

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

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
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 2024

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

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

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

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.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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

FOR THE YEAR ENDED 31 MARCH 2024

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 (tonnesCO₂e) 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 TonnesCO₂e. 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

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

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

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

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:

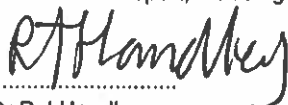
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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

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

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

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

5 July 2024

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

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

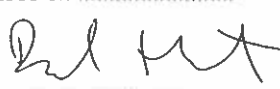
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

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

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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*

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*

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
	13,446	11,562

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>
Analysis by fund									
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>
Analysis by fund								
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

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	27	23

Employment costs

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

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

	2024 Number	2023 Number
£70,000 - £80,000	1	1

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

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

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

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

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Current assets/(liabilities)	310,218	61,659	371,877	261,401	24,987	286,388
	310,218	61,659	371,877	261,401	24,987	286,388

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	<u>269,618</u>	<u>258,492</u>

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
Cash generated from operations	<u>76,569</u>	<u>151,730</u>

22 Analysis of changes in net funds

The charitable company had no debt during the year.