

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

Trustees	Prof P M Wade Ms L J Kerslake 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	

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*

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

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

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

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 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 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

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

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 (EcIA).
- 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

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 Hounscome

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

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.



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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

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

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

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

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

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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 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
<u>Income and endowments from:</u>					
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
Total income		1,268,734	37,150	1,305,884	1,303,220
<u>Expenditure on:</u>					
Charitable activities	7	1,165,812	37,150	1,202,962	1,297,993
Net income for the year/ Net movement in funds		102,922	-	102,922	5,227
Fund balances at 1 April 2020		12,761	-	12,761	7,534
Fund balances at 31 March 2021		115,683	-	115,683	12,761

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 £	£
Fixed assets					
Tangible assets	11		3,362		7,089
Current assets					
Debtors	12	87,229		66,094	
Cash at bank and in hand		690,218		492,918	
		<u>777,447</u>		<u>559,012</u>	
Creditors: amounts falling due within one year	14	(665,126)		(550,435)	
Net current assets			112,321		8,577
Total assets less current liabilities			115,683		15,666
Creditors: amounts falling due after more than one year	15		-		(2,905)
Net assets			<u>115,683</u>		<u>12,761</u>
Income funds					
Unrestricted funds			115,683		12,761
			<u>115,683</u>		<u>12,761</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 on3/11/21.....

.....
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

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	20		199,228		97,353
Investing activities					
Investment income received		1,680		2,602	
Net cash generated from investing activities			1,680		2,602
Financing activities					
Payment of obligations under finance leases		(3,608)		(3,301)	
Net cash used in financing activities			(3,608)		(3,301)
Net increase in cash and cash equivalents			197,300		96,654
Cash and cash equivalents at beginning of year			492,918		396,264
Cash and cash equivalents at end of year			690,218		492,918

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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

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

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

	Unrestricted funds	Total
	2021 £	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	Total 2020
	2021 £	2021 £	2021 £	2021 £	2021 £	2021 £	£	£
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

4 Charitable activities	(Continued)									
	For the year ended 31 March 2020	Membership	Member Network	Professional Development	Marketing, Communication & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 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*

5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	1,680	2,602
	=====	=====

6 Other income

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Royalties	276	92
	=====	=====

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		Marketing, Communications & Registered Practices		Policy & Information		Professional Standards	Total	
	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		302,813	416,304			
	240,782	30,525		271,444	9,000	146,053		733,024	794,326			
Share of support costs (see note 8)	124,259	42,917		74,974	50,293	114,473		456,108	477,631			
Share of governance costs (see note 8)	9,119	176		2,953	736	341		13,830	26,036			
	374,160	73,618		349,371	60,029	260,867		1,202,962	1,297,993			
Analysis by fund												
Unrestricted funds	374,160	73,618		349,371	60,029	260,867		1,165,812	1,297,993			
Restricted funds	-	-		-	-	-		37,150	-			
	374,160	73,618		349,371	60,029	260,867		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

7 Charitable activities		(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	
£	£		£	£	£	£	£	£	
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
Employment costs	2021 £	2020 £
Wages and salaries	549,544	499,062
Social security costs	48,271	43,675
Other pension costs	31,965	26,670
	629,780	569,407

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

	2021 Number	2020 Number
£60,000 - £70,000	1	1

11 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Software £	Total £
Cost					
At 1 April 2020	10,903	2,526	10,670	6,880	30,979
At 31 March 2021	10,903	2,526	10,670	6,880	30,979
Depreciation and impairment					
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	10,903	2,127	7,707	6,880	27,617
Carrying amount					
At 31 March 2021	-	399	2,963	-	3,362
At 31 March 2020	-	569	6,520	-	7,089

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 £
Amounts falling due within one year:		
Trade debtors	69,294	53,972
Prepayments and accrued income	17,935	12,122
	87,229	66,094

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
	2,905	6,513

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		533,464
		<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
	Cash generated from operations	199,228	97,353

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2021*

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>