



Time to act

Annual Report and Financial Statements

For the year ended 31 December 2022

Registered Charity No. 290350



Contents

1. Trustees' Annual Report	3
2. Independent Auditors' Report	20
3. Consolidated statement of financial activities	23
4. Balance sheets	24
5. Consolidated cash flow	25
6. Notes of financial statements	26
7. About CIEH	49
8. Advisors	50

Trustees' Annual Report

The Board of Trustees present their report together with the Audited Financial Statements for the year ended 31 December 2022.

Objectives and activities

The charitable objectives of the Chartered Institute of Environmental Health (CIEH) are to promote for the public benefit the theory and science of environmental health in all its aspects and to disseminate knowledge about environmental health.

To support the delivery of our vision of safer, cleaner and healthier environments for the benefit of people, businesses and local communities, the Board of Trustees has agreed the following strategic priorities:

- **A sustainable profession**
 - Position CIEH as leaders shaping the future of environmental health
 - Put our members at the heart of the conversation about the future of the profession
 - Work with partners to plan for the workforce of tomorrow
 - Raise the profile and attractiveness of environmental health careers
- **A sustainable organisation**
 - Develop new ways of working that mobilise member champions
 - Enhance our members' roles in shaping CIEH's activities
 - Streamline internal structures
 - Secure CIEH's financial future
- **A sustainable world**
 - Play our part in the race to achieve net zero
 - Work with partners to explore more sustainable ways of working
 - Work with government on key environmental issues
 - Promote environmental health to guide and support efforts by government, businesses, and the public

We have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and when planning our programme of activities. The activities of CIEH are outlined in this report and further details can be found in our Annual Review which is available to download from our website.

Achievements and performance

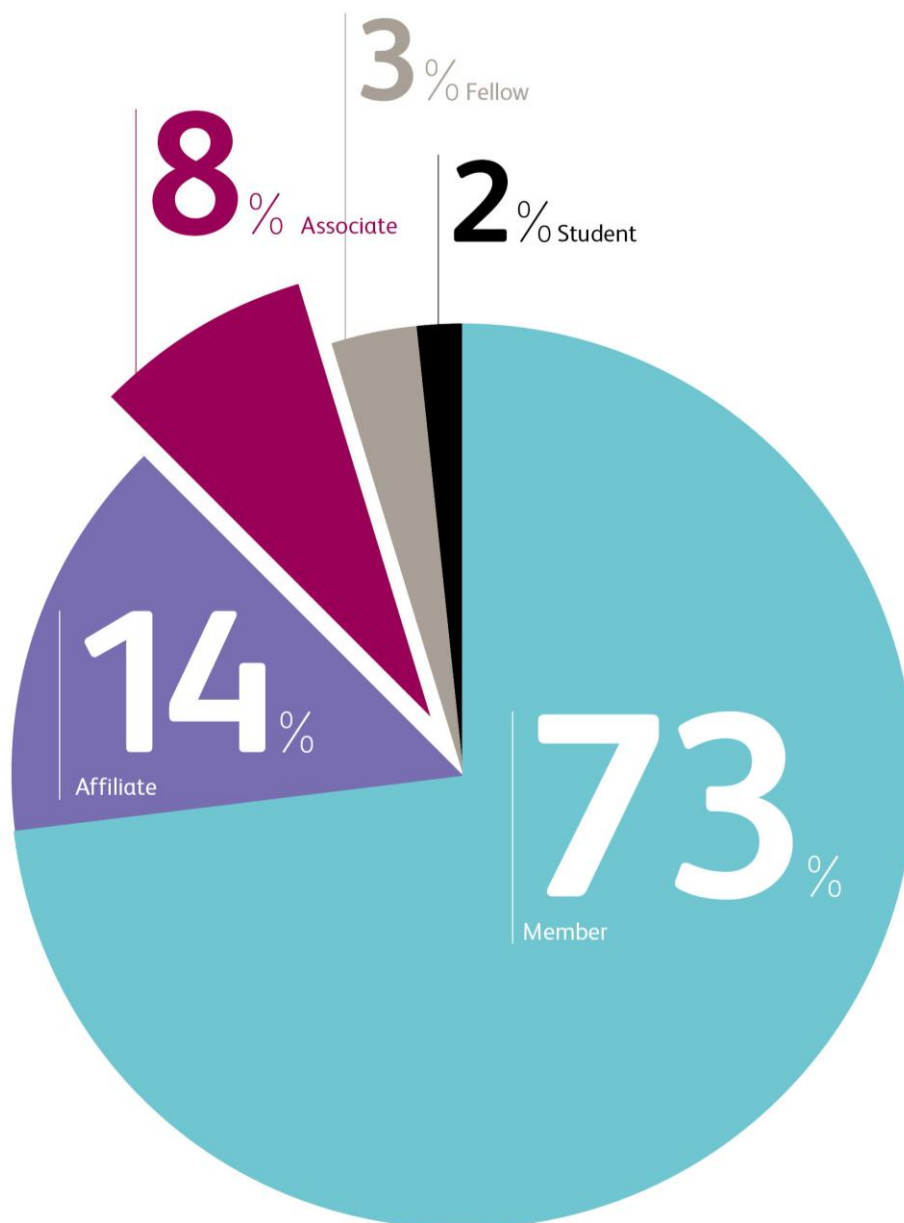
The Board of Trustees engaged in a thorough review of CIEH's strategy, focusing upon delivering sustainability for CIEH, for the environmental health profession, and for the impact and contribution upon our world. This strategic review heightened the attention given to the shape of the financial structure of the Institute. As the year drew to a close, significant action was taken to eliminate the long-standing pension scheme deficit, and to implement a restructuring of the staff team. These major step changes towards a more sustainable financial future for CIEH itself were accompanied by solid delivery across our suite of services and activities.



2022 saw us welcome 776 new members to CIEH, with 2,018 of you having achieved Chartered Status. Another milestone as we strengthen the profession and endeavour to expand our membership.

- 776 new members
- 7,255 members
- 2,018 members with Chartered Status

Our membership by grade



CIEH is committed to ensuring that members get the most out of our organisation, and 2022 saw us further develop our offer of outstanding professional development, networking, the latest industry news, and representation.

From low-cost bitesize training sessions to two-day conferences, we have an exciting and expanding programme of events. Our online events and training continue to be in high demand, offering flexible and easy access continual professional development. Last year alone we had 2,493 members attending our coffee catch ups. We will continue building informal member spaces to provide unique networking opportunities with your community.

We recognise the hard work of our member volunteers to represent the profession. The 2021 President's Commission saw the establishment of the CIEH Mentor network which continues to this day. Thanks to these mentors and career ambassadors, new environmental health professionals starting out in their careers now have invaluable support.

Alongside the creation of the Directory of Student Training Opportunities (DSTO), we also launched new interactive training exercises to support members on the pathway to registration. These sessions provide a safe place for students to make mistakes and learn from them, with the support of experienced mentors. We know that colleagues can find it difficult to get actual experience in these kinds of incidents, so these exercises have been developed to provide alternatives to real-life incidents.

There is also our flagship President's Challenge. Taking place each year, the President's Challenge builds a sense of community alongside raising money for charity. These challenges have brought together members and championed physical and mental health, whilst supporting various important causes along the way. It showcases the spirit of our members and our profession.

Whilst the COVID pandemic begins to fade, virtual events of all types have seen very significant growth, despite global restrictions being lifted upon live, face to face events. Virtual events have enabled CIEH to continue to engage with our members and stakeholders on a bigger scale than ever before; from community style coffee catch up meetings, webinars and conferences, to technical training.

Accessibility is a huge factor in our decisions to remain focussed on delivering online events and training. Prohibitive logistical and financial limitations on attendees are removed or at least reduced with virtual events.

And the numbers speak for themselves, our annual conferences saw on average a 20% increase in delegate numbers in 2022 from the previous year, and the feedback supports this trend with majority of attendees enjoying their online experience.

That said, we will continue to offer some training face to face, as it has been designed specifically for this purpose.



We continue to offer our popular in-house training – offering bespoke training solutions which can be delivered, face to face either at your offices or a venue of your choice. Whether the CIEH event, training, or meeting is virtual, in-person, or a hybrid, our goals will remain the same, to provide the best membership engagement, learning and development that we can offer, reflecting and delivering what our members need.

- **10,000 delegates attending CIEH courses**
- **6 headline conferences**
- **3,500 attending 'Bitesize' training and technical workshops**

Last year was incredibly busy for our learning and development activities and offer to our members. 2022 saw CIEH secure the postnominal letters REnvH from King Charles III and the Privy Council to underpin the professionalism of Registered Environmental Health Practitioners (EHPs). It also saw the first awards of Registered Environmental Health Practitioner status to candidates successfully completing our new pathway, alongside the first interactive training days for candidates undertaking their EHP portfolios.

But that was not all. CIEH launched our Advanced Professional Certificate in the Private Rented Sector (APC Housing) qualification in collaboration with the Mayor of London. We also launched a new student membership grade to support learners and practitioners at the beginning of their careers in environmental health.

CIEH is alive to the many workforce issues facing our profession and is committed to fighting to protect the pathways into environmental health. In this vein, we are proud of our role in working with local employers to persuade Wolverhampton University to maintain its environmental health degree and apprenticeship. We will continue to work as closely as possible with partner universities to fight the corner for environmental health courses.

Last year we also kicked off two new reviews. The first, a review of Chartered Status with almost 1,000 responses from members and other stakeholders to our online questionnaire alongside in-depth conversations at the online meetings. The second was a review of Continuing Professional Development requirements to make it more accessible to members and to better capture how they learn on the job.

Finally, we were successful in recruiting new members to sit on “fitness to practise” panels which consider potential misconduct by members.

- **123 enrolled on pathway to registered Environmental Health Practitioner**
- **56 enrolled on pathway to Food Safety Practitioner**
- **9 recognised partner universities**

A key aspect of acting on behalf of the profession is our policy and campaigning work to enhance CIEH's voice and influence.

To make the most of our opportunities and resources, CIEH embarked on a series of strategic projects aiming to provide an in-depth understanding of the issues facing the environmental health profession, the views and experiences of our members, and the policy and political landscape.

Workforce remains a policy priority for CIEH. Launched in 2021 our workforce survey on local authority environmental health teams in England, gave us strategic insight which we have used to direct our campaign efforts in areas we can have the most impact. We will be building on this going forwards.

We have continued our campaign to introduce a national landlord register in England and have worked alongside both our Housing Advisory Panel, as well as the Renters Reform Coalition, by sharing our views with the UK Government on proposals to introduce both a Decent Homes Standard for the private rented sector and for a Renters Reform Bill, producing consultation responses to both through close collaboration with members and our coalition partners amplifying the call for change.

Our CEO, joined by CIEH members with expertise in housing issues, discussed the public health impacts of poor housing during a meeting with the Chief Medical Officer, Professor Sir Chris Whitty. We have also continued to work with our partners at the End Fuel Poverty Coalition, to call for more support for households during the steep energy price rises, as well as targeted investment for insulation measures before the rollout of a national insulation programme.

Our flagship campaign has been around the Retained EU (Revocation and Reform) Bill which threatens to sunset regulatory standards. We worked across several coalition partnerships, including teaming up with CTSI as part of their "Safeguard our Standards" campaign; sending joint-letters to the Government and working with a steering group of supporters in the House of Lords to table amendments to the Bill. We have also written several joint letters to both the Prime Minister and several Secretaries of State, as well as having worked with over 25 MPs and Peers to table a raft of parliamentary questions aimed at clarifying the Government's stance on key issues such as food standards and environmental protection.

Furthermore, we collaborated with several Peers to table our own amendments to the Bill in the House of Lords, as well as providing a CIEH factsheet, enabling Peers to intervene in the Report Stage debate in the House of Lords. We also worked across our various advisory panels to produce a response to the Public Bill Committee's inquiry into the Bill as well as providing evidence to the UK Trade and Business Commission on the impact the Bill will have on regulatory standards.

Our activity alongside our partners and supporters contributed to the UK Government's U-turn, which removed a controversial clause to see any retained EU law that hadn't already been repealed, or replaced, fall off the statute book after 31st December 2023. We continue to work with our coalition partners to monitor and campaign around the likely impacts of the EU derived legislation that are still set to be removed from the statute book by the end of 2023.



CIEH continues to lead a coalition of public health organisations in calling for better regulation of all cosmetic treatments. We drafted and supported a key amendment to the Health and Care Bill, aimed at making the cosmetics industry safer in England, and worked closely with MPs and Peers from across the political spectrum to ensure it received cross-party support in both the House of Commons and the House of Lords. Having been successful in this campaign, we are now working closely with the Government to design the new regulatory framework.

Our campaign work on healthy air remained a high priority in 2022. Working alongside members of our Environmental Protection Advisory Panel, and coalition partners in the Healthy Air Campaign, we submitted our responses to Defra's proposed air quality targets, as well as the draft National Air Pollution Control Programme.

Finally, our recently launched CIEH Environmental Health Manifesto aims to bring together our various campaign and policy objectives in an influential and accessible document. From housing reform, energy efficiency, to making FHRS mandatory in England, to improving air quality targets, this document will form the basis of our 2023 campaigning activity.

- **156 appearances in print and online media**
- **73 press releases**
- **9 ministerial letters**
- **13 consultation responses**
- **2 oral evidence sessions**
- **6 parliamentary briefings**

Membership relations and engagement

At the Annual Meeting in 2022, we were successful in securing Privy Council's permission to change our Byelaws to enable CIEH to award "REnvH" postnominal letters to Registered EHPs. These designations are now being widely used, along with our fully verifiable digital credentials.

Members also voted in favour of changing our Byelaws so that "Environmental Health Officer" is present equally alongside "Environmental Health Practitioner". Having made some adjustments to the wording of the motion in agreement with the proposers, this has enabled us to begin the consultation process, first with Privy Council, and then with organisations in our professional space who may have cause to object to the proposal. Once this consultation process has been satisfactorily concluded, an amended motion can be put to a future AGM, so that the matter can be voted on again by members before being put to Privy Council for their final approval.

In the third motion, members Raised the importance of ensuring that advice provided by fully qualified EHOs is considered at all relevant meetings of the CIEH, including the Executive Management Team, and to ensure that the CIEH is properly represented at meetings with Government Departments and other agencies in England by persons holding such qualifications, in order to deliver the objects under our Charter. We created a new post of Executive Director of Environmental Health on the Executive Management Team, with the remit to lead a new member engagement strategy to support and empower CIEH members to represent the Institute at such meetings and other occasions. Central to this is the review

and improvement of CIEH's Advisory Panels, so that members are able to participate with an emphasis on maximising expertise and minimising administrative burden. This work will include the establishment of new Advisory Panels, and a framework that allows new interest- and task-groups to be born, to deliver outcomes, and to close down as appropriate.

The Board convened two Special Meetings in March and April of 2023, at the request of members. A number of specific issues were debated and voted upon, but the overall message from members is a clear call for greater transparency and greater participation in CIEH's affairs and activities. In response to these Special Meetings, three appointed Trustees resigned from the Board, two new appointments were made, and six new Trustees were elected. The Board has started working in earnest on the strategic direction for the CIEH, focusing predominantly on building stronger member engagement and greater transparency. Priority is being given to listening to members and encouraging members to contribute and to give their views through various consultation and collaboration channels, so that the member's voice is an inherent part of what we do.

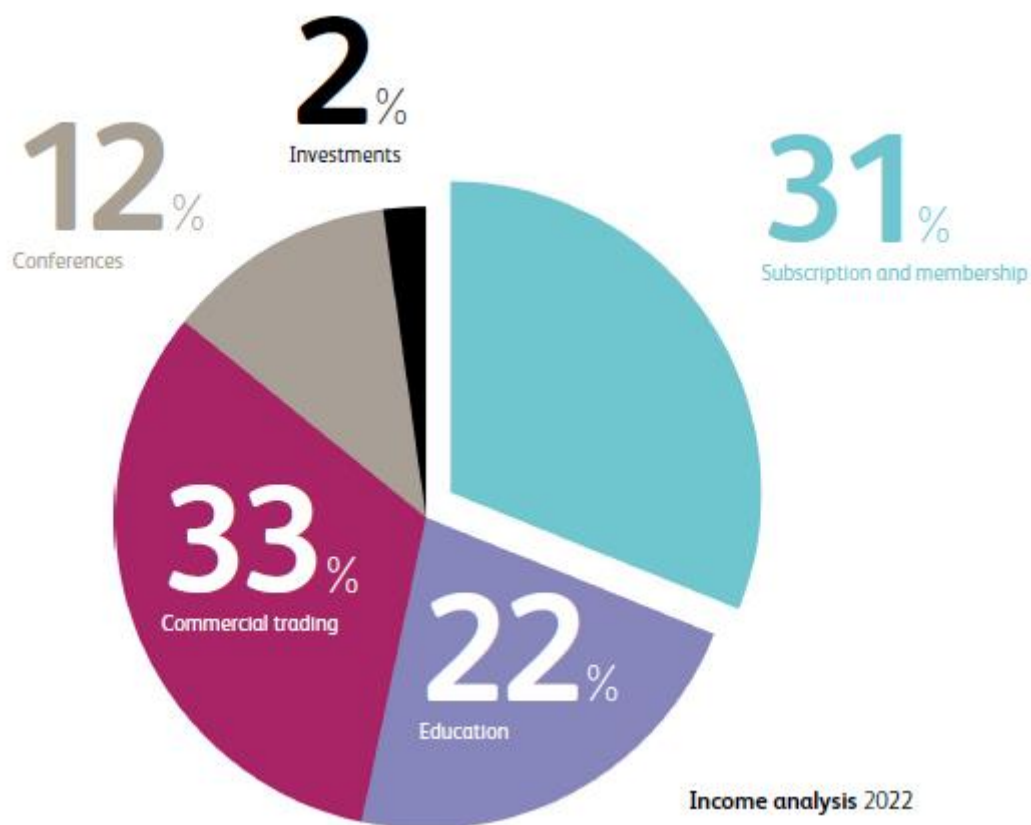
Financial review

Income and expenditure

CIEH's net movement of -£6.1m on total funds (2021 +£4.6m) is a result of:

- total income of £5.2m (2021: £4.9m) an increase of 5%
- total expenditure of £6.0m (2021: £5.9m) an increase of 2%
- loss on investments of £0.5m (2021: gain of £0.5m)
- pension exceptional gain on exiting the pension scheme of £6m
- property lease asset valuation loss of £10.7m (2021: gain of £3.1m)

The income breakdown is shown in the chart below:



CIEH commercial and education income streams saw good recovery, with conference income stable offset by a reduction in regional income. Most noticeably for our trading subsidiary CIEH Ltd, 15Hatfields, our venue hire business saw a very good recovery albeit not quite to pre-pandemic levels. Rail strikes were a significant contributor to achieving full recovery.

Subscriptions and membership income is showing a reduction compared with 2021. Subscriptions and membership income includes membership as well as magazine advertising sales. Whilst membership numbers are relatively stable the accounting for deferred membership income has been revised to reflect the fact that members receive the benefit of membership for 12 full calendar months following the month of renewal. This has resulted in more income being deferred in 2022 than in 2021. Total cash receipts from membership have remained stable at £1.2m (2021: £1.2m). Magazine advertising sales reduced slightly.

Total expenditure includes restructuring costs of £0.4m. Excluding redundancy costs expenditure has decreased by 6%. There has been a modest decrease in non-staff costs and a significant decrease in operating pension costs.

CIEH was a member of a statutory defined benefit pension scheme, administered in accordance with the Local Government Pension Scheme Regulations 2013, the administering authority for the fund being the London Pension Fund Authority (LPFA). The decision in 2021 to close the defined benefit pension scheme to existing and new scheme members has resulted in significant operational savings in 2022.

In 2021 CIEH recorded a £6m pension deficit liability based on the accounting valuation provided by the Scheme Actuary. The pension deficit existed because the pension fund had liabilities in respect of retired members that were greater than the assets held in the fund. CIEH's closed membership of the pension fund in 2021 and as no signed repayment agreement was in place this allowed for a review of the liability during 2022. The Scheme Actuary recalculated the liabilities and assets during 2022 and as a result CIEH was able to negotiate a settlement that reduced the liability to nil. This has resulted in an exceptional gain of £6m.

Investment performance is commented on in the investment section below.

The valuation loss on the property lease relates to Chadwick Court. CIEH owned the property until 2013 when it sold and leased back the property under a 150-year lease. In 2019 CIEH sublet the top three floors of the property. At that point CIEH was required to treat those three floors as investment property and value the lease annually on a fair value basis rather than a historical cost basis. In 2021 CIEH decided to change the accounting treatment for the lower two floors to be on the same basis. The cumulative recorded gains in respect of the annual valuations up to 31 December 2021 is £16.3m. The loss recorded this year of £10.7m reduces the cumulative gains to £5.6m. The valuation of the lease is an area of significant estimate and judgement and CIEH has increased its disclosures in respect of the lease and its accounting treatment, particularly in note 1.15.

Any loss or gain represents the change in valuation of the lease at each year end. As it is a valuation it has no impact on the cash position of CIEH. As it is an asset it is allocated to the fixed asset designated reserve and as such the valuation loss has no impact on the free reserves of CIEH. The lease is valued by Gerald Eve, a surveyor that is registered with the Royal Institute of Chartered Surveyors, using the Red Book methodology of valuation.

The main factors that contributed to the reduction in valuation in 2022 are

Market conditions

- The impact of the mini-budget announced in September 2022
- The impact of hybrid working
- Continued difficult economic conditions

Market conditions have resulted in different yield assumptions that reduces the value, compared to the previous valuation, by approx. £8.1m

Property condition

- The ability to let it at market rent rates given the condition of the property, particularly when compared with other available properties
- A requirement to meet an energy performance certification (EPC) rating of B by 2030

Capital expenditure required to address lettable and EPC requirements reduces the value, compared to the previous valuation, by approx. £2.5m

Balance sheet

Total funds for the Group stand at £8.4m (2020: £14.5m) with the movement predominantly being due to:

- Elimination of the pension scheme liability of £6m
- property valuation losses of £10.7m
- investment losses of £0.5m
- reduction in net current assets of £0.8m

Commentary on pension, property and investment items are included above in the highlights section. Net current assets have reduced by £0.8m to £0.4m. A significant factor is the operating losses of CIEH. The current ratio remains positive at 1.2 (2021: 1.6).

Investments

Cazenove Capital Management (an operating division of Schroder & Co) advise the Board of Trustees in the construction of a suitable investment portfolio and manage the investment into specific funds to be held within the portfolio. Cazenove ensure that investments are made into funds that follow good corporate social responsibility and that Environmental Social and Governance (ESG) issues are considered by the organisations in which investments were made. In addition, an explicit ethical restriction applies to the fund excluding all direct investments in tobacco.



The strategic target of the listed investment fund is to achieve a long-term return of 4% above inflation with a risk profile of less than 5% probability of making a capital loss exceeding 10% of the portfolio value within any one year. We saw the value of our listed investment fund decrease over the year by 7% (2020: gain of 2%). The global supply chain crisis in 2022 driven by the pandemic and the war in Ukraine was a major contributing factor to the global financial instability in 2022. Global markets were also impacted by fears of economic recession.

2022 performance

CIEH: -7.0%

CPI+4% (long-term target): +15.0%

ARC £ Steady Growth Index (peer group comparator): -10.2%

Multi-asset portfolios suffered over 2022 in a challenging year for most asset classes. Global equities (MSCI AC World) fell -8% in sterling terms and UK gilts (FTA Govt All Stocks) were down -25% over the course of the year. Positive performance within equities was found in the UK where Oil & Gas and Mining companies led the way and in Commodities which benefitted from the Russian invasion of Ukraine.

Inflation rose globally, initially driven by increased raw material prices as a result of the Ukraine invasion but latterly more sticky as wage growth and service-sector prices remained high, especially in the UK. Higher inflation led to central banks markedly raising rates to try and calm the price rises, leading to decade-high rates in most countries.

The CIEH portfolio has a strategic allocation of 70% to equities, 10% bonds, 10% property, 8% alternatives and 2% cash. Over 2022, we reduced the equity to an underweight position, favouring cash throughout the year and beginning to increase the bond exposure towards the end of the year on the back of higher yields in government debt. We also continue to favour alternative assets. While they face stiffer competition from bonds as a source of diversification, we think they still have an important role to play in portfolio construction.

While the CIEH portfolio was +3% ahead of the ARC peer group over 2022, high levels of inflation in the UK have made meeting the inflation plus return target more challenging in the shorter term. Despite this, we remain confident in the ability to meet this target over the longer term.

Reserves

The Board of Trustees has reviewed the reserves policy of CIEH. The review included consideration of factors such as income volatility, expenditure flexibility and liquidity of assets held. The Board of Trustees believe it is important the CIEH hold sufficient reserves to reflect illiquid assets, the risks that may require CIEH to use its reserves, and the strategic and operating needs of the organisation. As a result of the review changes were made to the designated funds as well as the reserves policy.

Funds have now been designated for

- Illiquid fixed assets. The value of illiquid fixed assets including investment property and related liabilities is £3.5m. This is because illiquid assets are not readily available to directly support members.
- Multi-year capital and project expenditure. Trustees believe that it is important to designate this type of expenditure as it affects the amount of reserves the Trustees can choose to apply to further activities in support of members. The property valuation report by Gerald Eve indicated potential capital costs of £3.1m over the next 2 –7 years, and there is approved other capital and project spend of £0.3m. The total designated fund is £3.4m. CIEH is currently undertaking a more detailed property condition review with a view to better understanding property capital requirements in the next 2-7 years.

The designated fund for pensions has now been eliminated following the nil settlement on the deficit.

The reserves policy agreed by the Board of Trustees is to target an undesignated reserves fund of £4m. This is made up of

- Rental annual income of £1m will drop to nil if the tenant leaves the property. A reserve of £2m was deemed appropriate as it may take up to 2 years to replace the tenant.
- Investments experience gains and losses and the Board of Trustees are keen to ensure a reserve is available should the market value of investments drop significantly. A reserve of £1m was deemed appropriate based on 20% of the carrying value of investments.
- A reserve of £1m for all other non-rent expenditure was deemed appropriate based on 20% of non-rent expenditure budget.

At 31 December 2022 Group undesignated reserves were £1.5m. The reserves policy is therefore only partially funded. As we look to the future our focus will be on developing a financially sustainable operating model capable of increasing the funding ratio of the reserve policy and the long-term aim is to be fully funded.

Going concern

The Board of Trustees having carefully reviewed the financial position of CIEH Group, including the financial projections for 2023 and 2024, are satisfied that there are sufficient funds at the date of signature of the financial statements to manage any downturn in the UK and global economy. The Board having reflected on the level of liquid reserves held also considers that there is a reasonable expectation that CIEH has adequate resources to continue in operational existence for the foreseeable future and for these reasons the Board of Trustees continues to adopt the going concern basis in preparing the financial statements.

Subsidiaries

CIEH is the sole member and owns the entire issued share capital of its subsidiary, CIEH Ltd. Further details of the financial performance of CIEH Ltd are disclosed in note 2 to the Consolidated Statement of Financial Activities.

Management of risk

Good risk management is fundamental to the sustainability of CIEH although it should be recognised that it is impossible to eliminate all risk in an activity. The role of risk management is to identify the key risks facing the organisation and plan how these can be mitigated through specific measures. Overall responsibility for risk management rests with the Board of Trustees who manage the process through formal reviews at board meetings and through the Risk and Audit Committee. Day to day responsibility is delegated to the Executive Team who identify and evaluate risks that relate to their areas and manage the mitigation plans accordingly.

The key risks to the organisation and the principal processes in place to manage these risks are set out below:

Risk	Key controls and mitigation
Colleagues Failure to attract and retain competent, motivated, diverse and healthy staff team resulting in capability to deliver CIEH's strategy goals.	Recruitment activity shows that CIEH is able to attract talented new staff. A remuneration review is proceeding in 2023 to bring pay and reward scheme up to date with greater transparency and attention to equality and inclusion. HR indicators in place to monitor the stability, service and productivity of the staff team, as well as efforts to advance quality, diversity and inclusion.
Net Income Failure to generate sufficient income and/or maintain appropriate levels of fixed costs required to deliver CIEH's objectives, quality of services and financial sustainability.	2023-2025 business plan is modelled on reaching a surplus trading position. Full exit from, and settlement of defined benefit pension scheme debt completed in 2022. Restructuring of the staff team reduces cost base for future years. Financial sustainability elevated to prominence within strategic priorities.
Pension Financial shortfall in defined benefit pension fund posing existential threat to the future sustainability of CIEH.	Full exit from the pension scheme and full settlement of all debt liabilities has been completed.
Investments Poor investment performance, resulting in erosion of CIEH's reserves and financial instability.	Investment managers' performance monitored by Executive Team and Board. Detailed strategic review of property holding is underway to inform Trustees about options for the future and gain tighter control over the performance of the asset.
Organisational Structure Failure to adapt organisational structure to support achievement of CIEH's strategic objectives.	The Executive Management Team (EMT) are prioritizing a review of organisational structure to ensure that it is in the best shape to deliver CIEH's strategic objectives and address pressures on capacity. The Board and EMT are considering how governance and membership structures will work in tandem to deliver improved performance to facilitate member engagement and leadership on the strategic priority, Future of Environmental Health.
Membership Reduction in membership numbers due to socio-economic factors, major changes in the EH profession or underperformance of CIEH.	Membership levels and associated metrics are monitored regularly, alongside complaints and compliments.
Data and cyber security	Policies and procedures are in place alongside monitoring of training and testing outcomes.

Cyber breach, resulting in lost data, prolonged inability to access systems, potential fines and reputational damage.	
Governance CIEH's governance, oversight and decision-making arrangement do not support effective delivery of objectives and strategy.	Governance processes are in line with good practice, and regularly reviewed, including appraisals of the Board, Committees and governance office holders. The Board has access to legal advice when required and is regularly and routinely supported by an external governance adviser. The Board is also pursuing a full review of governance to support strategic objectives including the improvement of financial performance.
Professional Development Failure to keep qualifications pathways and standards up to date with the needs of the profession.	Regular engagement with members, employers by the executive team, including ongoing consultation on Chartered Environmental Health Practitioner. Oversight by the Board, supported by the Membership Learning and Profession Advisory Group.
Policy Positions Member and stakeholder dissatisfaction with CIEH's policy positions.	CIEH's Policy Advisory panels have been refreshed and are undergoing further development and transformation to ensure greater participation and leadership from members with relevant expertise and interest in subject areas. Campaign and policy updates are regularly reported to members in our weekly member connect newsletter, and via subject-specific newsletters to those members who opt to select them. Regular meetings with stakeholders provide opportunities for checks and balances on policy positions, including participation in a number of multi-stakeholder alliances. Feedback mechanisms are in place to hear from members when CIEH appears to fall short of expectations.

Looking to the future

The shared passion for environmental health, and the profound difference our members' work makes to people's lives form the foundation to advance the profession, and to increase the influence and our impact that CIEH has as a vibrant community of practice.

Following a period of significant change in the early part of 2023, the Board of Trustees will be looking to learn lessons from a review of issues brought forward by members at two Special Meetings. These centre largely around greater member participation and engagement in the activities of the Institute, and changes to governance structures to enable this. The Board will be looking to ensure that CIEH is inclusive and represents the views from all our membership, including those in all sectors; public, private, military, third sector and universities, as well as in the devolved nations.

With the arrival of new Trustees to the Board, priorities will be placed upon investing time and energy in Board and Trustee development, to apply leadership and governance to a review of CIEH's strategic priorities. There is considerable work to be done in relation to financial sustainability, membership growth, professional training and development, and increasing our influence and profile.

Work is already underway in respect of financial sustainability; a review of our governance in respect of financial matters, the development of a finance strategy to define and achieve financial sustainability and resilience that has at its core the development of a sustainable operating model, as well as a review of how CIEH can maximise its return from the property at Chadwick Court.

CIEH has already made a lot of progress towards sustainability. The budget for 2023 is set at a significantly improved financial operating result before any gains and losses. Whilst CIEH expects a small operating deficit in 2023 this will be significantly reduced compared to previous years.

Structure, governance and management

The Board of Trustees is the governing body for CIEH and determines the overall direction and development of the organisation. The Board of Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

The Board of Trustees is composed of nine Trustees elected by CIEH members, up to three appointed by the Board (on the recommendation of the Appointments and Remuneration Committee) and the President. A vote of members at a Special Meeting held in March 2023 resulted in the Board of Trustees changing its Operating Procedures to reflect this composition, which had previously been six elected Trustees and up to six appointed Trustees.

It is the ultimate decision-making body for the operation of the charity. There are two committees, Risk and Audit and Appointments and Remuneration, reporting through to the Board of Trustees along with two advisory groups, Membership and the Profession and Learning and Qualifications combined from January 2023.

Two Special Meetings of members were held in March and April of 2023, where members voted in favour of removing elected Trustees, one of whom was replaced. During this time, three of the appointed Trustees resigned from the Board. Two new appointments were made during this period to ensure that the Board remained quorate and able to function. In July 2023, six new Trustees were elected. These changes are reflected in the list of Trustees at the end of this report.

As part of their induction programme new Trustees are made aware of their responsibilities including an introduction to the objectives, scope and policies of the charity, the use of charitable funds and in addition they are provided with further information on their legal duties as set out in detailed Charity Commission reference materials. Further updates are provided to all Trustees during the year as and when required.

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

The Appointments and Remuneration Committee has been established to assist the Board of Trustees in reviewing board composition (including skills, knowledge and experience), recommending the remuneration package of the CEO, reviewing the overall human resources strategy and ensuring that the remuneration policy for the organisation is in line with market practices.

A review of the governance structure is already underway in respect of our governance of financial matters. A decision on that review is expected in the second half of 2023 with implementation to be complete by early 2024.

Statement of Trustees' responsibilities

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

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

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

The Board of Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statement as to disclosure of information to our auditors

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

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



Reference and administrative details

Name:	The Chartered Institute of Environmental Health is also known as CIEH
Constitution:	CIEH was granted a Royal Charter on 27 July 1984
Status:	CIEH is a registered charity
Number:	290350
The registered office is:	Chadwick Court, 15 Hatfields, London SE1 8DJ
Contact details are:	Tel: 020 7827 5800 Fax: 020 7827 5862 Email: membership@cieh.org

Trustees

The names of each member of the Board of Trustees are listed on page 49.

Funds held as custodian trustee on behalf of others

CIEH holds funds as custodian trustee on behalf of others as disclosed in note 17. These funds are excluded from this report.

Employees and Members

The Board of Trustees would like to take this opportunity to thank all CIEH employees and all its volunteer members involved in running its Hubs and special interest groups throughout the UK for their efforts in furthering the aims and objectives of the organisation.

By order of the Board of Trustees

Judith Hedgley

17 August 2023

Independent Auditors' Report to the Trustees of the Chartered Institute of Environmental Health

Opinion

We have audited the financial statements of the Chartered Institute of Environmental Health for the year ended 31 December 2022 which comprise the Consolidated Statement of Financial Activities, the Charity and Group Balance Sheets, the Consolidated Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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:

1. give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2022 and of the group's net movement in funds for the year then ended;
2. have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
3. have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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. 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 group 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 group or 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 Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. Our opinion on the financial statements does not cover the other

information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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:

1. adequate accounting records have not been kept by the parent charity; or
2. sufficient accounting records have not been kept; or
3. the parent charity financial statements are not in agreement with the accounting records and returns; or
4. we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees for the financial statements

As explained more fully in the Trustees' responsibilities statement set out on page 18 the Trustees 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 group's and the parent 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 group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the group and the environment in which it operates, we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, income tax, payroll tax and sales tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

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 is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's Trustees as a body for our audit work, for this report, or for the opinions we have formed.

Haysmacintyre LLP

Haysmacintyre LLP
Statutory Auditors
Date: 18 August 2023

10 Queen Street Place
London
EC4R 1AG

Haysmacintyre LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.



Consolidated Statement of Financial Activities

(SoFA) (Incorporating an Income and Expenditure Account) for the year ended 31 December 2022

		Group	
		2022	2021
		Unrestricted Funds	Unrestricted Funds
		£'000	£'000
Income from charitable activities:			
Subscriptions and membership income	3	1,629	1,807
Education income	3	1,136	1,026
Conference income	3	635	743
Income from other trading activities:			
Commercial trading	3	1,687	1,259
Other income			
Grants	3	-	41
Income from investments			
Income from investments	3,12.1	112	66
Total income and endowments		5,199	4,942
Expenditure			
Expenditure on charitable activities:			
Membership	4	2,807	2,893
Education	4	1,261	1,404
Conferences	4	1,341	1,061
Expenditure on raising funds			
Commercial trading operations	4	594	528
Investment management fee	4	34	33
Total expenditure		6,037	5,919
Net expenditure for the year before exceptional items		(838)	(977)
Exceptional gain on defined benefit scheme	9	6,007	-
Net expenditure for the year before		5,169	(977)
Loss on investment property	12.1	(7,770)	(250)
(Loss)/Gain on investments	12.1	(466)	487
Net movement in funds before defined benefit pension scheme gain / (loss) and leasehold property revaluation (loss)/gain		(3,067)	(740)
Pension scheme - Actuarial gain / (loss)	9	-	1,919
Leasehold property revaluation (loss)/gain	11	(2,980)	3,377
Net movement in funds		(6,047)	4,556
Funds and reserves brought forward at 1 January		14,480	9,924
Funds carried forward at 31 December		8,433	14,480

None of CIEH's or the group's activities were acquired or discontinued during the above two financial years. There were no recognised gains or losses other than those shown above. All funds carried forward are unrestricted. The notes on pages 26 to 48 form an integral part of these financial statements.



Balance Sheets

as at 31 December 2022

	Note	Group		CIEH	
		2022 £	2021 £	2022 £	2021 £
Fixed assets					
Intangible assets	10	183	208	101	83
Tangible assets	11	3,073	6,100	3,045	6,086
Investments	12	15,200	23,393	15,200	23,393
		18,456	29,701	18,346	29,562
Current assets					
Stock		16	11	-	-
Debtors	14	1,161	1,251	1,166	1,467
Cash at bank and in hand		1,568	1,878	1,498	1,866
		2,745	3,140	2,664	3,333
Creditors: amounts falling due within one year	15	(2,364)	(1,947)	(1,986)	(1,532)
Net current assets		381	1,193	678	1,801
Total assets less current liabilities		18,837	30,894	19,024	31,363
Creditors: amounts falling due after more than one year	15	(10,404)	(10,407)	(10,404)	(10,407)
Total net assets before pension deficit		8,433	20,487	8,620	20,956
Pension scheme funding deficit	9	-	(6,007)	-	(6,007)
Total net assets		8,433	14,480	8,620	14,949
The funds of the charity:					
Unrestricted general funds	16				
Undesignated funds	16	1,501	20,487	1,688	20,956
Designated funds	16	6,932	(6,007)	6,932	(6,007)
Total funds	16	8,433	14,480	8,620	14,949

The notes on pages 26 to 48 form an integral part of these financial statements.

Approved and authorised for issue on behalf of the Board of Trustees on 17 August 2023

Judith Hedgley
Chair, Board of Trustees

Sarah Johns
Deputy Chair, Board of Trustees



Consolidated Cash Flow Statement

for the year ended 31 December 2022

	Note	2022		2021	
		£'000	£'000	£'000	£'000
Cash flow from operating activities	18		(197)		79
Cash flows from investing activities:					
Purchases of tangible assets	11	(96)		(31)	
Purchase of intangible assets	10	(75)		(71)	
Interest received / dividends	12	61		-	
Net cash provided by investing activities:			(110)		(102)
Cash flows from financing activities:					
Capital element of finance lease rentals		(3)		(2)	
Other loans		-		400	
Net cash provided by financing activities			(3)		398
Net (decrease)/increase in cash and cash equivalents in year	20		(310)		375
Cash and cash equivalents at the beginning of year			1,878		1,503
Cash and cash equivalents at end of year			1,568		1,878

Notes to the Financial Statements

1. Accounting Policies

1.1 Basis of accounting

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

1.2 Going concern

After reviewing the Group's forecasts and projections, the Board of Trustees have a reasonable expectation that the group has adequate resources to continue in operational existence for the foreseeable future.

As stated in the Trustee's Annual Report, Trustees believe there are no material uncertainties that call into doubt the group and the charity's ability to continue as a going concern. The group therefore continues to adopt the going concern basis in preparing its accounts.

1.3 Leasehold property

On 20 December 2013, CIEH entered into a sale and leaseback agreement on the charity's property, Chadwick Court, located at 15 Hatfields, London. The property is held by the charity under a 150 year long lease and has been classified as a long leasehold property.

The Board of Trustees considers that the risks and rewards of ownership rest with the charity and consequently account for the long-leasehold as a finance lease.

The property is split between investment property (note 12) and tangible fixed assets (note 11). Both elements are measured at their fair value. The tangible fixed assets element of the property continues to be depreciated over the remaining term of the lease on a straight line basis.

A valuation of the property was performed on 17 January 2023, by an independent valuer that holds the MRICS qualification and has recent experience of both the location and class of investment property being valued.

Notes to the Financial Statements

continued as at 31 December 2022

1.4 Other fixed assets

Intangible fixed assets:

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

Both software and development costs are recognised as intangible assets when supplied by a third party. No depreciation is charged on assets under construction but computer software costs are transferred from under construction to assets when the software comes into use. At that point in time they start to be depreciated.

Depreciation is charged so as to allocate the cost of intangible assets less their residual values over their estimated useful lives, using the straight-line method. The principal rate for computer software and course development is 33%.

Both computer software and development, which are expected to generate future revenues and meet the other criteria allowable under FRS102 s18 'Intangible Assets other than goodwill' have been capitalised as appropriate.

Tangible fixed assets:

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

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

Assets under construction are transferred to fixtures and fittings when they come into use and at that point in time they are depreciated.

1.5 Stocks

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

All stock items are finished goods held for resale.

Notes to the Financial Statements

continued as at 31 December 2022

1.6 Expenditure

All expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered. Any VAT which is not recoverable by CIEH is included in allocated support costs, see note 5.

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

Governance costs relate to the general running of the charity as opposed to those costs associated with income generation or charitable activity. These costs include Board of Trustee costs, audit costs and other strategic management costs, see note 6.

1.7 Income

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

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

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

Grant income received during the year relate to the coronavirus job retention scheme (CJRS) and is recognised in the period which the grant was awarded.

Commercial trading income is accounted for on an accruals basis and mainly represents income generated from our conference venue 15Hatfields.

Rents receivable are accounted for on an accruals basis.

1.8 Research and development

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

1.9 Operating leases

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

Notes to the Financial Statements

continued as at 31 December 2022

1.10 Finance leases

The obligations under the finance lease for Chadwick Court is carried at amortised carrying value using the 'effective interest method', which allocates the interest expense over the period to maturity at a constant rate on the balance of the liability carried in the balance sheet for the relevant period.

1.11 Pensions

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

1.12 Fund accounting

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

1.13 Investments

Profit or loss on investment is recognised in the Consolidated Statement of Financial Activities on a cash receivable basis. Investments are stated at market value at the balance sheet date. Investment property has been valued on a net initial yield basis. A gain or loss is "realised" when the disposal proceeds of investments (at market value) is different from its value at the start of the year. A gain or loss is "unrealised" when the market value of an investment at the end of the year is different from its value at the start of the year (or from the date it was purchased during the year).

1.14 Financial instruments

The group and charity only holds financial instruments which qualify as basic financial instruments in accordance with section 11 of FRS102. Assets such as trade and other receivables, and liabilities such as trade and other creditors are measured at amortised cost. Listed investments are measured at fair value. The group and charity do not hold any financial instruments measured at fair value other than the listed investments disclosed in note 12.1.

Notes to the Financial Statements

continued as at 31 December 2022

1.15 Significant estimates and areas of judgments

The preparation of financial statements requires management to make estimates and judgements that affect the reported amounts of assets and liabilities as well as the disclosure of contingent liabilities at the balance sheet date. Estimates and judgements are based on historical experience along with reasonable expectations around future events. Actual outcomes could differ from the estimates.

The property lease relating to Chadwick Court has been measured on a fair value basis in line with FRS102. In determining fair value CIEH commissioned a (Royal Institute of Chartered Surveyor's) RICS registered valuer to undertake the valuation of the property lease for financial reporting purposes. CIEH's property is unusual in having a very long lease and CIEH is required to reflect the obligations of the lease as a liability as well as account for the property asset as an investment property for the portion let out and as a fixed asset for the portion used by CIEH. We are informed by the valuer that the value of a leasehold is calculated by the 'profit' that can be generated from assigning (selling) the lease. Therefore, the rent payable to the ultimate landlord, as well as the rent generated by the tenants, the certainty of this rent now and into the future, as well as the condition of the property are all material to value. The Standard Red Book Valuation calculation includes the full rental liability and income under the lease, which would result in the finance lease liability element being accounted for twice. The Red Book recognises that there are situations when the valuation can be based on special assumptions. CIEH instructed the valuer to adopt a special valuation assumption to reduce the amount of rent assumed in the valuation by the amount of rent that is already accounted for in the lease liability calculation. Reducing the rent cost assumption increases the lease valuation.

The table below shows the Standard Red Book Valuation, the Valuation with Special Assumption, the Net carrying amount on the Balance Sheet of the valuation less the liability.

Year	Standard Red Book Valuation	Valuation with Special Assumption of a reduced rent payable under the headlease	Long Leasehold Liability	Net carrying amount on the Balance Sheet
2021	£17,700,000	£23,500,000	£9,952,014	£13,545,135
2022	£7,200,000	£12,750,000	£9,949,158	£2,800,842
Change in valuation	(£10,500,000)	(£10,750,000)	£2,856	£10,744,293

Notes to the Financial Statements

continued as at 31 December 2022

2. Subsidiary Activities

CIEH has one wholly owned UK trading subsidiary; CIEH Limited a company registered in England (01999717) and its registered office is Chadwick Court, 15 Hatfields, London SE1 8DJ. CIEH Limited, a company registered in England, carries out mainly primary purpose trading activities, providing learning outcomes and publishing a magazine.

A summary of the trading results for CIEH Limited is shown

	CIEH Limited	
	2022 £'000	2021 £'000
Turnover	2,247	1,601
Total expenditure	(1,965)	(1,797)
Profit/(loss) for the year	282	(196)
Retained (losses) brought forward	(469)	(273)
Retained in subsidiary	(187)	(469)
Assets	551	408
Liabilities	(738)	(877)
Net assets /(liabilities)	(187)	(469)

Notes to the Financial Statements

continued as at 31 December 2022

3. Income

	2022			2021		
	CIEH Ltd £'000	CIEH £'000	Group £'000	CIEH Ltd £'000	CIEH £'000	Group £'000
Subscriptions and membership	634	995	1,629	586	1,221	1,807
Education	935	201	1,136	814	212	1,026
Conferences	-	635	635	-	743	743
Commercial Trading	677	1,010	1,687	163	1,096	1,259
Government Grants	-	-	-	38	3	41
Investments	-	112	112	-	66	66
Total income	2,246	2,953	5,199	1,601	3,341	4,942

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

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

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

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

Government grants income relates to the Coronavirus Job Retention Scheme (CJRS)/Furlough.

4. Expenditure

	2022					2021				
	Direct costs £'000	Staff costs £'000	CIEH Ltd £'000	CIEH Support £'000	2022 Total £'000	Direct costs £'000	Staff costs £'000	CIEH Ltd £'000	CIEH Support £'000	2021 Total £'000
Membership	374	532	302	1,599	2,807	339	439	338	1,777	2,893
Education	118	289	136	718	1,261	145	352	145	762	1,404
Conference	103	330	144	764	1,341	108	279	108	566	1,061
Subtotal costs	595	1,151	582	3,081	5,409	592	1,070	591	3,105	5,358
Investment management fee					34					33
Commercial trading operations					594					528
Total expenditure					6,037					5,919

Basis of apportionment: Direct costs

Notes to the Financial Statements

continued as at 31 December 2022

5. Support Costs

	2022			2021		
	CIEH LTd £'000	CIEH £'000	Total £'000	CIEH LTd £'000	CIEH £'000	Total £'000
Staff costs	295	1,680	1,975	344	2,017	2,361
Office costs	83	265	348	65	205	270
Printing, postage and stationery	1	3	4	2	5	7
Rent, rates and maintenance	21	155	176	(4)	(4)	(8)
Light and heat	-	60	60	-	50	50
Publicity and marketing	49	64	113	54	57	111
Research and development	2	20	22	-	-	-
Telephones	9	18	27	10	25	35
Computers	-	7	7	-	1	1
Legal and professional	-	163	163	2	127	129
Insurance	16	30	46	13	24	37
Bank charges	15	26	41	20	19	39
Finance lease	-	363	363	-	342	342
Governance costs (see note 6)	19	26	45	16	25	41
Irrecoverable VAT	-	31	31	-	34	34
Depreciation of tangible and intangible assets	72	170	242	69	178	247
Support costs	582	3,081	3,663	591	3,105	3,696

6. Governance Costs

Governance costs are the general running costs of the charity. Included in here are the costs of the Board of Trustees and associated costs including audit costs.

	2022 £'000	2021 £'000
Board of Trustees and other meetings	2	9
Auditors' remuneration	43	32
Governance costs	45	41

7. Net Expenditure for the Year

	Group 2022 £'000	2021 £'000
This is stated after charging:		
Depreciation of tangible and intangible assets	242	247
Auditors' remuneration		
- audit work	42	34
- non-audit work	3	3
Finance lease and loan interest	363	342
Operating leases	28	100

Notes to the Financial Statements

continued as at 31 December 2022

8. Employee and Trustee Costs

Employee costs for the Group and the Charity were:

	Group		CIEH	
	2022 £'000	2021 £'000	2022 £'000	2021 £'000
Salaries	2,752	2,139	2,244	1,350
Social security costs	254	235	207	149
Other pension costs (note 9)	241	1,074	201	981
Temporary staff costs	13	27	7	27
Training, recruitment and welfare	147	28	147	18
Pension scheme closure costs	-	161	-	162
	3,407	3,664	2,806	2,687

	2022 Number	2021 Number
Average number of full time employees:		
Subscription and membership	8	12
Educational activities	11	13
Conferences	5	2
Commercial	8	6
Central services	21	18
	53	51

	2022 Number	2021 Number
Employees whose emoluments were over £60,000 per annum:		
£60,000 - £69,999	3	3
£70,000 - £79,999	1	1
£80,000 - £89,999	1	1
£90,000 - £99,999	-	-
£100,000 - £109,999	-	-
£130,000-£139,000	1	1

The executive management team of 4.7 (2021: 5) were remunerated £500,559 (2021: £529,684) with company pension contributions totalling £54,236 (2021: £68,848). They received £8,695 benefits (2021: £NIL). The Group makes pension contributions on behalf of 6 (2020: 6) of the employees whose emoluments exceed £60,000.

During the year termination payments were agreed of £314,727 and at the year-end £94,406 had not been paid.

Notes to the Financial Statements

continued as at 31 December 2022

No Board of Trustee member received any remuneration for services as a trustee (2021: none). Board of Trustee members received reimbursement of their travel and subsistence expenses incurred in the performance of their duties as Board of Trustee members. These expenses totalled £2,226 to 7 Trustees (2021: £493 to 2 Trustees). Transactions with Board of Trustee members, officers of CIEH, Directors of CIEH Limited are disclosed in note 24, related party transactions.

9. Pensions

During 2022 CIEH signed a termination agreement with the London Pension Fund Authority Scheme. Following a revaluation of the debt CIEH settled the debt at nil. As a result, the liability of £6m recorded in 2021 has been released to the SoFA. This is treated as an exceptional gain in accordance with the requirements of FRS102.

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

	Group		CIEH	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
London Pension Fund Authority	-	1,016	-	939
Aegon	-	40	-	33
Aviva	241	9	201	9
Other Pensions	-	9	-	-
Total pension contributions	241	1,074	201	981

The London Pension Fund Authority Scheme was closed in 2021.

The Aegon UK PLC scheme is a defined contribution scheme. CIEH's contributions are up to 13%. No employees or directors of CIEH or CIEH Limited and its subsidiary undertakings, are involved in the control or administration of any of the above funds.

Notes to the Financial Statements

continued as at 31 December 2022

9. Pensions (contd.)

The return on the Fund (on a bid value to bid value basis) for the year to 31 December 2021 is nil as CIEH is no longer a member of the Scheme. The estimated asset allocation for the CIEH as at 31 December 2021 is as follows:

Employer asset share - bid value

	31 Dec 2022		31 Dec 2021	
	£'000	%	£'000	%
Equities	-	-	7,541	57
Gilts	-	-	2,726	23%
Other bonds	-	-	1,165	7%
Property	-	-	1,068	9%
Cash	-	-	619	6%
Total	-	-	13,119	100%

Life expectancy from age 65 years

	31 Dec 2022	31 Dec 2021
Retiring today		
Males	-	22.5
Females	-	25.1
Retiring in 20 years		
Males	-	22.5
Females	-	25.7

Assumptions as at 31 December:

	2022 % p.a.	2021 % p.a.	2020 % p.a.
Discount rate	-	1.85%	1.40%
Salary increases	-	3.85%	3.30%
Pension increases	-	2.85%	2.30%



Notes to the Financial Statements

continued as at 31 December 2022

9. Pensions (contd.)

Balance sheet as at 31 December 2021

Net pension liability as at 31 December

	2022 £'000	2021 £'000	2020 £'000
Present value of the defined benefit obligation	-	(19,130)	(18,453)
Fair value of Fund assets (bid value)	-	13,123	11,333
Deficit	-	(6,007)	(7,120)
Net defined benefit liability	-	(6,007)	(7,120)

Statement of profit or loss for the year to 31 December 2021

The amounts recognised in the SoFA are:

	Year to 31 Dec 2022 £'000	Year to 31 Dec 2021 £'000
Service cost	-	958
Net interest on the defined benefit liability	-	98
Administration expenses	-	15
Total	-	1,071

Notes to the Financial Statements

continued as at 31 December 2022

9. Pensions (contd.)

Asset and benefit obligation reconciliation for the year to 31 December 2021

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

	Year to 31 Dec 2022 £'000	Year to 31 Dec 2021 £'000
Opening defined benefit obligation	-	18,453
Current service cost	-	958
Interest cost	-	257
Change in financial assumptions	-	279
Estimated benefits paid net of transfers in	-	(387)
Experience loss/(gain) on defined benefit obligation	-	(336)
Change in demographic assumptions	-	(225)
Past service costs, including curtailments	-	-
Contributions by Scheme participants	-	131
Closing defined benefit obligation	-	19,130

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

	Year to 31 Dec 2022 £'000	Year to 31 Dec 2021 £'000
Opening fair value of Fund assets	-	11,333
Interest on assets	-	159
Return on assets less interest	-	1,637
Other actuarial gains/(losses)	-	-
Administration expenses	-	(15)
Contributions by employer including unfunded	-	265
Contributions by Fund participants	-	131
Estimated benefits paid plus unfunded net of transfers in	-	(387)
Closing fair value of Fund assets	-	13,123

Notes to the Financial Statements

continued as at 31 December 2022

9. Pensions (contd.)

Sensitivity analysis

	£'000	£'000	£'000
Adjustment to discount rate	+0.1%	0.0%	-0.1%
Present value of total obligation	-	-	-
Projected service cost	-	-	-
Adjustment to long term salary increase	+0.1%	0.0%	-0.1%
Present value of total obligation	-	-	-
Projected service cost	-	-	-
Adjustment to pension increases and deferred Revaluation	+0.1%	0.0%	-0.1%
Present value of total obligation	-	-	-
Projected service cost	-	-	-
Adjustment to life expectancy assumptions	+1 year	None	-1 year
Present value of total obligation	-	-	-
Projected service cost	-	-	-

Re-measurements in other comprehensive income

Re-measurements of the net assets / (defined liability)

	Year to 31 Dec 2022 £'000	Year to 31 Dec 2021 £'000
Return on Fund assets in excess of interest	-	1,637
Other actuarial gains/(losses) on assets	-	-
Change in financial assumptions	-	(279)
Experience gain/(loss) on defined benefit obligation	-	336
Change in demographic assumptions	-	225
Re-measurement of the net assets/(defined liability)	-	1,919

Projections for the year to 31 December 2023

	Year to 31 Dec 2023 £'000
Service cost	-
Net interest on the defined liability	-
Administration expenses	-
Total loss	-
Employer contributions	-

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

Notes to the Financial Statements

continued as at 31 December 2022

10. Intangible Fixed Assets

GROUP

	Development £'000	Software £'000	Under Construction £'000	Total £'000
Cost				
At 1 January 2022	9	880	87	976
Transfer constructed asset	-	87	(87)	-
Additions	-	53	22	75
Disposals	-	-	-	-
At 31 December 2022	9	1,020	22	1,051
Amortisation				
At 1 January 2022	9	759	-	768
Charge for the year	-	100	-	100
Disposals	-	-	-	-
At 31 December 2022	9	859	-	868
Net Book Value at 31 December 2022	-	161	22	183
Net Book Value at 31 December 2021	2	121	87	208

CIEH

	Development £'000	Software £'000	Under Construction £'000	Total £'000
Cost				
At 1 January 2022	-	135	-	135
Additions	-	34	22	56
Disposals	-	-	-	-
At 31 December 2022	-	169	22	191
Amortisation				
At 1 January 2022	-	52	-	52
Charge for the year	-	38	-	38
Disposals	-	-	-	0
At 31 December 2022	-	90	-	90
Net Book Value at 31 December 2022	-	79	22	101
Net Book Value at 31 December 2021	-	83	-	83



Notes to the Financial Statements

continued as at 31 December 2022

11. Tangible Fixed Assets

GROUP

Cost or Valuation	Leasehold Property £'000	Equipment & IT £'000	Under Construction £'000	Total Assets £'000
At 1 January 2022	5,850	1,019	11	6,880
Transfer	-	11	-11	0
Additions	-	96	-	96
Revaluation	(2,980)	-	-	(2,980)
Disposals	-	-	-	-
At 31 December 2022	2,870	1,126	-	3,996
Depreciation				
At 1 January 2022	-	781	-	781
Charge for the year	-	142	-	142
Disposals	-	-	-	-
At 31 December 2022	-	923	-	923
Net Book Value				
At 31 December 2022	2,870	203	-	3,073
At 31 December 2021	5,850	239	11	6,100

CIEH

Cost or Valuation	Leasehold Property £'000	Equipment & IT £'000	Under Construction £'000	Total Assets £'000
At 1 January 2022	5,850	815	11	6,676
Transfer	-	11	(11)	-
Additions	-	73	-	73
Revaluation	(2,980)	-	-	(2,980)
Disposals	-	-	-	-
At 31 December 2022	2,870	898	-	3,768
Depreciation				
At 1 January 2022	-	590	-	590
Charge for the year	-	133	-	133
Disposals	-	-	-	-
At 31 December 2022	-	723	-	723
Net Book Value				
At 31 December 2022	2,870	175	-	3,045
At 31 December 2021	5,850	225	11	6,086

Long leasehold property relates to CIEH's property, Chadwick Court, held under finance lease from 20 December 2013. The lease is valued on a fair value basis using the method described in note 1. The carrying amount that would have been recognised had the assets been carried under the cost model is £2,454k.

Notes to the Financial Statements

continued as at 31 December 2022

12. Investments

12.1 Investments

	Property Investments £'000	Listed Investments £'000	Cash and cash equivalents £'000	Total £'000
Value at 1 January 2022	17,650	5,571	172	23,393
Investment income	-	51	61	112
Management fee	-	-	(34)	(34)
Transfer between funds	-	(250)	250	-
Cash withdrawal	-	-	(14)	(14)
Loan interest	-	-	(21)	(21)
Additions	-	1,171	(1,171)	-
Disposal proceeds	-	(1,271)	1,271	-
Gains / (losses)	(7,770)	(468)	2	(8,236)
Value at 31 December 2022	9,880	4,804	516	15,200

65% of Chadwick Court has been let on a 10 year lease and therefore represents Investment Property to the Group. The lease is valued on a fair value basis using the method described in note 1.

12.2 Subsidiary Undertakings

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

13. Interest Payable

	Group	
	2022 £'000	2021 £'000
Loan payable within 5 years	21	12
Finance Lease	342	342
Total interest payable	363	354



Notes to the Financial Statements

continued as at 31 December 2022

14. Debtors

	Group		CIEH	
	2022 £'000	2021 £'000	2022 £'000	2021 £'000
Trade debtors	528	276	189	50
Amounts due from subsidiary undertakings	-	-	356	463
Other debtors	1	35	-	34
Prepayments and accrued income	632	940	621	920
	1,161	1,251	1,166	1,467

15. Creditors

	Group		CIEH	
	2022 £'000	2021 £'000	2022 £'000	2021 £'000
(i) Amounts falling due within one year				
Obligations under finance leases	345	345	345	345
Trade creditors	158	302	62	237
Other taxes and social security	218	143	28	26
Accruals and deferred income	1,643	1,157	1,551	924
	2,364	1,947	1,986	1,532

(ii) Amounts falling due after more than one year

Loans and obligations under finance leases

Sterling repayable at various dates up to 2163	9,949	9,952	9,949	9,952
Less: instalments due within one year	345	345	345	345
Total obligations under finance leases	9,604	9,607	9,604	9,607
Other loans	800	800	800	800
	10,404	10,407	10,404	10,407

Obligations under finance leases are payable as follows:

After more than one year but within five years	1,380	1,380	1,380	1,380
After five years	8,224	8,227	8,224	8,227
	9,604	9,607	9,604	9,607

Obligations under finance lease relate to the property lease for Chadwick Court. The term of the lease is 150 years expiring on 19 December 2163. Obligations are based on the initial rent of £354k per annum. In 2018 there was a rent review and an additional £85k per annum was added to the rent charge. This is treated as an operating lease. Rent reviews occur every 5 years with an upward only rent review to 35% of open market rent. The next review is due 20 December 2023.

Notes to the Financial Statements

continued as at 31 December 2022

16. Reconciliation of movement in total funds

	At 1 Jan 2022 £'000	Income £'000	Expenditure £'000	Transfers £'000	Gains/ (losses) £'000	At 31 Dec 2022 £'000
Unrestricted charity funds						
Undesignated funds	20,956	2,952	(4,072)	(6,932)	(11,216)	1,688
Designated Funds						
Fixed Assets	-	-	-	3,532	-	3,532
Capital and Projects	-	-	-	3,400	-	3,400
Pension Fund	(6,007)	-	-	-	6,007	-
Total charity funds	14,949	2,952	(4,072)	-	(5,209)	8,620
Subsidiary funds	(469)	2,247	(1,965)	-	-	(187)
Total Funds	14,480	5,199	(6,037)	-	(5,209)	8,433
Summarised as:						
Undesignated funds						
Charity	20,956	2,952	(4,072)	(6,932)	(11,216)	1,688
Subsidiary	(469)	2,247	(1,965)	-	-	(187)
Total undesignated funds	20,487	5,199	(6,037)	(6,932)	(11,216)	1,501
Designated Funds	(6,007)	-	-	6,932	6,007	6,932
Total Funds	14,480	5,199	(6,037)	-	(5,209)	8,433

	At 1 Jan 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Gains/ (losses) £'000	At 31 Dec 2021 £'000
Unrestricted charity funds	17,318	3,379	(3,355)	-	3,614	20,956
Pension fund	(7,120)	-	(806)	-	1,919	(6,007)
Total charity funds	10,198	3,379	(4,161)	-	5,533	14,949
Subsidiary funds	(274)	1,563	(1,758)	-	-	(469)
Total Funds	9,924	4,942	(5,919)	-	5,533	14,480

Notes to the Financial Statements

continued as at 31 December 2022

16. Reconciliation of movement in total funds (contd.)

The Trustees of CIEH have created two new designated funds for

- Illiquid fixed assets. The value of illiquid fixed assets including investment property and related liabilities is £3.5m. This is because illiquid assets are not readily available to directly support members.
- Multi-year capital and project expenditure. Trustees believe that it is important to designate this type of expenditure as it affects the amount of reserves the Trustees can choose to apply to further activities in support of members. The property valuation report by Gerald Eve indicated potential capital costs of £3.1m over the next 2 – 7 years, and there is approved other capital and project spend of £0.3m. The total designated fund is £3.4m. CIEH is currently undertaking a more detailed property condition review with a view to better understanding property capital requirements in the next 2-7 years.

The designated fund for pensions has now been eliminated following the nil settlement on the deficit.

17. Projects

CIEH administers projects and funds on behalf of other entities as custodian trustee. Funds for two projects are held in separately identifiable accounts and income and expenditure is not included in the Statement of Financial Activities of CIEH. The balances on the projects and the funds held at 31 December 2022 are as follows

	2022	2021
	£'000	£'000
Emergency & Relief Fund	5	5
Bonnefoy Fund	21	21

Notes to the Financial Statements

continued as at 31 December 2022

18. Cashflows resulting from operations

Reconciliation of deficit for the financial year to net cash flow from operations	Group	
	2022 £'000	2021 £'000
Cash flows from operating activities (Deficit)/Surplus for the financial year	(6,047)	4,556
Adjustments to exclude:		
Depreciation of intangible assets	100	86
Depreciation of tangible assets	142	161
Interest paid	342	354
Investment income	(112)	(66)
Pension scheme - actuarial (gains) / losses	-	(1,919)
Exceptional gain on defined benefit scheme	(6,007)	-
Leasehold property revaluation (loss)/gain	10,750	(3,377)
Investments - management fee	34	33
Investments -unrealised losses / (gains)	465	(237)
Debtors - (increase) / decrease	90	62
Stock - (increase) / decrease	(5)	4
Creditors - increase / (decrease)	414	(30)
Pension charged to SOFA	-	1,016
Pension contributions	-	(210)
	<hr/>	<hr/>
Cash generated from operations	166	432
Interest paid	(363)	(354)
	<hr/>	<hr/>
Net cash flow resulting from operating activities	(197)	79

Notes to the Financial Statements

continued as at 31 December 2022

19. Analysis of net debt

Group	01-Jan 2022 £'000	Cash flow £'000	31-Dec 2022 £'000
Cash at bank and in hand	1,878	(310)	1,568
Debt due within one year			
Finance Lease	(345)	-	(345)
Debt due after more than one year			
Finance Lease	(9,607)	3	(9,604)
Other loans	(800)	-	(800)
	<u>(8,874)</u>	<u>(307)</u>	<u>(9,181)</u>

20. Reconciliation of net cashflow to movement in net debt

	2022	2021
	£'000	£'000
Increase / (decrease) in cash in the year	(310)	375
Loan	-	(400)
Cash to repay loan	3	3
	<u> </u>	<u> </u>
Movement in net debt in the year	(307)	(24)
	<u> </u>	<u> </u>
Net debt at 1 January	(8,874)	(8,852)
	<u> </u>	<u> </u>
Net debt at 31 December	(9,181)	(8,874)

21. Controlling Party

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

Notes to the Financial Statements

continued as at 31 December 2022

22. Indemnity Insurance

The Board of Trustees has affected an indemnity insurance policy to protect CIEH and its subsidiary undertakings from loss arising from the neglect or defaults of its Trustees, directors or employees and to indemnify them against loss arising from any claim against them jointly or severally by reason of any wrongful act in their capacity as Trustees, directors or officers. The premium on the insurance policy was £4,241 (2021: £3,803).

23. Capital Commitments

At 31 December 2022 group capital commitments of £22,070 had been authorised and contracted for (2021: £158,787 authorised and £139,787 had been spent).

24. Related Party Transactions

During the year CIEH received Gift Aid payments of £0 (2021:£0) from The Environmental Health Registration Board, a company connected with CIEH.

As part of the provision of its training courses CIEH Limited commissions books, researches new courses and arranges for examination papers to be marked and moderated. Some of this work is undertaken for payment by persons who are members of the Chartered Institute of Environmental Health.

There were no related party transactions.

25. Operating Leases

As prescribed by FRS102, total minimum future lease payments under operating leases are analysed below for the following periods; payable within one year; payable after one year but within 5 years; payable after 5 years

	Group		CIEH	
	2022	2021	2022	2021
	£'000	£'000	£'000	£'000
Other assets				
Payable within 1 year	27	12	14	-
Payable during 2 to 5 years	21	21	10	-
	<u>48</u>	<u>33</u>	<u>24</u>	<u>-</u>



About CIEH

President Julie Barratt

Trustees who served during the year and Trustees who continue to serve:

	Role	Date of appointment	Date of resignation
Stephanie Appiah-Anderson	Trustee	1 January 2022	29 March 2023
Julie Barratt	President	1 January 2021	14 August 2023
Maurice Brennan	Trustee	1 January 2020	2 June 2022
Sterling Crew	Trustee	1 January 2021	29 March 2023
Joan Elliott	Trustee	1 January 2022	22 February 2023
Jonathan Hayes	Trustee	1 January 2022	17 April 2023
Judith Hedgley	Chair	28 April 2023	<i>Current</i>
Terenja Humphries	Chair (to 31 December 2022)	1 January 2017	31 December 2022
Roisin Kerr	Trustee	1 January 2020	17 April 2023
Rosemary Lee	Trustee	18 April 2023	26 July 2023
Abigail Miller	Trustee	18 April 2023	26 July 2023
Madhu Murali	Trustee	25 June 2020	29 March 2023
Saravana Namasivayam	Trustee	1 January 2023	<i>Current</i>
David Newsum	Trustee	2 June 2022	31 December 2022
David Newsum contd.		6 February 2023	1 June 2023
Daniel Oerther	Deputy Chair (to 31 December 2022)	1 January 2020	<i>Current</i>
Nick Pahl	Trustee	27 April 2017	5 February 2023
Kirpal Singh Tahim	Trustee	1 January 2019	<i>Current</i>
Vanessa Wardle	Trustee	1 January 2021	28 April 2023
Lindsay Shaw	Trustee	26 July	<i>Current</i>
Nick Chapman	Trustee	26 July	<i>Current</i>
Sarah Johns	Deputy Chair	26 July	<i>Current</i>
Penelope Dawson Malone	Trustee	26 July	<i>Current</i>
Kathryn Preece	Trustee	26 July	<i>Current</i>

CIEH Executive Management Team

Phil James	Chief Executive
Chrstine Kanu	Executive Director of Finance and Corporate Services (Resigned February 2022)
Katie Stevens	Executive Director of Finance and Corporate Services (Appointed Jan 2022, Resigned July 2022)
Deborah Wood	Executive Director of Membership and External Affairs (Resigned December 2022)
Jon Buttolph	Associate Director of Membership and Professional Development
Justin Turner	Associate Director of Operations
Fran McCloskey	Executive Director of Finance and Corporate Services (Appointed October 2022)
Louise Hosking	Executive Director of Environmental Health

Risk and Audit Committee

Carol Healy (Chair)
John Cragg
Madhu Murali (resigned 29 March 2023)
Saravana Namasivayam (to 31 December 2022, rejoined from 8 May 2023)
Robert Spain

Appointments and Remunerations Committee

James Howe (Chair)
Maurice Brennan (to 2 June 2022)
Joan Elliot (from 13 June 2022 to 22 February 2023)
Amanda Clarke (to 31 December 2022)
Tracey Marshall
Andrea Sutherill
Maria Jennings (from 1 January 2023)
Judith Hedgley (from 5 May 2023)

Advisors

Bankers

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

Auditors

Haysmacintyre LLP,
10 Queen Street Place,
London EC4R 1AG

Investment managers

Cazenove Capital Management,
London EC2Y 5AU

1 London Wall Place,