment Sub-committee.

The senior management team of the Secretariat consisted of Sally Hayns (CEO), Jason Reeves (Head of Policy), Stuart Parks (Head of Membership and marketing), John Gordon (Head of Finance & Business Support) and Mark Nason (Head of Professional Practice)

### **Trustees**

Mr P Wilkinson	(Resigned 23 November 2022)
Dr T Hounsome	(Resigned 23 November 2022)
Mr C J Gerrard	
Ms P A Nolan	
Ms P Lewns	
Mr I W Woodrow	
Dr R J Handley	
Dr D Hirst	
Dr C McParland	
Dr P Clack	
Ms E Strike	
Ms H Williams	
Dr S D Lawley	(Appointed 24 November 2022)
Mr P W Whitby	(Appointed 24 November 2022)

Recruitment and appointment of trustees are made via nominations from the membership and elections which only members with a Professional grade are allowed to vote as per our Governance Regulations.

Induction and training of trustees is provided by an information pack alongside training by The National Council for Voluntary Organisations.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### Statement of trustees' responsibilities

The trustees, who are also the directors of Chartered Institute of Ecology and Environmental Management for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

### Auditor

The auditor, Azets Audit Services, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

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



.....  
Dr R J Handley  
Trustee

Date: 24 October 2023 .....

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### Opinion

We have audited the financial statements of Chartered Institute of Ecology and Environmental Management (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### **Matters on which we are required to report by exception**

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

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

#### **Responsibilities of trustees**

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

#### **Use of our report**

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

*Azets Audit Services*

**Jon Noble (Senior Statutory Auditor)**  
for and on behalf of Azets Audit Services

**Chartered Accountants**  
**Statutory Auditor**

*25 October 2023*

Athenia House  
10-14 Andover Road  
Winchester  
Hampshire  
United Kingdom  
SO23 7BS

Azets Audit Services is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Restricted funds 2022 £	Total 2022 £
<b>Income and endowments from:</b>						
Donations, legacies and grants	3	200	-	200	-	30,000
Charitable activities	4	1,550,685	29,050	1,579,735	1,345,623	1,403,088
Investments	5	9,043	-	9,043	1,760	1,760
Other income	6	11,562	-	11,562	419	419
<b>Total income</b>		<b>1,571,490</b>	<b>29,050</b>	<b>1,600,540</b>	<b>87,465</b>	<b>1,435,267</b>
<b>Expenditure on:</b>						
Charitable activities	7	1,490,076	21,063	1,511,139	70,465	1,353,963
<b>Net income for the year/ Net movement in funds</b>		<b>81,414</b>	<b>7,987</b>	<b>89,401</b>	<b>64,304</b>	<b>17,000</b>
Fund balances at 1 April 2022		179,987	17,000	196,987	-	115,683
<b>Fund balances at 31 March 2023</b>		<b>261,401</b>	<b>24,987</b>	<b>286,388</b>	<b>17,000</b>	<b>196,987</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## BALANCE SHEET

AS AT 31 MARCH 2023


	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	11		-		228
<b>Current assets</b>					
Debtors	12	126,238		94,690	
Cash at bank and in hand		936,469		775,696	
		1,062,707		870,386	
<b>Creditors: amounts falling due within one year</b>	13	(776,319)		(673,627)	
Net current assets			286,388		196,759
<b>Total assets less current liabilities</b>			286,388		196,987
<b>Income funds</b>					
Restricted funds	16		24,987		17,000
Unrestricted funds	17	261,401		179,987	
			261,401		179,987
			286,388		196,987

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

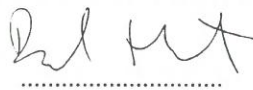
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved by the Trustees on 24 October 2023



Dr R J Handley  
Trustee



Dr D Hirst  
Trustee

Company registration number RC000861

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	21		151,730		86,623
<b>Investing activities</b>					
Investment income received		9,043		1,760	
<b>Net cash generated from investing activities</b>			9,043		1,760
<b>Financing activities</b>					
Payment of obligations under finance leases		-		(2,905)	
<b>Net cash used in financing activities</b>			-		(2,905)
<b>Net increase in cash and cash equivalents</b>			160,773		85,478
Cash and cash equivalents at beginning of year			775,696		690,218
<b>Cash and cash equivalents at end of year</b>			<u>936,469</u>		<u>775,696</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

Chartered Institute of Ecology and Environmental Management is a royal charter company limited by guarantee incorporated in England and Wales. The registered office is Grosvenor Court, Ampfield Hill, Ampfield, Romsey, Hampshire, SO51 9BD.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership income is recognised in the accounting period to which the services covered by the membership agreement will be available to the member.

Professional development income is recognised on the date on which the related training course is delivered.

Other income is recognised in the period in which the related service is provided.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

Expenses include VAT where applicable, and where the charity is unable to reclaim under its partial exemption calculations.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	10% on cost
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

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

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

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. The expense is allocated between activities and restricted funds on the basis of staff time used for the different activities.

#### **1.12 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations, legacies and grants

	<b>Unrestricted funds</b>	Restricted funds
	<b>2023</b>	2022
	£	£
Donations and gifts	200	30,000
	<u>          </u>	<u>          </u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

	Membership	Member Network	Professional Development	Marketing, Communication & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2023	Total 2022
	2023	2023	2023	2023	2023	2023	2023	2023	2022
	£	£	£	£	£	£	£	£	£
Sales within charitable activities	944,728	704	419,854	122,387	9,792	76,770	5,500	1,579,735	1,401,720
Other income	-	-	-	-	-	-	-	-	1,368
	944,728	704	419,854	122,387	9,792	76,770	5,500	1,579,735	1,403,088
Analysis by fund									
Unrestricted funds	944,728	704	419,854	122,387	9,792	47,720	5,500	1,550,685	1,345,623
Restricted funds	-	-	-	-	-	29,050	-	29,050	57,465
	944,728	704	419,854	122,387	9,792	76,770	5,500	1,579,735	1,403,088

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities	(Continued)										
	Membership	Member Network	Professional Development	Marketing, Communication & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2022			
	£	£	£	£	£	£	£	£	£	£	£
For the year ended 31 March 2022											
Sales within charitable activities	894,489	2,105	340,276	91,332	8,333	62,185	3,000	1,401,720			
Other income	-	-	-	-	-	1,368	-	1,368			
	<u>894,489</u>	<u>2,105</u>	<u>340,276</u>	<u>91,332</u>	<u>8,333</u>	<u>63,553</u>	<u>3,000</u>	<u>1,403,088</u>			
Analysis by fund	894,489	2,105	340,276	91,332	8,333	6,088	3,000	1,345,623			
Unrestricted funds	-	-	-	-	-	57,465	-	57,465			
Restricted funds	<u>894,489</u>	<u>2,105</u>	<u>340,276</u>	<u>91,332</u>	<u>8,333</u>	<u>63,553</u>	<u>3,000</u>	<u>1,403,088</u>			

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 5 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
Interest receivable	9,043	1,760
	<u>9,043</u>	<u>1,760</u>

### 6 Other income

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
Royalties	571	419
Other income	10,991	-
	<u>11,562</u>	<u>419</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities	Membership		Member Professional Networks Development		Marketing, Communications & Registered Practices		Policy & Professional Information Standards Accreditation		Degree		Total	
	2023 £	2023 £	2023 £	2023 £	2023 £	2023 £	2023 £	2023 £	2023 £	2023 £	2023 £	2022 £
Staff costs	244,374	32,748	149,386	-	149,093	24,493	-	600,094	479,319			
Other direct costs	116,683	2,213	202,033	4,251	11,636	93,153	1,634	431,603	398,468			
	361,057	34,961	351,419	4,251	160,729	117,646	1,634	1,031,697	877,787			
Share of support costs (see note 8)	228,538	9,287	105,755	29,305	47,562	40,143	905	461,495	457,532			
Share of governance costs (see note 8)	5,982	855	3,418	855	4,273	2,564	-	17,947	18,644			
	595,577	45,103	460,592	34,411	212,564	160,353	2,539	1,511,139	1,353,963			
<b>Analysis by fund</b>												
Unrestricted funds	595,577	45,103	460,592	34,411	212,564	139,290	2,539	1,490,076	1,283,498			
Restricted funds	-	-	-	-	-	21,063	-	21,063	70,465			
	595,577	45,103	460,592	34,411	212,564	160,353	2,539	1,511,139	1,353,963			

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities	(Continued)									
	For the year ended 31 March 2022									
	Membership	Member Networks	Professional Development	Marketing, Communications & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2022		
	£	£	£	£	£	£	£	£	£	£
Staff costs	202,440	50,121	148,965	-	77,793	-	-	479,319		
Other direct costs	24,429	237	192,492	11,231	93,716	75,763	600	398,468		
	226,869	50,358	341,457	11,231	171,509	75,763	600	877,787		
Share of support costs (see note 8)	112,397	37,268	71,277	43,630	121,956	43,684	27,320	457,532		
Share of governance costs (see note 8)	9,925	666	4,059	1,113	724	1,123	1,034	18,644		
	349,191	88,292	416,793	55,974	294,189	120,570	28,954	1,353,963		
<b>Analysis by fund</b>										
Unrestricted funds	349,191	88,292	416,793	55,974	294,189	50,105	28,954	1,283,498		
Restricted funds	-	-	-	-	-	70,465	-	70,465		
	349,191	88,292	416,793	55,974	294,189	120,570	28,954	1,353,963		

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	195,695	-	195,695	226,241	-	226,241
Depreciation	228	-	228	3,135	-	3,135
Other staff costs	21,612	3,210	24,822	10,440	4,192	14,632
Rent and rates	53,225	-	53,225	46,808	-	46,808
Property repairs and maintenance	1,971	-	1,971	1,921	-	1,921
Computer running costs	63,643	-	63,643	56,438	-	56,438
Credit card charges	18,546	-	18,546	14,389	-	14,389
Printing and stationery	20,805	-	20,805	21,305	-	21,305
Website costs	6,305	-	6,305	5,291	-	5,291
Partial VAT exemption adjustment	45,885	-	45,885	46,809	-	46,809
Other sundry costs	33,580	-	33,580	24,755	-	24,755
Audit fees	-	7,450	7,450	-	6,900	6,900
Accountancy	-	7,287	7,287	-	7,552	7,552
	<u>461,495</u>	<u>17,947</u>	<u>479,442</u>	<u>457,532</u>	<u>18,644</u>	<u>476,176</u>
Analysed between Charitable activities	<u>461,495</u>	<u>17,947</u>	<u>479,442</u>	<u>457,532</u>	<u>18,644</u>	<u>476,176</u>

Governance costs includes payments to the auditors of £7,450 (2022 - £6,900) for audit fees.

### 9 Trustees

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

Total expenses of £190 (2022: £562) were reimbursed to 3 trustees (2022: 5 trustees) during the year.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 10 Employees

The average monthly number of employees during the year was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
	23	21
	<u>          </u>	<u>          </u>
<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	670,364	598,928
Social security costs	63,304	53,260
Other pension costs	62,078	53,372
	<u>          </u>	<u>          </u>
	795,746	705,560
	<u>          </u>	<u>          </u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
£70,000 - £80,000	1	1
	<u>          </u>	<u>          </u>

### 11 Tangible fixed assets

	<b>Fixtures and fittings</b>	<b>Computers</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 April 2022	2,526	10,670	13,196
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	2,526	10,670	13,196
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>			
At 1 April 2022	2,298	10,670	12,968
Depreciation charged in the year	228	-	228
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2023	2,526	10,670	13,196
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>			
At 31 March 2023	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2022	228	-	228
	<u>          </u>	<u>          </u>	<u>          </u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

<b>12 Debtors</b>		<b>2023</b>	<b>2022</b>
		£	£
<b>Amounts falling due within one year:</b>			
Trade debtors		97,376	46,725
Other debtors		9,855	9,855
Prepayments and accrued income		19,007	38,110
		<u>126,238</u>	<u>94,690</u>
		<u><u>126,238</u></u>	<u><u>94,690</u></u>
<b>13 Creditors: amounts falling due within one year</b>		<b>2023</b>	<b>2022</b>
		£	£
	<b>Notes</b>		
Other taxation and social security		32,493	12,828
Deferred income	<b>14</b>	675,396	542,296
Trade creditors		22,833	54,687
Other creditors		11,133	17,349
Accruals		34,464	46,467
		<u>776,319</u>	<u>673,627</u>
		<u><u>776,319</u></u>	<u><u>673,627</u></u>
<b>14 Deferred income</b>		<b>2023</b>	<b>2022</b>
		£	£
Other deferred income		<u>675,396</u>	<u>542,296</u>
		<u><u>675,396</u></u>	<u><u>542,296</u></u>
Deferred income is included in the financial statements as follows:			
		<b>2023</b>	<b>2022</b>
		£	£
Deferred income is included within:			
Current liabilities		<u>675,396</u>	<u>542,296</u>
		<u><u>675,396</u></u>	<u><u>542,296</u></u>
Movements in the year:			
Deferred income at 1 April 2022		542,296	533,464
Released from previous periods		(542,296)	(533,464)
Resources deferred in the year		<u>675,396</u>	<u>542,296</u>
		<u><u>675,396</u></u>	<u><u>542,296</u></u>
Deferred income at 31 March 2023		<u><u>675,396</u></u>	<u><u>542,296</u></u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 15 Retirement benefit schemes

#### Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £62,078 (2022 - £53,372).

### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£
Professional Standards	57,465	(40,465)	17,000	29,050	(21,063)	24,987
Esmee Fairbairn Project	30,000	(30,000)	-	-	-	-
	<u>87,465</u>	<u>(70,465)</u>	<u>17,000</u>	<u>29,050</u>	<u>(21,063)</u>	<u>24,987</u>

### 17 Unrestricted funds

The income funds of the charity include unrestricted funds comprising the following unexpended balances:

	Movement in funds			Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended 31 March 2023	
	£	£	£	£	£	£	
General Fund	115,683	1,347,802	(1,283,498)	179,987	1,557,248	(1,475,834)	261,401
	<u>115,683</u>	<u>1,347,802</u>	<u>(1,283,498)</u>	<u>179,987</u>	<u>1,557,248</u>	<u>(1,475,834)</u>	<u>261,401</u>

### 18 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	-	-	-	228	-	228
Current assets/(liabilities)	261,401	24,987	286,388	179,759	17,000	196,759
	<u>261,401</u>	<u>24,987</u>	<u>286,388</u>	<u>179,987</u>	<u>17,000</u>	<u>196,987</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 19 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	38,100	35,100
Between two and five years	94,412	132,512
	<u>132,512</u>	<u>167,612</u>

Lease payments of £35,126 (2022: £28,252) have been recognised as an expense in the year ended 31 March 2023.

### 20 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate compensation	258,492	246,212
	<u>258,492</u>	<u>246,212</u>

### 21 Cash generated from operations

	2023 £	2022 £
Surplus for the year	89,401	81,304
Adjustments for:		
Investment income recognised in statement of financial activities	(9,043)	(1,760)
Depreciation and impairment of tangible fixed assets	228	3,135
Movements in working capital:		
(Increase) in debtors	(31,548)	(7,462)
(Decrease)/increase in creditors	(30,408)	2,574
Increase in deferred income	133,100	8,832
<b>Cash generated from operations</b>	<u>151,730</u>	<u>86,623</u>

### 22 Analysis of changes in net funds

The charitable company had no debt during the year.

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# Accounts

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**Charity Registration No. 1189915**

**Company Registration No. RC000861 (England and Wales)**

**CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL  
MANAGEMENT**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**



# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) *FOR THE YEAR ENDED 31 MARCH 2022*

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The trustees, who are also the directors for the purposes of Company Law, present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Royal Charter, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The principal activity of the charity in the year under review was to advance the understanding and the standards of practice of ecology and environmental management for the benefit of the natural environment and the public good.

Additionally the charity furthers the conservation, management and enhancement of biodiversity and the maintenance of ecological processes and life support systems essential to a fully functional biosphere through the provision of a professional membership institute for ecologists and environmental managers in the UK and abroad.

The 12 months covered by this report refer to the activities undertaken by staff and volunteers in accordance with the Operational Plan for 2021-22, the first year of the three year Strategic Plan covering 2021 – 2024.

Our mission is to promote the highest standards of professional practice, and to raise the profile of professional ecological and environmental management, for the benefit of nature and society.

Our vision is of a society which values the natural environment and recognises the contribution of professional ecologists and environmental managers to its sustainable management.

Our goal is to increase CIEEM's impact and influence through Raising Standards, Championing Change, Challenging and Influencing and Growing Membership.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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### **Background**

As a consequence of the increasing impact of human activities on the natural environment and the growing awareness of how we need to restore and manage the natural world more sustainably, there continues to be a pressing need for sound advice and action on environmental matters from professionally suitably qualified and highly competent ecologists and environmental managers. The Institute of Ecology and Environmental Management (IEEM) was established in 1991 to advance the understanding of ecology and environmental management and advance the standards of practice of ecology and environmental management for the benefit of the natural environment and the public good. We work to achieve this by identifying and promoting high standards of professional practice, by supporting those in the profession to achieve those standards and advocating ecological and environmental management as a rewarding and respected career.

On 1st April 2013, the Institute received a Royal Charter and changed its name to the Chartered Institute of Ecology and Environmental Management (CIEEM). CIEEM members, who now number 6,800, work across all major employment sectors including private sector consultancies, local authorities, statutory agencies, NGOs, industry, teaching and research, mostly in the UK and Ireland. CIEEM became a Charity registered in England and Wales in June 2020 in recognition of its work to benefit nature and society.

CIEEM members use sound scientific evidence as the mainstay of their work. They are required to practice their profession with an understanding, care, and appreciation for the conservation of nature and natural resources as well as maintaining standards of professionalism and integrity. Innovation, creativity, diligence and collaboration are often at the heart of their activities which, increasingly, are aligned with the societal need to tackle the climate emergency and biodiversity crisis. Connecting people with nature in an equitable and sustained way is also an important element of our members' work.

CIEEM maintains the high standards of work expected of its members through enforcement of the Code of Professional Conduct by which all members are bound. CIEEM provides a range of services to help members deliver better outcomes for biodiversity, including organising a Professional Development Programme of workshops, training courses, webinars and conferences. It publishes technical guidance on good practice in relation to the work of professional ecologists and environmental managers and produces a quarterly members' bulletin, *In Practice*. Advice on aspects of competent practice is provided and special projects are undertaken, often in partnership with other relevant bodies, which lead to the significant development of ideas and tools for practitioners. The activities of CIEEM are greatly enriched by the work of the 11 Geographic Sections which cover the UK and Ireland and, together with the work of four Special Interest Groups covering the UK Overseas Territories, Marine and Coastal Habitats, Ecological Restoration and Habitat Creation, and Academia, offer additional events, networking opportunities and membership promotion.

CIEEM provides advice and support to those seeking to enter the profession through careers guidance and activities as well as networking events. Accreditation of appropriate degree courses by CIEEM ensures that those entering the profession through the formal education route are studying content that will aid their career choices and prepare them for a career in ecology and/or environmental management. A particular current focus is ensuring that the profession is accessible to all regardless of ethnic or socio-economic background, disability or gender.

CIEEM uses its expertise to help shape environmental policy through responses to numerous governmental consultations, policy engagement work and active membership of the Society for the Environment.

CIEEM is a registered charity, a company which is limited by guarantee.

### **Strategic report**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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### **Achievements and performance**

The Trustees and Directors are pleased to report that despite the continued disruption caused by the global COVID-19 pandemic 2021-22 has been yet another busy and productive year overseen by the Governing Board on behalf of the membership.

CIEEM's membership is continuing to grow with a healthy stream of new applications supported by a very high retention rate. The COVID-19 pandemic continued to be a major concern for CIEEM and our members. We continued to invest in providing assistance and guidance for ecologists and environmental managers on how to appropriately and safely continue their work to protect and manage biodiversity in the light of movement restrictions necessitated by the COVID-19 pandemic. We continued to adapt many of our usual in-person services and support, such as training and conferences, to online events so that both members and non-members had access to the information and training they needed. However, as COVID-19 restrictions were progressively lifted the Secretariat and membership have started to return to pre-COVID working practises, although we are being cautious and trying to accommodate new ways of working. The Trustees have commended the Secretariat for their remarkable achievement over this period.

Supporting the professional development of our members is a key part of the Institute's role and in 2021-22 the Institute ran 81 successful training courses and events (51 of these online and 28 in-person workshops and two courses mixing a field visit with online training delivery), 35 webinars, and five conferences. Our Member Networks (Geographic Sections and Special Interest Groups) whilst not as active as in previous years due to the continued limitations imposed by COVID-19 regulations, ran 44 events, the majority of which were online.

Our conference programme was again very popular. The year's programme comprised:

2021 Irish conference: Nature Based Solutions: Opportunities in a time of biodiversity crisis and climate emergency (192 delegates)

2021 Scottish conference: Greening our Grey: Improving the Biodiversity in Urban Landscapes (202 delegates)

2021 Management, Mitigation and Monitoring (387 delegates)

2022 Welsh conference: Invertebrates: Think Small to see the Bigger Picture (155 delegates)

2022 Taking Biodiversity Net Gain from Theory to Practice (456 delegates)

Environmental policy and legislation continues to diverge across the UK nations, with the Republic of Ireland continuing to implement EU policy, creating a broader scope of work for the policy team and volunteers. In particular, there continue to be major reforms in England. Nevertheless we continue to expand our engagement and influence with ministers, parliamentarians, government agencies and civil servants across the UK nations and in Ireland. We also continue to increase our press coverage in the trade media.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Action 2030 and Sustainability**

#### **Background**

In September 2019, we declared a climate emergency and biodiversity crisis, acknowledging that these two issues are inextricably linked and that urgent action is needed at all levels. We have since launched Action 2030: a project which will see us reach net-zero carbon emissions by 2030 and lead the way for our professions in taking urgent action to address the climate emergency and biodiversity crisis. Led by our Action2030 group who will guide us to achieve this ambition they also provide information and guidance to members on reducing their emissions

To show our commitment to these goals, we signed up to the Pledge to Net Zero which commits us to:

- Set and commit to deliver a greenhouse gas target in line with either a 1.5°C (encouraged) or well below 2°C climate change scenario – covering buildings and travel as a minimum.
- Publicly report greenhouse gas emissions and progress against this target each year.
- Publish one piece of research/thought-leadership each year on practical steps to delivering an economy in line with climate science and in support of net zero carbon. Alternatively, provide mentoring and support for smaller signatory companies in setting targets, reporting and meeting the requirements of the pledge.

#### **Baseline and Target**

In May 2022, we formally submitted our net-zero target of:

90% absolute reduction of scope 1, 2 and 3 greenhouse gas emissions by 2030 from a 2019 base year.

CIEEM's overall Carbon Footprint (tonnesCO<sub>2</sub>e) for the Baseline year of 2019/20 (used due to the impacts of the COVID-19 pandemic on usual business activities in 2020/21) is 77.52.

#### **Emissions Reduction and Progress**

The scope of our net-zero target, our plan to reduce emissions, principles for selection of offsetting projects and progress to date is set out in our Carbon Reduction Plan. This Plan is updated annually.

The emissions for the 2021-22 operational year were 58.45 TonnesCO<sub>2</sub>e. This represents a 24.61% reduction in emissions on our baseline year. This is fantastic progress made by some of the initiatives set out in the Carbon reduction Plan, however we must also note there were periods of the operational year that we were not at normal levels of travel, working in the office, and in person events due to the COVID-19 pandemic restrictions. We will be mindful in how and when we attend/hold in person events now restrictions have eased to ensure we are progressing on the target.

The All-Party Parliamentary Group for Nature – a cross-party group of MPs and Peers in Westminster that covers the whole of the UK – continues to engage parliamentarians but engagement has been affected by COVID-19.

The 2021 CIEEM Awards Presentation was held in October 2021. The recipient of the CIEEM Medal for 2021 was Professor Sir Ian Boyd DSC FRSB FRSE.

Ensuring that work carried out by ecologists and environmental managers is undertaken to a competent standard is necessary to protect the reputation of the profession, to maintain public confidence in its work and to ensure that it leads to the best possible outcomes for ecosystems, their biodiversity and society. The lack of statutory regulation and informed scrutiny of the profession's work can encourage individuals to work outside of their competence and lead to poor outputs and poor outcomes. To this end, CIEEM has been developing a new approach to raising practice standards which we believe will not only significantly help to address the challenges outlined above but will also explore means of identifying evidence-based progression pathways for ecologists and environmental managers looking to advance their careers.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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Promoting the concept of Biodiversity Net Gain is important to us and, following the publication of the first UK Principles on Delivering Biodiversity Net Gain in 2016 (in collaboration with IEMA and CIRIA), we continued to work in partnership to develop new guidance for developers, local planning authorities and ecologists which was published in 2019. The announcement that Biodiversity Net Gain is planned to become a mandatory requirement in England when the proposed Environment Bill comes into law has led to some new areas of work for the Institute around good practice in implementation, including a major research project, funded by the Esmée Fairbairn Trust, into the links between delivery of Biodiversity Net Gain and people's wellbeing.

With the help of numerous sponsors, we collaborated with the University of Exeter on research into bat mitigation effectiveness in the built environment. We are following up this research with new industry guidance due to be published in 2022.

These and many other of CIEEM's activities depend on the support, commitment and time freely given by member volunteers of which there are about 350. An estimate of this input is about 22,000 hours, CIEEM extends a huge thank you to all our volunteers.

Despite the economic uncertainties there are 139 Practices listed on the Registered Practices scheme, which encourages employers to commit to working to high professional standards to deliver good outcomes for biodiversity and in their treatment of staff and customers.

The new Strategic Plan covering the 3-year period 2021 – 2024 has provided clarity and focus to guide our work as we continue our mission in support of better outcomes for nature and society. This has five interlinked strategic goals (in no particular order):

- Raise standards
- Champion change
- Challenge and influence
- Achieve Action 2030
- Strengthen and improve

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

The Governing Board approved a budget and operational plan that provided a surplus of £ 50,531 which represented 3.4% of the budgeted income for the year in accordance with the policy of achieving a minimum surplus of 3% of income. The outturn for the year shows a surplus of £ 81,304 which represents 5.6% of the total turnover of £ 1,435,267.

### **Reserves Policy**

The Trustees reserves policy is to allow the Institute's financial reserves to grow to approximately six months of essential operating expenditure. The cash balance as at 31 March 2022 stood at £ 775,696 which represents approximately 6 months of operating expenditure, although the financial reserves being reported in the year end accounts are £ 179,987. The financial assets are substantially below the cash position due to the deferral of membership income in accordance with the membership subscription income recognition policy. However, the Trustees believe that the cost of providing membership services is lower than the amount deferred and that the actual free financial reserves are in excess of the net current asset position shown on the balance sheet. The Trustees intend to build up the size of 'free' reserves (i.e. monies that do not have to be drawn on for planned operational activities) over the next few years through setting the target of annual budgets with an operating surplus of at least 3% of income.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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The principal sources of income are membership subscriptions and professional development programme income. Membership subscriptions support ecologists and environmental managers in the UK, Ireland and abroad, and professional development programmes increase awareness and understanding of environmental issues.

### **Investment policy**

The Institute keeps its financial assets in ethical financial instruments with Triodos Bank and the Ecology Building Society.

### **Risk Management**

During 2021-22 the Trustees assessed the risks facing CIEEM and the achievement of its objectives. They remain satisfied as to the actions taken to negate or minimise risks whilst remaining aware that there are no absolute assurances that major risks can be avoided in the future.

### **Remuneration policy**

A staff remuneration sub-committee meets annually to review overall salary levels, and senior staff salaries. The committee is composed of the Chair of the Board (the President), the Honorary Secretary and the Honorary Treasurer. Benchmarking of salaries is done periodically and uses external data including the Professional Associations Research Network (PARN) reports and the Trade Association reports.

Salaries for key management personnel were benchmarked in a previous year. These salaries are now set by the Staff Remuneration committee which is a subcommittee of the Governing Board and is made up of the President, the Honorary Treasurer and the Honorary Secretary.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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### **Future Plans**

The Governing Board have approved a budget and operational plan that continues the projects of developing accreditation schemes for the Ecological Clerk of Works role and practitioners undertaking ecological impact assessment (EclA).

Under our "Championing Change" banner the Board have also approved funding activities and resources to improve diversity and inclusion within the sector.

A wide-ranging online conference and training programme will support our members in their continuing professional development. We will continue to develop our webinar programme throughout the year and support the Member Networks to organise events and activities and to engage members through online events and activities. Now that COVID-19 restrictions are easing or entirely lifted, we will also return to having more face-to-face conferences and training events, while balancing the needs of members, new ways of working and environmental/sustainability concerns.

We will continue to respond to UK and Irish governments' consultations on environmental topics linked to a high volume of new legislation and policy initiatives. As part of our 'Challenge and Influence' agenda we will be proactive in leading discussions around green skills, natural capital assessment and environmental net gain.

Our work to raise standards of professional practice will continue and we plan to publish revised guidance on good working practices as well as new advice on air quality impact assessment. Work on developing new guidance for bat mitigation will continue, together with advice and guidance for members in England on biodiversity net gain. Long-term projects, such as the Raising Standards project and the development of the accredited ECoW scheme will continue.

The Governing Board has recognised that the 2022-23 operational year will be a difficult one due to externalities including the cost of living crisis, the war in Ukraine, and internal concerns around recruitment and staff retention. The Board have approved a budget and operational plan for the 2022/23 year that is aimed at consolidating and building on the successes and efforts achieved in the 2021/22 year.

Key projects and activities for the coming year include:

Engaging with key policy and legislation events such as COP15, COP26 and the development of the Environment Bill (in the UK).

Publishing guidance on bat mitigation techniques, good practice guidance resources and new professional competency standards.

Developing raising standards, accreditation schemes for the Ecological Clerk of Works role and practitioners undertaking ecological impact assessment (EclA).

Taking steps to create a more diverse and inclusive profession.

Supporting early careers entrants coming into the profession.

The Board is also acutely aware and concerned that the success of CIEEM is adding to capacity and workload issues in the Secretariat. Coupled with the developing cost of living crisis this is potentially putting strain on individuals within the Secretariat which could impact on staff's wellbeing and resilience. Although there are few quick fixes available to us, the Board will continue to work with the Secretariat on smart ways of working and providing the resources they need to do their work.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Administrative Information**

The Institute was incorporated as a company on 19th August 1991 and is a Royal Charter company limited by guarantee. It became a Chartered Institute (CIEEM) on 1st April 2013. CIEEM was awarded charitable status (registered in England and Wales) on 12 June 2020. CIEEM's governing document is its Royal Charter and Byelaws. Management of CIEEM is through a Governing Board comprising the President, Vice Presidents (four), Honorary Treasurer, Company Secretary and up to five ordinary members. Ten of the 12 members of the Governing Board must be elected from the membership. The Governing Board has seven committees or subcommittees responsible for the strategic development and operational implementation of specific areas of activity: Professional Standards Committee; Membership Admissions Committee; Training, Education and Careers Development Committee; Registration Authority; Staff Remuneration Sub-committee; Audit Risk and Investment Sub-committee.

### **Trustees**

Prof P M Wade	(Resigned 17 November 2021)
Ms L J Kerslake	(Resigned 17 November 2021)
Mr P Wilkinson	
Dr T Hounsome	
Mr C J Gerrard	
Ms P A Nolan	
Ms P Lewns	
Mr I W Woodrow	
Dr R J Handley	
Dr D Hirst	
Dr C McParland	
Dr P Clack	
Ms E Strike	(Appointed 17 November 2021)
Ms H Williams	(Appointed 17 November 2021)

Recruitment and appointment of trustees are made via nominations from the membership and elections which only members with a Professional grade are allowed to vote as per our Governance Regulations.

Induction and training of trustees is provided by an information pack alongside training by The National Council for Voluntary Organisations.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Chartered Institute of Ecology and Environmental Management for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

### **Auditor**

The auditor, Azets Audit Services, will be proposed for reappointment at the AGM in November 2022.

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



**Dr R J Handley**

Trustee

Dated: 23 June 2022

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### Opinion

We have audited the financial statements of Chartered Institute of Ecology and Environmental Management (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### **Matters on which we are required to report by exception**

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

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

#### **Responsibilities of trustees**

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### Use of our report

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

**Michael Tizard (Senior Statutory Auditor)**  
**for and on behalf of Azets Audit Services**

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**Chartered Accountants**  
**Statutory Auditor**

Athenia House  
10-14 Andover Road  
Winchester  
Hampshire  
United Kingdom  
SO23 7BS

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	<b>Notes</b>						
<b><u>Income and endowments from:</u></b>							
Donations, legacies and grants	<b>3</b>	-	30,000	30,000	32,007	-	32,007
Charitable activities	<b>4</b>	1,345,623	57,465	1,403,088	1,234,771	37,150	1,271,921
Investments	<b>5</b>	1,760	-	1,760	1,680	-	1,680
Other income	<b>6</b>	419	-	419	276	-	276
<b>Total income</b>		<u>1,347,802</u>	<u>87,465</u>	<u>1,435,267</u>	<u>1,268,734</u>	<u>37,150</u>	<u>1,305,884</u>
<b><u>Expenditure on:</u></b>							
Charitable activities	<b>7</b>	<u>1,283,498</u>	<u>70,465</u>	<u>1,353,963</u>	<u>1,165,812</u>	<u>37,150</u>	<u>1,202,962</u>
<b>Net income for the year/ Net movement in funds</b>		64,304	17,000	81,304	102,922	-	102,922
Fund balances at 1 April 2021		<u>115,683</u>	-	<u>115,683</u>	<u>12,761</u>	-	<u>12,761</u>
<b>Fund balances at 31 March 2022</b>		<u><u>179,987</u></u>	<u><u>17,000</u></u>	<u><u>196,987</u></u>	<u><u>115,683</u></u>	<u><u>-</u></u>	<u><u>115,683</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		228		3,362
<b>Current assets</b>					
Debtors	12	94,690		87,229	
Cash at bank and in hand		775,696		690,218	
		<u>870,386</u>		<u>777,447</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(673,627)</u>		<u>(665,126)</u>	
Net current assets			196,759		112,321
<b>Total assets less current liabilities</b>			<u>196,987</u>		<u>115,683</u>
<b>Income funds</b>					
Restricted funds	17		17,000		-
Unrestricted funds	18	<u>179,987</u>		<u>115,683</u>	
			179,987		115,683
			<u>196,987</u>		<u>115,683</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

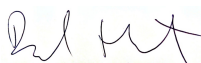
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved by the Trustees on 23 June 2022



Dr R J Handley  
Trustee



Dr D Hirst  
Trustee

Company Registration No. RC000861

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		86,623		199,228
<b>Investing activities</b>					
Investment income received		1,760		1,680	
		<u>1,760</u>		<u>1,680</u>	
<b>Net cash generated from investing activities</b>			1,760		1,680
<b>Financing activities</b>					
Payment of obligations under finance leases		(2,905)		(3,608)	
		<u>(2,905)</u>		<u>(3,608)</u>	
<b>Net cash used in financing activities</b>			(2,905)		(3,608)
<b>Net increase in cash and cash equivalents</b>			85,478		197,300
Cash and cash equivalents at beginning of year			690,218		492,918
<b>Cash and cash equivalents at end of year</b>			<u>775,696</u>		<u>690,218</u>

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# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

Chartered Institute of Ecology and Environmental Management is a royal charter company limited by guarantee incorporated in England and Wales. The registered office is Grosvenor Court, Ampfield Hill, Ampfield, Romsey, Hampshire, SO51 9BD.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership income is recognised in the accounting period to which the services covered by the membership agreement will be available to the member.

Professional development income is recognised on the date on which the related training course is delivered.

Other income is recognised in the period in which the related service is provided.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenses include VAT where applicable, and where the charity is unable to reclaim under its partial exemption calculations.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on cost
Fixtures and fittings	10% on cost
Computers	33% on cost
Software	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### ***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

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

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

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. The expense is allocated between activities and restricted funds on the basis of staff time used for the different activities.

#### **1.12 Leases**

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

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

#### **1.13 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations, legacies and grants

	<b>Restricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	£
Donations and gifts	30,000	210
Covid-19 Government grant	-	31,797
	<u>30,000</u>	<u>32,007</u>
	<u><u>30,000</u></u>	<u><u>32,007</u></u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

	Membership	Member Network	Professional Development	Marketing, Communication & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2022	Total 2021
	2022	2022	2022	2022	2022	2022	2022		
	£	£	£	£	£	£	£	£	£
Sales within charitable activities	894,489	2,105	340,276	91,332	8,333	62,185	3,000	1,401,720	1,271,921
Other income	-	-	-	-	-	1,368	-	1,368	-
	<u>894,489</u>	<u>2,105</u>	<u>340,276</u>	<u>91,332</u>	<u>8,333</u>	<u>63,553</u>	<u>3,000</u>	<u>1,403,088</u>	<u>1,271,921</u>
Analysis by fund									
Unrestricted funds	894,489	2,105	340,276	91,332	8,333	6,088	3,000	1,345,623	1,234,771
Restricted funds	-	-	-	-	-	57,465	-	57,465	37,150
	<u>894,489</u>	<u>2,105</u>	<u>340,276</u>	<u>91,332</u>	<u>8,333</u>	<u>63,553</u>	<u>3,000</u>	<u>1,403,088</u>	<u>1,271,921</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

(Continued)

For the year ended 31 March 2021

	Membership	Member Network	Professional Development	Marketing, Communication & Registered Practices	Policy & Information	Professional Standards	Total 2021
	£	£	£	£	£	£	£
Sales within charitable activities	839,442	158	313,167	63,254	18,750	37,150	1,271,921
Analysis by fund							
Unrestricted funds	839,442	158	313,167	63,254	18,750	-	1,234,771
Restricted funds	-	-	-	-	-	37,150	37,150
	839,442	158	313,167	63,254	18,750	37,150	1,271,921

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 5 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	£
Interest receivable	1,760	1,680
	<u>          </u>	<u>          </u>

### 6 Other income

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	£
Royalties	419	276
	<u>          </u>	<u>          </u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 7 Charitable activities

	Membership	Member Networks	Professional Development	Marketing, Communications & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2022	Total 2021
	2022 £	2022 £	2022 £	2022 £	2022 £	2022 £	2022 £	£	£
Staff costs	202,440	50,121	148,965	-	77,793	-	-	479,319	430,211
Other direct costs	24,429	237	192,492	11,231	93,716	75,763	600	398,468	302,813
	<u>226,869</u>	<u>50,358</u>	<u>341,457</u>	<u>11,231</u>	<u>171,509</u>	<u>75,763</u>	<u>600</u>	<u>877,787</u>	<u>733,024</u>
Share of support costs (see note 8)	112,397	37,268	71,277	43,630	121,956	43,684	27,320	457,532	456,108
Share of governance costs (see note 8)	9,925	666	4,059	1,113	724	1,123	1,034	18,644	13,830
	<u>349,191</u>	<u>88,292</u>	<u>416,793</u>	<u>55,974</u>	<u>294,189</u>	<u>120,570</u>	<u>28,954</u>	<u>1,353,963</u>	<u>1,202,962</u>
<b>Analysis by fund</b>									
Unrestricted funds	349,191	88,292	416,793	55,974	294,189	50,105	28,954	1,283,498	1,165,812
Restricted funds	-	-	-	-	-	70,465	-	70,465	37,150
	<u>349,191</u>	<u>88,292</u>	<u>416,793</u>	<u>55,974</u>	<u>294,189</u>	<u>120,570</u>	<u>28,954</u>	<u>1,353,963</u>	<u>1,202,962</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 7 Charitable activities

(Continued)

For the year ended 31 March 2021

	Membership	Member Networks	Professional Development	Marketing, Communications & Registered Practices	Policy & Information	Professional Standards	Total 2021
	£	£	£	£	£	£	£
Staff costs	211,437	30,065	115,849	-	72,860	-	430,211
Other direct costs	29,345	460	155,595	9,000	73,193	35,220	302,813
	<u>240,782</u>	<u>30,525</u>	<u>271,444</u>	<u>9,000</u>	<u>146,053</u>	<u>35,220</u>	<u>733,024</u>
Share of support costs (see note 8)	124,259	42,917	74,974	50,293	114,473	49,192	456,108
Share of governance costs (see note 8)	9,119	176	2,953	736	341	505	13,830
	<u>374,160</u>	<u>73,618</u>	<u>349,371</u>	<u>60,029</u>	<u>260,867</u>	<u>84,917</u>	<u>1,202,962</u>
Unrestricted funds	374,160	73,618	349,371	60,029	260,867	47,767	1,165,812
Restricted funds	-	-	-	-	-	37,150	37,150
	<u><b>374,160</b></u>	<u><b>73,618</b></u>	<u><b>349,371</b></u>	<u><b>60,029</b></u>	<u><b>260,867</b></u>	<u><b>84,917</b></u>	<u><b>1,202,962</b></u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	226,241	-	226,241	213,612	-	213,612
Depreciation	3,135	-	3,135	3,727	-	3,727
Other staff costs	10,440	4,192	14,632	6,517	1,050	7,567
Rent and rates	46,808	-	46,808	61,943	-	61,943
Property repairs and maintenance	1,921	-	1,921	9,869	-	9,869
Computer running costs	56,438	-	56,438	65,035	-	65,035
Credit card charges	14,389	-	14,389	15,869	-	15,869
Printing and stationery	21,305	-	21,305	14,787	-	14,787
Website costs	5,291	-	5,291	3,746	-	3,746
Partial VAT exemption adjustment	46,809	-	46,809	31,600	-	31,600
Other sundry costs	24,755	-	24,755	29,403	-	29,403
Audit fees	-	6,900	6,900	-	6,550	6,550
Accountancy	-	7,552	7,552	-	6,230	6,230
	<u>457,532</u>	<u>18,644</u>	<u>476,176</u>	<u>456,108</u>	<u>13,830</u>	<u>469,938</u>
Analysed between						
Charitable activities	<u>457,532</u>	<u>18,644</u>	<u>476,176</u>	<u>456,108</u>	<u>13,830</u>	<u>469,938</u>

Governance costs includes payments to the auditors of £6,900 (2021 - £6,550) for audit fees.

### 9 Trustees

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

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 10 Employees

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
	21	20
	<u>21</u>	<u>20</u>

#### Employment costs

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	598,928	549,544
Social security costs	53,260	48,271
Other pension costs	53,372	46,008
	<u>705,560</u>	<u>643,823</u>

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

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
£60,000 - £70,000	-	1
£70,000 - £80,000	1	-
	<u>1</u>	<u>-</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Software £	Total £
<b>Cost</b>					
At 1 April 2021	10,903	2,526	10,670	6,880	30,979
Disposals	(10,903)	-	-	(6,880)	(17,783)
At 31 March 2022	-	2,526	10,670	-	13,196
<b>Depreciation and impairment</b>					
At 1 April 2021	10,903	2,127	7,707	6,880	27,617
Depreciation charged in the year	-	171	2,963	-	3,134
Eliminated in respect of disposals	(10,903)	-	-	(6,880)	(17,783)
At 31 March 2022	-	2,298	10,670	-	12,968
<b>Carrying amount</b>					
At 31 March 2022	-	228	-	-	228
At 31 March 2021	-	399	2,963	-	3,362

The net carrying value of tangible fixed assets includes the following in respect of assets held under finance leases or hire purchase contracts. The depreciation charge in respect of such assets amounted to £2,963 (2021 - £3,557) for the year.

	2022 £	2021 £
Computers	-	2,963

#### 12 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	46,725	69,294
Other debtors	9,855	-
Prepayments and accrued income	38,110	17,935
	94,690	87,229

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 13 Finance lease commitments

Future minimum lease payments due under finance leases:

	2022 £	2021 £
Within one year	-	2,905

Finance lease payments represent rentals payable by the charity for certain items of computer equipment. No restrictions are placed on the use of the assets. The average lease term is 3 years. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental payments.

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

#### 14 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Obligations under finance leases	13	-	2,905
Other taxation and social security		12,828	12,147
Deferred income	15	542,296	533,464
Trade creditors		54,687	72,214
Other creditors		17,349	7,916
Accruals		46,467	36,480
		<u>673,627</u>	<u>665,126</u>

#### 15 Deferred income

	2022 £	2021 £
Other deferred income	542,296	533,464

	2021 £
Deferred income brought forward	533,464
Deferred income released during the year	(533,464)
Deferred income arising in year	542,296
Deferred income carried forward	<u>542,296</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 16 Retirement benefit schemes

#### Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £53,372 (2021 - £46,008).

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£
Professional Standards	16,650	(16,650)	-	57,465	(40,465)	17,000
Esmee Fairbairn Project	20,500	(20,500)	-	30,000	(30,000)	-
	<u>37,150</u>	<u>(37,150)</u>	<u>-</u>	<u>87,465</u>	<u>(70,465)</u>	<u>17,000</u>

### 18 Unrestricted funds

The income funds of the charity include unrestricted funds comprising the following unexpended balances:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
General Fund	12,761	1,268,734	(1,165,812)	115,683	1,347,802	(1,283,498)	179,987
	<u>12,761</u>	<u>1,268,734</u>	<u>(1,165,812)</u>	<u>115,683</u>	<u>1,347,802</u>	<u>(1,283,498)</u>	<u>179,987</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	228	-	228	3,362	-	3,362
Current assets/ (liabilities)	179,759	17,000	196,759	112,321	-	112,321
	<u>179,987</u>	<u>17,000</u>	<u>196,987</u>	<u>115,683</u>	<u>-</u>	<u>115,683</u>

### 20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	35,100	-
Between two and five years	132,512	-
	<u>167,612</u>	<u>-</u>

Lease payments of £28,252 (2021 £21,688) have been recognised as an expense in the year ended 31 March 2022.

### 21 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate compensation	<u>246,212</u>	<u>230,226</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

<b>22</b>	<b>Cash generated from operations</b>		<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
	Surplus for the year		81,304	102,922
	Adjustments for:			
	Investment income recognised in statement of financial activities		(1,760)	(1,680)
	Depreciation of tangible fixed assets		3,135	3,727
	Movements in working capital:			
	(Increase) in debtors		(7,462)	(21,135)
	Increase in creditors		2,574	11,627
	Increase in deferred income		8,832	103,767
	<b>Cash generated from operations</b>		<b>86,623</b>	<b>199,228</b>
<b>23</b>	<b>Analysis of changes in net funds</b>			
		<b>At 1 April 2021</b>	<b>Cash flows</b>	<b>At 31 March 2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	Cash at bank and in hand	690,218	85,478	775,696
	Obligations under finance leases	(2,905)	2,905	-
		<u>687,313</u>	<u>88,383</u>	<u>775,696</u>

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# Accounts

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Charity Registration No. 1189915

Company Registration No. RC000861 (England and Wales)

**CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL  
MANAGEMENT**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Prof P M Wade  
Ms L J Kerlake  
P Wilkinson  
Dr T Hounsome  
Mr C J Gerrard  
Ms P A Nolan  
Ms P Lewns  
Mr I W Woodrow  
Dr R J Handley  
Dr D Hirst  
Dr C McParland  
Dr P Clack

(Appointed 24 November  
2020)

### Charity number

1189915

### Company number

RC000861

### Registered office

Grosvenor Court  
Ampfield Hill  
Ampfield  
Romsey  
Hampshire  
SO51 9BD

### Auditor

Azets Audit Services  
Athenia House  
10-14 Andover Road  
Winchester  
Hampshire  
United Kingdom  
SO23 7BS

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# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) *FOR THE YEAR ENDED 31 MARCH 2021*

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The trustees, who are also the directors for the purposes of Company Law, present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Royal Charter, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

The principal activity of the charity in the year under review was to advance the understanding and the standards of practice of ecology and environmental management for the benefit of the natural environment and the public good.

Additionally the charity furthers the conservation, management and enhancement of biodiversity and the maintenance of ecological processes and life support systems essential to a fully functional biosphere through the provision of a professional membership institute for ecologists and environmental managers in the UK and abroad.

The 12-months covered by this report refer to the activities undertaken by staff and volunteers in accordance with the Operational Plan for 2020-21 the penultimate year of the three year Strategic Plan covering 2018 – 2021.

Our mission is to promote the highest standards of professional practice, and to raise the profile of professional ecological and environmental management, for the benefit of nature and society.

Our vision is of a society which values the natural environment and recognises the contribution of professional ecologists and environmental managers to its sustainable management.

Our goal is to increase CIEEM's impact and influence through having a Stronger Voice, Raising Standards and Growing Membership.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Background**

As a consequence of the increasing impact of human activities on the natural environment and the growing awareness of how we need to restore and manage the natural world more sustainably, there continues to be a pressing need for sound advice and action on environmental matters from professionally suitably qualified and highly competent ecologists and environmental managers. The Institute of Ecology and Environmental Management (IEEM) was established in 1991 to advance the understanding of ecology and environmental management and advance the standards of practice of ecology and environmental management for the benefit of the natural environment and the public good. We work to achieve this by identifying and promoting high standards of professional practice, by supporting those in the profession to achieve those standards and advocating ecological and environmental management as a rewarding and respected career.

On 1st April 2013, the Institute received a Royal Charter and changed its name to the Chartered Institute of Ecology and Environmental Management (CIEEM). CIEEM members, who now number 6,400, work across all major employment sectors including private sector consultancies, local authorities, statutory agencies, NGOs, industry, teaching and research, mostly in the UK and Ireland. CIEEM became a Charity registered in England and Wales in June 2020 in recognition of its work to benefit nature and society.

CIEEM members use sound scientific evidence as the mainstay of their work. They are required to practice their profession with an understanding, care, and appreciation for the conservation of nature and natural resources as well as maintaining standards of professionalism and integrity. Innovation, creativity, diligence and collaboration are often at the heart of their activities which, increasingly, are aligned with the societal need to tackle the climate emergency and biodiversity crisis. Connecting people with nature in an equitable and sustained way is also an important element of our members' work.

CIEEM maintains the high standards of work expected of its members through enforcement of the Code of Professional Conduct by which all members are bound. CIEEM provides a range of services to help members deliver better outcomes for biodiversity, including organising a Professional Development Programme of workshops, training courses, webinars and conferences. It publishes technical guidance on good practice in relation to the work of professional ecologists and environmental managers and produces a quarterly members' bulletin, *In Practice*. Advice on aspects of competent practice is provided and special projects are undertaken, often in partnership with other relevant bodies, which lead to the significant development of ideas and tools for practitioners. The activities of CIEEM are greatly enriched by the work of the 11 Geographic Sections which cover the UK and Ireland and, together with the work of four Special Interest Groups covering the UK Overseas Territories, Marine and Coastal Habitats, Ecological Restoration and Habitat Creation, and Academia, offer additional events, networking opportunities and membership promotion.

CIEEM provides advice and support to those seeking to enter the profession through careers guidance and activities as well as networking events. Accreditation of appropriate degree courses by CIEEM ensures that those entering the profession through the formal education route are studying content that will aid their career choices and prepare them for a career in ecology and, or environmental management. A particular current focus is ensuring that the profession is accessible to all regardless of ethnic or socio-economic background, disability or gender.

CIEEM uses its expertise to help shape environmental policy through responses to numerous governmental consultations, policy engagement work and active membership of the Society for the Environment.

CIEEM is a registered charity, a company which is limited by guarantee.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Strategic report**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

### **Achievements and performance**

The Trustees and Directors are pleased to report that despite the disruption caused by the global COVID-19 pandemic 2020-21 has been yet another busy and productive year overseen by the Governing Board on behalf of the membership.

CIEEM's membership is continuing to grow with a healthy stream of new applications supported by a very high retention rate. A key part of the year was invested in providing assistance and guidance for ecologists and environmental managers on how to appropriately and safely continue their work to protect and manage biodiversity in the light of movement restrictions necessitated by the COVID-19 pandemic. The Secretariat team were also able to adapt many of our usual in-person services and support, such as training and conferences, to online events so that both members and non-members had access to the information and training they needed. The Trustees have commended the Secretariat for their remarkable achievement over this period.

Supporting the professional development of our members is a key part of the Institute's role and in 2020-21 the Institute ran 118 successful training courses and events (116 of these online and 2 in-person workshops), 44 webinars, and six conferences. Our Member Networks (Geographic Sections and Special Interest Groups) whilst not as active as in previous years due to the limitations imposed by COVID-19 regulations, ran 21 online events.

Our conference programme was again very popular. The year's programme comprised:

2020 Irish conference: Conservation Approaches to Benefit Biodiversity: Big Ideas for Big Challenges  
2020 Climate and Biodiversity Crises: Professional Approaches and Practical Actions  
2020 Scottish conference: Land Use in Scotland: Changes, Challenges and Solutions  
2020 Time to Change: Putting the Environment at the Heart of Social and Economic Wellbeing  
2021 Welsh conference: Sustainable Management of Freshwater Resources: Bringing Our Rivers Back to Life  
2021 Long term Ecological Research Projects: Using Evidence to Inform Practice

Brexit and divergence of environmental policy have again been prominent in the work of the policy team and volunteer groups in all countries of the UK. Alongside this, we have continued to increase our policy engagement in Ireland which still operates under EU environmental legislation.

We continued to improve our engagement with ministers and civil servants from all UK and Ireland administrations, and improved our relationships with trade press with subsequent increases in requests for media comment. We re-launched the All-Party Parliamentary Group for Nature, a cross-party group of MPs and Peers in Westminster that covers the whole of the UK, whose activities were paused by the December 2019 General Election followed by the series of COVID-19-related lockdowns.

In September 2019, we declared a climate emergency and ecological crisis. The declaration calls for action from our members, governments and society on reducing greenhouse gas emissions through nature-based solutions. The declaration stresses that the climate emergency and biodiversity crisis are inextricably linked and must be addressed together. We subsequently formed an Action 2030 group to guide and deliver our ambition for CIEEM to be carbon net zero by 2030. We will be publishing our carbon management plan showing our roadmap to carbon net zero and the data that we will be recording and monitoring in order to evidence this.

We have also been planning for engagement with the now delayed UN environment conferences (Biodiversity COP15 and Climate COP26).

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2021*

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The 2020 CIEEM Awards Presentation was held online in January 2021. There were two deserving recipients of the CIEEM Medal, Isabella Tree and Dr John James Hopkins. The Tony Bradshaw Award for Outstanding Best Practice was won by JBA Consulting for the Thorne Moors Water Level Management Plan.

Ensuring that work carried out by ecologists and environmental managers is undertaken to a competent standard is necessary to protect the reputation of the profession, to maintain public confidence in its work and to ensure that it leads to the best possible outcomes for ecosystems, their biodiversity and society. The lack of statutory regulation and informed scrutiny of the profession's work can encourage individuals to work outside of their competence and lead to poor outputs and poor outcomes. To this end, CIEEM has been developing a new approach to raising practice standards which we believe will not only significantly help to address the challenges outlined above but will also explore means of identifying evidence-based progression pathways for ecologists and environmental managers looking to advance their careers.

Promoting the concept of Biodiversity Net Gain is important to us and, following the publication of the first UK Principles on Delivering Biodiversity Net Gain in 2016 (in collaboration with IEMA and CIRIA), we continued to work in partnership to develop new guidance for developers, local planning authorities and ecologists which was published in 2019. The announcement that Biodiversity Net Gain is planned to become a mandatory requirement in England when the proposed Environment Bill comes into law has led to some new areas of work for the Institute around good practice in implementation, including a major research project, funded by the Esmee Fairbairn Trust, into the links between delivery of Biodiversity Net Gain and people's wellbeing.

With the help of numerous sponsors, we collaborated with the University of Exeter on research into bat mitigation effectiveness in the built environment. We are following up this research with new industry guidance due to be published in 2021.

These and many other of CIEEM's activities depend on the support, commitment and time freely given by member volunteers. An estimate of this input is about 22,000 hours, CIEEM extends a huge thank you to all our volunteers.

The Registered Practices scheme, which encourages employers to commit to working to high professional standards to deliver good outcomes for biodiversity and in their treatment of staff and customers, expanded during the 2020-21 year despite the challenging economic circumstances. The scheme grew from 100 to 149 Practices over the reporting period.

Towards the end of the reporting period the Governing Board agreed a new Strategic Plan which will cover the period April 2021 to March 2024 and will guide the charity's work. This has five interlinked strategic goals (in no particular order):

- Raise standards
- Champion change
- Challenge and influence
- Achieve Action 2030
- Strengthen and improve

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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### **Financial Review**

The Governing Board was quick to recognise the risks associated with the virus in terms of the potential reduction in income from the cancellation of our face-to-face training programme and conferences, as well as recognising that there could be an impact on membership retention and applications. Accordingly, it approved an operational plan and budget that showed a predicted deficit for the year of £ 64,227.

Working closely with the Secretariat, and a specially convened governance task group, financial impacts on the Institute were mitigated by producing and updating COVID-19 related guidance and delivering training and information online. Feedback on our approach from members and others in the profession was very positive. The financial outturn for the year is a surplus of £102,922 which given the disruption caused by COVID-19 is an excellent result.

### **Reserves Policy**

The Trustees reserves policy is to allow the Institute's financial reserves to grow to approximately six months of essential operating expenditure. The cash balance as at 31 March 2021 stood at £690,218 which represents approximately 6 months of operating expenditure, although the financial reserves being reported in the year end accounts are £115,683. The financial assets are substantially below the cash position due to the deferral of membership income in accordance with the membership subscription income recognition policy. However, the Trustees believe that the cost of providing membership services is lower than the amount deferred and that the actual free financial reserves are in excess of the net current asset position shown on the balance sheet. The Trustees intend to build up the size of 'free' reserves (i.e. monies that do not have to be drawn on for planned operational activities) over the next few years through setting the target of annual budgets with an operating surplus of at least 3% of income.

The principal sources of income are membership subscriptions and professional development programme income. Membership subscriptions support ecologists and environmental managers in the UK, Ireland and abroad, and professional development programmes increase awareness and understanding of environmental issues.

### **Investment policy**

The Institute keeps its financial assets in ethical financial instruments with Triodos Bank and the Ecology Building Society.

### **Risk Management**

During 2020-21 the Trustees assessed the risks facing CIEEM and the achievement of its objectives. They remain satisfied as to the actions taken to negate or minimise risks whilst remaining aware that there are no absolute assurances that major risks can be avoided in the future.

### **Remuneration policy**

A staff remuneration sub-committee meets annually to review overall salary levels, and senior staff salaries. The committee is composed of the Chair of the Board (the President), the Honorary Secretary and the Honorary Treasurer. Benchmarking of salaries is done periodically and uses external data including the Professional Associations Research Network (PARN) reports and the Trade Association reports.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Future Plans**

The ongoing impact of the COVID-19 pandemic has led the Governing Board to take a precautionary approach to planned discretionary spending during 2021-22 and the situation will be closely monitored. Despite this we expect it to be a busy and productive year

A wide-ranging online conference and training programme will support our members in their continuing professional development. Our Summer Conference on the Climate and Biodiversity Crises: Professional approaches and practical solutions will be an important opportunity to raise awareness of how ecology and environmental management professionals can make a difference whilst the CIEEM Autumn two-day conference will focus on Time to change: Putting the environment at the heart of economic and social wellbeing. We will continue to expand our webinar programme throughout the year and support the Member Networks to organise events and activities and to engage members through online events and activities.

We anticipate the year being an extremely busy one for our policy work, with new legislation in the UK related to Brexit, including legislation concerning to the environment, agriculture and fisheries. We expect to see increasingly divergent legislation across the UK's devolved administrations. In addition, we will be supporting members in Ireland who will continue to be working to European Union Directives as well as the development of national policy.

Our work to raise standards of professional practice will continue and we plan to publish revised guidance on good working practices as well as new advice on air quality impact assessment. Work on developing new guidance for bat mitigation will continue, together with advice and guidance for members in England on biodiversity net gain. Long-term projects, such as the Raising Standards project and the development of the accredited ECoW scheme will continue.

We applied for charitable status during the 2019/20 year and this was granted in June 2020 in recognition of our work to promote positive outcomes for biodiversity and the benefits to the public that that would provide through supporting our members activities.

The Governing Board has recognised that the 2021-22 operational year will be a difficult one due to the continued restrictions imposed due to the COVID-19 pandemic and the fact that these may continue to change due to the emergence of different variants of the virus. The Board have therefore approved an operational plan and budget that whilst being ambitious, is aimed at consolidating and building on the successes and efforts achieved in the 2020/21 year.

Key projects and activities for the coming year include:

- Engaging with key policy and legislation events such as COP15, COP26 and the development of the Environment Bill (in the UK).
- Publishing research on Biodiversity Net Gain and wellbeing.
- Publishing guidance on bat mitigation techniques, good practice guidance resources and new professional competency standards.
- Developing raising standards, accreditation schemes for the Ecological Clerk of Works role and practitioners undertaking ecological impact assessment (EclA).
- Taking steps to create a more diverse and inclusive profession.
- Supporting early careers entrants coming into the profession.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### Structure, governance and management

#### Administrative Information

The Institute was incorporated as a company on 19th August 1991 and is a company limited by guarantee. It became a Chartered Institute (CIEEM) on 1st April 2013. CIEEM was awarded charitable status (registered in England and Wales) on 12 June 2020. CIEEM's governing document is its Royal Charter and Byelaws. Management of CIEEM is through a Governing Board comprising the President, Vice Presidents (four), Honorary Treasurer, Company Secretary and up to five ordinary members. Ten of the 12 members of the Governing Board must be elected from the membership. The Governing Board has seven committees or sub-committees responsible for the strategic development and operational implementation of specific areas of activity: Professional Standards Committee; Membership Admissions Committee; Training, Education and Careers Development Committee; Registration Authority; Staff Remuneration Sub-committee; Audit and Risk Sub-committee.

#### Trustees

Prof P M Wade

Ms L J Kerslake

P Wilkinson

Dr T Hounsome

Mr C Levine

(Resigned 17 December 2020)

Mr C J Gerrard

Ms P A Nolan

Ms P Lewns

Mr I W Woodrow

Dr R J Handley

Dr D Hirst

Dr C McParland

Dr P Clack

(Appointed 24 November 2020)

Recruitment and appointment of trustees are made via nominations from the membership and elections which only members with a Professional grade are allowed to vote as per our Governance Regulations.

Induction and training of trustees is provided by an information pack alongside training by The National Council for Voluntary Organisations.

Salaries for key management personnel were benchmarked in a previous year. These salaries are now set by the Staff Remuneration committee which is a sub committee of the Governing Board and is made up of the President, the Honorary Treasurer and the Honorary Secretary.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Chartered Institute of Ecology and Environmental Management for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the 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.

### **Auditor**

The auditor, Azets Audit Services, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

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



.....  
**Prof P M Wade**

Trustee

Dated: 20 October 2021  
.....

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### Opinion

We have audited the financial statements of Chartered Institute of Ecology and Environmental Management (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

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

We have nothing to report in this regard.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### **Matters on which we are required to report by exception**

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

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

#### **Responsibilities of trustees**

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

#### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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#### Use of our report

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

*Azets Audit Services*

17 November 2021

**Michael Tizard (Senior Statutory Auditor)**  
for and on behalf of Azets Audit Services

.....

**Chartered Accountants**  
**Statutory Auditor**

Athenia House  
10-14 Andover Road  
Winchester  
Hampshire  
United Kingdom  
SO23 7BS

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
<b><u>Income and endowments from:</u></b>					
Donations, legacies and grants	3	32,007	-	32,007	-
Charitable activities	4	1,234,771	37,150	1,271,921	1,300,526
Investments	5	1,680	-	1,680	2,602
Other income	6	276	-	276	92
<b>Total income</b>		<b>1,268,734</b>	<b>37,150</b>	<b>1,305,884</b>	<b>1,303,220</b>
<b><u>Expenditure on:</u></b>					
Charitable activities	7	1,165,812	37,150	1,202,962	1,297,993
<b>Net income for the year/ Net movement in funds</b>		<b>102,922</b>	<b>-</b>	<b>102,922</b>	<b>5,227</b>
Fund balances at 1 April 2020		12,761	-	12,761	7,534
<b>Fund balances at 31 March 2021</b>		<b>115,683</b>	<b>-</b>	<b>115,683</b>	<b>12,761</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	11		3,362		7,089
<b>Current assets</b>					
Debtors	12	87,229		66,094	
Cash at bank and in hand		690,218		492,918	
		<u>777,447</u>		<u>559,012</u>	
<b>Creditors: amounts falling due within one year</b>	14	(665,126)		(550,435)	
Net current assets			<u>112,321</u>		<u>8,577</u>
<b>Total assets less current liabilities</b>			<u>115,683</u>		<u>15,666</u>
<b>Creditors: amounts falling due after more than one year</b>	15		-		(2,905)
<b>Net assets</b>			<u><u>115,683</u></u>		<u><u>12,761</u></u>
<b>Income funds</b>					
Unrestricted funds			<u>115,683</u>		<u>12,761</u>
			<u><u>115,683</u></u>		<u><u>12,761</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

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

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

The financial statements were approved by the Trustees on .....3/11/21.....

.....  
Dr D Hirst   
Trustee

Company Registration No. RC000861

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## STATEMENT OF CASH FLOWS

*FOR THE YEAR ENDED 31 MARCH 2021*

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	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	20		199,228		97,353
<b>Investing activities</b>					
Investment income received		1,680		2,602	
<b>Net cash generated from investing activities</b>			1,680		2,602
<b>Financing activities</b>					
Payment of obligations under finance leases		(3,608)		(3,301)	
<b>Net cash used in financing activities</b>			(3,608)		(3,301)
<b>Net increase in cash and cash equivalents</b>			197,300		96,654
Cash and cash equivalents at beginning of year			492,918		396,264
<b>Cash and cash equivalents at end of year</b>			690,218		492,918

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# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2021*

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### 1 Accounting policies

#### Charity information

Chartered Institute of Ecology and Environmental Management is a private charitable company limited by guarantee incorporated in England and Wales. The registered office is Grosvenor Court, Ampfield Hill, Ampfield, Romsey, Hampshire, SO51 9BD.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership income is recognised in the accounting period to which the services covered by the membership agreement will be available to the member.

Professional development income is recognised on the date on which the related training course is delivered.

Other income is recognised in the period in which the related service is provided.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies (Continued)

#### 1.5 Expenditure

Expenses include VAT where applicable, and where the charity is unable to reclaim under its partial exemption calculations.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on cost
Fixtures and fittings	10% on cost
Computers	33% on cost
Software	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

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

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

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. The expense is allocated between activities and restricted funds on the basis of staff time used for the different activities.

#### **1.12 Leases**

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

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

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

#### **1.13 Foreign exchange**

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations, legacies and grants

	<b>Unrestricted funds</b>	Total
	<b>2021</b>	2020
	£	£
Donations and gifts	210	-
Covid-19 Government grant	31,797	-
	<u>32,007</u>	<u>-</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities	Membership		Member Network		Professional Development		Marketing, Communication & Registered Practices		Policy & Information		Professional Standards		Total	
	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2020	2020
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Sales within charitable activities	839,442	158	313,167	63,254	18,750	37,150	1,271,921	1,300,526						
Analysis by fund														
Unrestricted funds	839,442	158	313,167	63,254	18,750	-	1,234,771	1,300,526						
Restricted funds	-	-	-	-	-	37,150	37,150	-						
	839,442	158	313,167	63,254	18,750	37,150	1,271,921	1,300,526						

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

		(Continued)							
4	Charitable activities	Membership	Member Network	Professional Development	Marketing, Communication & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2020
		£	£	£	£	£	£	£	£
	For the year ended 31 March 2020								
	Sales within charitable activities	791,581	10,645	373,855	58,862	16,333	31,000	18,250	1,300,526
	Analysis by fund								
	Unrestricted funds	791,581	10,645	373,855	58,862	16,333	31,000	18,250	1,300,526

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 5 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	£
Interest receivable	1,680	2,602
	<u>          </u>	<u>          </u>

### 6 Other income

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	<b>£</b>	£
Royalties	276	92
	<u>          </u>	<u>          </u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities	Membership		Member Networks		Professional Development		Registered Practices		Marketing, Communications & Information		Policy & Information		Professional Standards		Total	
	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2020
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs	211,437	30,065	115,849	-	72,860	-	430,211	378,022								
Other direct costs	29,345	460	155,595	9,000	73,193	9,000	302,813	416,304								
	240,782	30,525	271,444	9,000	146,053	9,000	733,024	794,326								
Share of support costs (see note 8)	124,259	42,917	74,974	50,293	114,473	50,293	456,108	477,631								
Share of governance costs (see note 8)	9,119	176	2,953	736	341	736	13,830	26,036								
	374,160	73,618	349,371	60,029	260,867	60,029	1,202,962	1,297,993								
<b>Analysis by fund</b>																
Unrestricted funds	374,160	73,618	349,371	60,029	260,867	60,029	1,165,812	1,297,993								
Restricted funds	-	-	-	-	-	-	37,150	-								
	374,160	73,618	349,371	60,029	260,867	60,029	1,202,962	1,297,993								

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

	(Continued)									
	For the year ended 31 March 2020									
	Membership	Member Networks	Professional Development	Marketing, Communication & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2020		
	£	£	£	£	£	£	£	£	£	£
7 Charitable activities										
Staff costs	179,289	30,192	94,533	-	74,008	-	-	378,022		
Other direct costs	10,342	9,942	237,300	21,396	96,193	37,448	3,683	416,304		
Other charitable expenditure	-	-	-	-	-	-	-	-		
Grant funding of activities (see note 8)	189,631	40,134	331,833	21,396	170,201	37,448	3,683	794,326		
Share of support costs (see note 8)	112,687	47,296	83,970	54,395	122,080	53,042	4,161	477,631		
Share of governance costs (see note 8)	14,237	1,266	5,623	1,844	1,334	1,510	222	26,036		
Unrestricted funds	316,555	88,696	421,426	77,635	293,615	92,000	8,066	1,297,993		
	316,555	88,696	421,426	77,635	293,615	92,000	8,066	1,297,993		

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	213,612	-	213,612	207,196	-	207,196
Depreciation	3,727	-	3,727	3,727	-	3,727
Other staff costs	6,517	1,050	7,567	12,061	8,815	20,876
Rent and rates	61,943	-	61,943	61,423	-	61,423
Property repairs and maintenance	9,869	-	9,869	23,162	-	23,162
Computer running costs	65,035	-	65,035	58,539	-	58,539
Credit card charges	15,869	-	15,869	16,157	-	16,157
Printing and stationery	14,787	-	14,787	13,723	-	13,723
Website costs	3,746	-	3,746	11,838	-	11,838
Partial VAT exemption adjustment	31,600	-	31,600	37,942	-	37,942
Other sundry costs	29,403	-	29,403	31,863	-	31,863
Audit fees	-	6,550	6,550	-	6,400	6,400
Accountancy	-	6,230	6,230	-	10,821	10,821
	<u>456,108</u>	<u>13,830</u>	<u>469,938</u>	<u>477,631</u>	<u>26,036</u>	<u>503,667</u>
Analysed between						
Charitable activities	<u>456,108</u>	<u>13,830</u>	<u>469,938</u>	<u>477,631</u>	<u>26,036</u>	<u>503,667</u>

Governance costs includes payments to the auditors of £6,550 (2020 - £6,400) for audit fees.

## 9 Trustees

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

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	20	19
	<u>20</u>	<u>19</u>
<b>Employment costs</b>	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	549,544	499,062
Social security costs	48,271	43,675
Other pension costs	31,965	26,670
	<u>629,780</u>	<u>569,407</u>

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

	2021 Number	2020 Number
£60,000 - £70,000	1	1
	<u>1</u>	<u>1</u>

### 11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Software £	Total £
<b>Cost</b>					
At 1 April 2020	10,903	2,526	10,670	6,880	30,979
At 31 March 2021	<u>10,903</u>	<u>2,526</u>	<u>10,670</u>	<u>6,880</u>	<u>30,979</u>
<b>Depreciation and impairment</b>					
At 1 April 2020	10,903	1,957	4,150	6,880	23,890
Depreciation charged in the year	-	170	3,557	-	3,727
At 31 March 2021	<u>10,903</u>	<u>2,127</u>	<u>7,707</u>	<u>6,880</u>	<u>27,617</u>
<b>Carrying amount</b>					
At 31 March 2021	<u>-</u>	<u>399</u>	<u>2,963</u>	<u>-</u>	<u>3,362</u>
At 31 March 2020	<u>-</u>	<u>569</u>	<u>6,520</u>	<u>-</u>	<u>7,089</u>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 11 Tangible fixed assets (Continued)

The net carrying value of tangible fixed assets includes the following in respect of assets held under finance leases or hire purchase contracts. The depreciation charge in respect of such assets amounted to £3,557 (2020 - £3,557) for the year.

	2021 £	2020 £
Computers	2,963	6,520

### 12 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	69,294	53,972
Prepayments and accrued income	17,935	12,122
	<u>87,229</u>	<u>66,094</u>

### 13 Finance lease commitments

Future minimum lease payments due under finance leases:

	2021 £	2020 £
Within one year	2,905	3,608
Within two and five years	-	2,905
	<u>2,905</u>	<u>6,513</u>

Finance lease payments represent rentals payable by the charity for certain items of computer equipment. No restrictions are placed on the use of the assets. The average lease term is 3 years. All leases are on a fixed repayment basis and no arrangements have been entered into for contingent rental payments.

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

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 14 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Obligations under finance leases	13	2,905	3,608
Other taxation and social security		12,147	11,831
Deferred income	16	533,464	429,697
Trade creditors		72,214	71,075
Other creditors		7,916	6,793
Accruals		36,480	27,431
		<u>665,126</u>	<u>550,435</u>

### 15 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Obligations under finance leases	13	-	2,905
		<u>-</u>	<u>2,905</u>

### 16 Deferred income

	2021 £	2020 £
Other deferred income	533,464	429,697
	<u>533,464</u>	<u>429,697</u>

	2021 £
Deferred income brought forward	429,697
Deferred income released during the year	(429,697)
Deferred income at year end	<u>533,464</u>
	<u>533,464</u>

### 17 Retirement benefit schemes

#### Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £31,965 (2020 - £26,670).

### 18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

18 Operating lease commitments	(Continued)	
	2021 £	2020 £
Within one year	-	21,688

The operating leases represent leases to third parties. The leases are negotiated over terms of 10 years and rentals are fixed.

Lease payments of £21,688 have been recognised as an expense in the year ended 31 March 2021.

### 19 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate compensation	230,226	218,820

20 Cash generated from operations	2021 £	2020 £
Surplus for the year	102,922	5,227
Adjustments for:		
Investment income recognised in statement of financial activities	(1,680)	(2,602)
Depreciation of tangible fixed assets	3,727	3,727
Movements in working capital:		
(Increase) in debtors	(21,135)	(23,056)
Increase in creditors	11,627	44,847
Increase in deferred income	103,767	69,210
<b>Cash generated from operations</b>	<b>199,228</b>	<b>97,353</b>

# CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 21 Analysis of changes in net funds

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	492,918	197,300	690,218
Obligations under finance leases	(6,513)	3,608	(2,905)
	<u>486,405</u>	<u>200,908</u>	<u>687,313</u>