

Chartered Institute of
Environmental Health



ANNUAL REPORT

For the year ended 31 December 2023

Find more information about who we are
and what we do at:

cieh.org



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Trustees' Annual Report

The Board of Trustees present their report together with the Audited Financial Statements for the year ended 31 December 2023.

Objectives and activities

The charitable objects 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.

Our vision is of safer, cleaner and healthier environments for the benefit of people, businesses and local communities. At the end of 2023 the Board of Trustees chose to agree a set of priorities for 2024 with a view to reviewing its overall strategic aims during the year. The priorities for 2024 are in line with the current aims of a sustainable profession and a sustainable organisation. The priorities are:

- Advocating for professionalism and the profession, by developing powerful impact statements, increasing our influence at all levels of government and increasing our media coverage and impact
- Increase the impact of our policy and campaigning work, by developing the model to have member led policy and campaign work, including creating a register of volunteers and initiating an independent review of our advisory panels. Our work to increase influence and media coverage will also be to support this area
- In this expected election year develop a powerful general election strategy and supporting manifesto
- Work with partners to plan for the workforce of tomorrow through the creation of a workforce satellite panel
- Raise the profile and attractiveness of environmental health careers and supporting campaigns to maintain or increase student numbers
- Develop plans to deliver on 2023 AGM motions
- Deliver the finance strategy that aims to ensure the organisation is financially sustainable and resilient

We maintain our public benefit by influencing and shaping environmental health policy and implementation. We disseminate information and knowledge to and for the sector through our membership and communication networks. We provide education and training programmes.

Achievements and performance

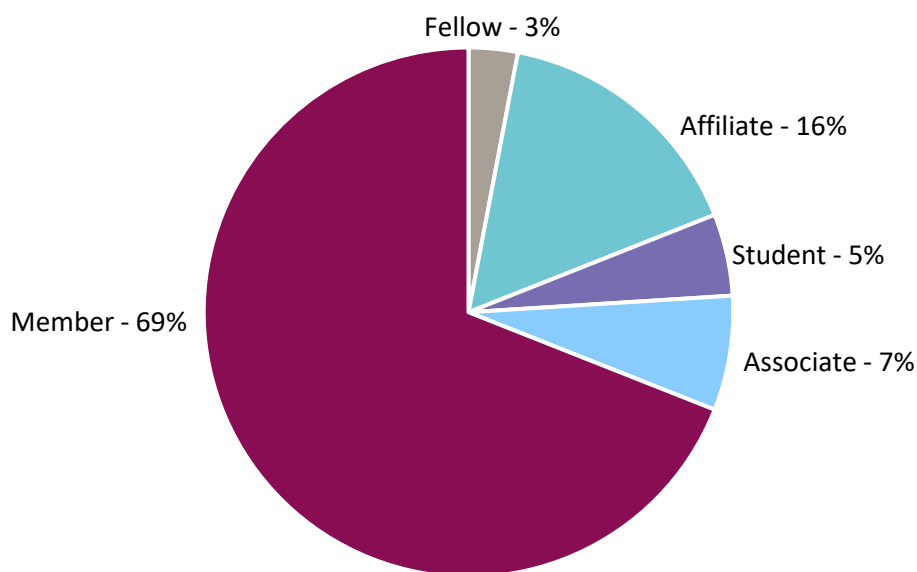
2023 was a year of change for CIEH with members actively sharing their thoughts, priorities and views through two Special General Meetings. Following these meetings a new Chair of the Board and new Trustees were elected and there has been a renewed focus on transparency, accountability and openness.



Membership and professional development

In 2023 we welcomed 1,271 new members to CIEH and ended the year on a total of 7,573 members (2022: 7,255 members).

Our membership by grade:



CIEH is committed to enhancing and developing our member offering. In 2023 we partnered with the Faculty of Public Health (FPH) to offer members in the Associate, Member and Fellow grades free Associate membership with FPH – providing CIEH members with even more opportunities to learn, network, and promote environmental and public health with like-minded professionals. We also launched a partnership with leading publisher Routledge to offer our members 25% off a range of environmental health books, again empowering members, at any stage of their career, to grow their knowledge.

Additionally, we teamed up with The Institute of Leadership and Management to offer environmental health professionals access to an Introduction to Leadership online course, combining online resources with interactive guidance from leadership experts.

We also recognised how important it is to offer students access to additional learning opportunities, which is why we enhanced our student membership offering to include free attendance to our headline conferences.



In 2023 we completed the review of Chartered Status, and we aim to make the new route to Chartered Status available in Q1 of 2024. We ended 2023 with 2,030 Chartered Status members and welcomed a number of new students to our other professional registration pathways:

- 132 enrolled on pathway to Environmental Health Practitioner
- 47 enrolled on pathway to Food Safety Practitioner
- 4 enrolled on pathway to Housing Health Practitioner

In addition to this, our mentoring scheme continued to gain traction with 115 members receiving mentoring support in 2023.

Events

2023 was another busy year for the CIEH events team as we continued to prioritise providing accessible, relevant and topical learning experiences to our members and the wider profession. We ran eight headline conferences covering the breadth of environmental health with a total of 1,418 delegates. Alongside this, we also ran 89 bitesize training sessions and 90 technical workshops. We were also able to keep our member event prices constant from the previous year in recognition of the cost of living crisis.

Accessibility and sustainability remain constant strategic aims for the CIEH events team. Aside from our popular face to face in-house training model, we sought to deliver several face to face training events in 2023 but due to low numbers we were unable to deliver them. Demonstrating the appetite for online training is still the preferred delivery method for most of our delegates. We will continue to develop new and exciting learning opportunities for CIEH members, both face to face and online for 2024.

The CIEH events team also secured several training contracts as preferred training provider for the Food Standards Agency (FSA). Over 25 events were delivered in 2023.

The tragic Awaab case highlighted the significance of our CIEH members working in the Private Rented Sector, demonstrating their important role in identifying and investigating health hazards. CIEH saw a significant increase in training in this area and we were able to meet the demands and deliver our established and well received HHSRS and Damp and Mould training.

Engagement

We continued to run our popular member forum webinars, putting members at the heart of the conversation, with 22 taking place over 2023 and 2,138 members attending.

Engagement with CIEH online continued to grow with 62,856 engagements on social media and our social following increasing by 13% to 27,537. LinkedIn remains our most popular channel for our members and where we receive the highest engagement.

On the CIEH website we published 55 blogs, the most popular blogs covered Chartered Status, CPD and Military Environmental Health Practitioners. We also published 98 Environmental Health News (EHN) Extra articles in addition to the EHN magazine, the most viewed EHN Extra articles of 2023 included:

- 8 signs of modern slavery
- Bed bug infestations are growing in the UK
- HSE opens up anonymous hotline for workers

During 2023, a lot of work was done to upgrade both the CIEH website and the 15Hatfields website in order to future proof both and improve usability, both upgrades were launched in early 2024.

Email communication remains an important and popular channel of communication for CIEH including the weekly Member Connect newsletter and our monthly Community newsletters. In 2023 both the open rates and click through rates increased, demonstrating that members are engaging with our email content.

In 2023 we also worked hard to give members a voice. For World Environmental Health Day 2023 we invited members to share their experiences of working in environmental health and what it means to protect public health. We heard from a range of members and the content was well received with the LinkedIn content alone reaching 22,873 impressions.

In 2024 we will be developing a new member engagement strategy to ensure we increase engagement, communicate in the most effective and efficient ways, and meet member needs.

Our voice

We are committed to raising the profile of environmental health and the work of our members. In 2023 we issued 52 press releases and received 41 appearances in print and online media including The Guardian, New Statesman, The Daily Mail, BBC Radio 4, BBC News, BBC News NI, The Independent and the Sunday Times.

CIEH also continued to campaign on issues that matter to our members. In 2023 this activity included responding to 10 consultations on a variety of environmental health issues including the licensing of non-surgical cosmetic procedures in England, the draft Noise and Soundscape Plan for Wales, the FSA consultation on developing a modernised food hygiene delivery model, and the draft Border Target Operating Model.

Air quality was a particular area of focus for the CIEH policy team in 2023. We responded to two key consultations, the first of these was from DLUHC around proposed changes to the National Planning Policy Framework. The second was Defra's Draft Air Quality Strategy which focused on the roles and responsibilities of local authorities. We also provided written evidence to the Climate Change, Environment and Infrastructure Senedd Committee on the recently tabled Environment (Air Quality and Soundscapes) (Wales) Bill and secured the opportunity for a number of our members to provide oral evidence to the committee and provided written evidence to the Environmental Audit



Committee on indoor and outdoor air quality targets, securing the opportunity for one of our members to provide oral evidence to this committee as well.

The CIEH Policy team also continued to work hard to uphold legislation and policy standards. Since the UK Government tabled the Retained EU (Revocation and Reform) (REUL) Bill in September 2022, CIEH have been a consistent voice in opposition to wholesale sunseting of regulatory standards. Working with parliamentarians in both Houses we have tabled over 30 parliamentary questions, and played a pivotal role in forcing legislative changes to the Bill in the House of Lords which ultimately removed the arbitrary sunset date originally included in the Bill.

We worked with key partners including the OSH Alliance and CTSI to highlight the detrimental impact of the Bill and remove the arbitrary sunset date. We will continue to raise our concerns and to urge the Government to dispense with their 'health vs wealth' dichotomy, instead presenting how a healthy population is vital to a thriving economy.

In total, the CIEH Policy team also secured four Select Committee Appearances for CIEH members, empowering members to shape the future of environmental health:

- Paul McCullough and Somayya Yaqub gave evidence on noise and light pollution to the Lords Science and Technology Committee
- Kristian James and Colin Cobbing gave evidence on Air Quality and Noise Quality to the Climate Change, Environment and Infrastructure Committee in the Senedd
- Matt Clark gave evidence to the Environmental Audit Committee on Air Quality targets
- Henry Dawson gave evidence to the Public Bills Committee scrutinising the Renters Reform Bill

Several CIEH members also attended a private meeting alongside CIEH stakeholders with Professor Sir Chris Whitty to discuss indoor air quality and housing conditions.

We also launched our Manifesto for environmental health which included reaching out to all members of the Cabinet and Shadow Cabinet.

During 2023 a lot of work was done to revitalise the operation of our Advisory Panels, with a focus on empowering members to have more substantial role in directing policy development. This included recruiting members to join two new Advisory Panels focusing on public health and port health. These Panels will launch in early 2024.

CIEH Career Ambassadors have also been working hard to raise the profile of environmental health. Activity included engaging with hospitality and catering students on the importance of environmental health as a profession to attending sixth form careers fairs and visiting primary schools.

Following a member climate change survey where 77% of respondents agreed or strongly agreed that the current climate emergency is one of the most significant environmental health challenges



of our time, we launched a new climate change hub to bring a range to tools, resources and updates together to help empower environmental health professionals to become climate change champions.

Financial review

Income and expenditure

CIEH net income for the year before exceptional items, gains and losses is £.02m (2022: loss £765k). This represents a remarkable improvement in the financial performance of CIEH with both income increasing and expenditure decreasing.

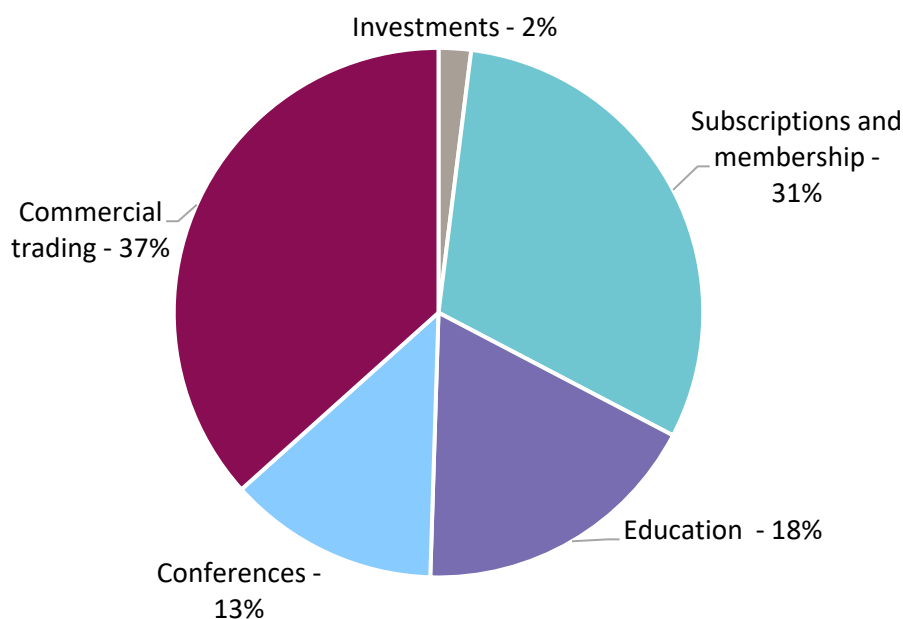
- total income of £5.8m (2022: £5.3m) an increase of 12%
- total expenditure of £5.8m (2022: £6.0m) a decrease of 3%

This is the first positive operating result reported by CIEH for over 15 years.

CIEH's net movement on total funds is -£2.1m (2022 -£6m) is a result of:

- Net income of £0.02m (2022: loss of £0.8m)
- Gain on investments of £0.2m (2022: loss of £0.5m)
- Property lease asset valuation loss of £2.4m (2022: loss of £10.7m)

The income breakdown is shown in the chart below:



CIEH commercial activities saw continued recovery, and conference income was boosted by significant housing events. Education income suffered in light of the current economic conditions. Our trading subsidiary CIEH Ltd, 15 Hatfields, our venue hire business saw a very good recovery to match pre-pandemic income levels.

Subscriptions and membership income includes membership as well as magazine advertising sales. Whilst membership numbers increased magazine advertising sales reduced due to the current economic climate.

Total expenditure has decreased by 3%. Staff costs have reduced driven by the restructuring at the end of 2022.

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 2022 is £5.6m. The loss recorded this year of £2.4m reduces the cumulative gains to £3.2m. The valuation of the lease is an area of significant estimate and judgement. Please refer to notes 1.15 and 11 for further disclosures in respect of the lease and its accounting treatment.

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 2023 are:

Market conditions

- Interest rate changes increasing the cost of debt
- Geo-political and world events affecting sentiment
- Continued impact from the pandemic and hybrid working trends

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

- Additional works required over previous valuation estimate based on the condition survey report commissioned

Capital expenditure required to address lettability reduces the value, compared to the previous valuation, by approx. £0.4m.

Other factors

- Proximity to an upcoming contractual break clause for the sub-tenant
- Imminent rent review on the head lease

The potential for the sub-tenant to break their lease term and additional rent due on the headlease decrease its value by approx. £1m.

Balance sheet

Total funds for the Group stand at £6.3m (2022: £8.5m) with the movement predominantly being due to:

- property lease valuation losses of £2.4m
- investment gains of £0.2m

Commentary on pension, property and investment items are included above in the highlights section. Net current assets have remained at similar levels. The current ratio is 1.2 (2022: 1.2).

Investments

CIEH aims to provide sufficient liquidity and total returns with an acceptable level of risk, to enable SPH to carry out its activities effectively both in the short term and over the long term.

The investment objective for the short term is to invest sufficient capital in lower risk, liquid and unrestricted assets, in order to meet anticipated operating cash shortfalls and capital expenditure requirements over a 1-2 year time horizon.

The investment objective for long term funds is to generate a return of 4% above inflation. Managing performance against the objective will also be appraised in the shorter term. Long term funds may be drawn upon from time to time. Income will be reinvested until drawn upon.

CIEH require Cazenove to invest responsibly and to incorporate environmental, social and governance considerations into their investment processes. CIEH also have an ethical restriction to exclude direct investment in tobacco.

Strategic asset allocation

The CIEH investment portfolio has a long-term strategic allocation of 70% to global equities, 10% bonds, 10% property, 8% alternatives and 2% cash. Based on Cazenove Capital's assumptions, the expected risk (volatility) of this strategy is 12% with an expected nominal return of 6% per annum.

Alongside the investment portfolio, CIEH hold a low-risk portfolio which invests in cash and cash-like products. This serves to provide liquidity for operational requirements and to slightly lessen the overall investment risk at a combined portfolio level. In aggregate, this is expected to be in line with CIEH's overall risk profile of having a less than 5% probability of making a capital loss exceeding 10% of the portfolio value within any one year.

Calendar year 2023 performance

CIEH (excluding the cash portfolio): +6.2%

CPI+4% (long-term target): +7.7%

ARC £ Steady Growth Index (peer group comparator): +7.3%

Financial markets in 2023 were defined by inflation and interest rate expectations, although overall the year was more positive for investors than expected. Initially, stubborn core inflation alongside indications of softening global growth led to concerns over higher for longer interest rates. However, the last few months of the year saw greater market optimism, largely centred on declining inflation and peaking interest rates. This lifted all assets higher, despite devastating events in Gaza.

Global equities (MSCI AC World) returned +15.3% in sterling terms and UK gilts (FTA Govt All Stocks) returned +3.7% over the course of the year. Positive performance within equities was dominated by

US Mega Cap technology names, all benefiting from tailwinds of increasing use of Artificial Intelligence. Notably, in the last few months of the year, there was a broadening of performance outside of these names.

Over 2022 and 2023, high levels of inflation in the UK have made meeting the inflation plus return target more challenging in the short term. Despite this, we remain confident in our ability to achieve this target over the longer term.

Reserves

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.

Designated funds exist for:

- Illiquid fixed assets. The value of illiquid fixed assets including investment property and related liabilities is £1.7m. 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. In 2022 the property capital fund was based on an estimate of £3.1m based on the surveyors report. During 2023 CIEH undertook a detailed property condition review and the estimated planned preventative maintenance costs for maintaining the building on an as is basis is £1.75m over the next 10 years. There is approved other capital and project spend of £0.2m. The total designated fund is £1.95m.

The reserves policy agreed by the Board of Trustees is to target a free reserves fund after designations 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 2023 CIEH undesignated reserves were £3.5m (2022: £1.6m). The reserves policy continues to be only partially funded. As we look to the future our focus be delivery of the finance strategy. A key element of that strategy is the delivery of a financially sustainable operating model. Work on reviewing the model has started with the Board of Trustees expected to consider the outputs of that review during 2024.

Going concern

The Board of Trustees having carefully reviewed the financial position of CIEH Group, including the financial projections for 2024 and beyond, 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.	Phase 1 of a pay and reward project is complete. Phase 2 in planning, for delivery in 2024 and beyond.
Sustainability and resilience Failure to cover our costs as a whole and investing in infrastructure at a rate adequate enough to maintain services appropriate to the needs of our strategy. Failure to maintain sufficient reserves to withstand financial shocks and stress.	Finance Strategy approved in September 2023 with delivery in progress. In 2023 CIEH has been able to significantly reduce its operating deficit and as a result has been able to increase its free reserves.
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.
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 Cyber breach, resulting in lost data, prolonged inability to access systems, potential fines and reputational damage.	Policies and procedures are in place alongside monitoring of training and testing outcomes.
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. In 2023 The Board of Trustees approved the creation of a finance committee to support the drive towards financial sustainability and should be operational in 2024.



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.
Reputational Risk Risk that performance does not match expectation.	Policies and procedures are in place alongside monitoring activities.
Health and Safety Risk of harm to health or wellbeing of staff, tenants or visitors.	Policies and procedures are in place alongside monitoring activities. In 2024 CIEH will be undertaking a review of current policies and procedures.

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 results shown in these accounts demonstrate the very significant progress made. The approved 2024 budget is set at a small operating deficit. Delivery of the finance strategy over the next three years is designed to deliver consistent sustainable results in future years.

Towards the end of last year we were delighted to advance our relationship with The Royal Environmental Health Institute of Scotland. We recognise that both organisations have strong identities and by collaborating and working together on matters relating to Environmental health we can make the profession stronger.

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. In 2023 the Board of Trustees approved the creation of a Finance Committee to have oversight of finance and investments and to support financial sustainability. It is expected to be operational in 2024.

Two Special Meetings of members were held in March and April of 2023, where members voted in favour of motions that resulted in refreshing the Board of Trustees with the aim of ensuring it was fit for purpose in defining and delivering a strategy that will be fit for purpose within the future landscape for Environmental Health and the profession that will be needed to serve within that landscape. 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 objects, 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.

The Board of Trustees approved the creation of a Finance Committee to oversee finance and investments, and the delivery of the finance strategy. This Committee is expected to be operational by mid 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 51.

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 for their efforts in furthering the aims and objectives of the organisation.

By order of the Board of Trustees

Judith Hedgley

16 May 2024



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 ('the charity') and its subsidiary ('the group') for the year ended 31 December 2023 which comprise the Consolidated Statement of Financial Activities, the Group and Charity Balance Sheets, the Consolidated Cash Flow Statement and 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 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:

give a true and fair view of the state of the group's and the parent charity's affairs as at 31 December 2023 and of the group's income and expenditure, 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 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 trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's or the group'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 contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

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 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.

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 requires 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 and proper accounting records have not been kept by the parent charity; or the financial statements are not in agreement with the accounting records and returns; or we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 16 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 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 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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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.

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 identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity and the group for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation, taxation legislation, and employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the override of controls by management and judgements made in the property valuations. Our audit procedures to respond to these risks included enquiries of management, and the Risk and Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.



Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Crowe U.K. LLP

Crowe U.K. LLP
Statutory Auditor

London

23 May 2024

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under 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 2023

		Group	
		2023	2022 Restated
		Unrestricted Funds	Unrestricted Funds
		£'000	£'000
Income from charitable activities:			
Subscriptions and membership income	3	1,803	1,702
Education income	3	1,019	1,136
Conference income	3	778	635
Income from other trading activities:			
Commercial trading	3	2,063	1,687
Income from investments			
Income from investments	3,12.1	143	112
Total income and endowments		5,806	5,272
Expenditure			
Expenditure on charitable activities:			
Membership	4	2,430	2,807
Education	4	1,399	1,261
Conferences	4	1,167	1,341
Expenditure on raising funds			
Commercial trading operations	4	758	594
Investment management fee	4	34	34
Total expenditure		5,788	6,037
Net income/(expenditure) for the year before exceptional items		18	(765)
Exceptional gain on defined benefit scheme	9	0	6,007
Net income /(expenditure) for the year before gains/(losses)		18	5,242
(Loss) on investment property	12.1	(1,860)	(7,770)
Gain/(loss) on investments	12.1	238	(466)
Net movement in funds before defined benefit pension scheme gain / (loss) and leasehold property revaluation (loss)/gain		(1,604)	(2,994)
Leasehold property revaluation (loss)/gain	11	(540)	(2,980)
Net movement in funds		(2,144)	(5,974)
Funds and reserves brought forward at 1 January		8,493	14,467
Funds carried forward at 31 December		6,349	8,493



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 50 form an integral part of these financial statements.

Balance Sheets

as at 31 December 2023

	Note	Group		CIEH	
		2023 £	2022 Restated £	2023 £	2022 Restated £
Fixed assets					
Intangible assets	10	192	183	156	101
Tangible assets	11	2,479	3,073	2,455	3,045
Investments	12	13,620	15,200	13,620	15,200
		16,291	18,456	16,231	18,346
Current assets					
Stock		20	16	-	-
Debtors	14	1,113	1,161	1,305	1,166
Cash at bank and in hand		1,222	1,568	1,160	1,497
		2,355	2,745	2,465	2,663
Creditors: amounts falling due within one year	15	(1,896)	(2,304)	(1,727)	(1,926)
Net current assets		459	441	738	737
Total assets less current liabilities		16,750	18,897	16,969	19,083
Creditors: amounts falling due after more than one year	15	(10,401)	(10,404)	(10,401)	(10,404)
Total net assets		6,349	8,493	6,568	8,679
The funds of the charity:					
Unrestricted general funds	16				
General funds	16	3,309	1,561	3,528	1,747
Designated funds	16	3,040	6,932	3,040	6,932
Total funds	16	6,349	8,493	6,568	8,679

The notes on pages 26 to 50 form an integral part of these financial statements.

Approved and authorised for issue on behalf of the Board of Trustees on 16 May 2024

Judith Hedgley
Chair, Board of Trustees



Consolidated Cash Flow Statement

for the year ended 31 December 2023

	Note	2023		2022	
		£'000	£'000	£'000	£'000
Cash flow from operating activities	18		(301)		(197)
Cash flows from investing activities:					
Purchases of tangible assets	11	(55)		(96)	
Purchase of intangible assets	10	(109)		(75)	
Interest received / dividends	12	122		61	
Net cash provided by investing activities:			(42)		(110)
Cash flows from financing activities:					
Capital element of finance lease rentals		(3)		(3)	
Net cash provided by financing activities			(3)		(3)
Net (decrease)/increase in cash and cash equivalents in year	20		(346)		(310)
Cash and cash equivalents at the beginning of year			1,568		1,878
Cash and cash equivalents at end of year			1,222		1,568

Notes to the Financial Statements

1. Accounting Policies

1.1 Basis of preparation

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 (FRS102), the Charities Act 2011 and applicable accounting standards (FRS102). CIEH meets the definition of a public benefit entity under 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 Group financial statements

The financial statements consolidate the results of the Charity and its wholly owned subsidiary CIEH Limited on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the Charity has not been presented because the Charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

1.4 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 31 December 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 2023

1.5 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.

1.6 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 2023

1.7 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.

1.8 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. Memberships renew annually with the majority renewing at the beginning of the calendar year.

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.

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.

1.9 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 2023

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. More detail in respect of the accounting estimates is detailed in note 1.15.

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. Basic financial instruments are initially recognised at transaction value and subsequently measured at settlement value. 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 2023

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
2022	£7,200,000	£12,750,000	£9,949,158	£2,800,842
2023	£5,075,000	£10,350,000	£9,946,302	£403,698
Change in valuation	(£2,125,000)	(£2,400,000)	£2,856	£2,397,144

It should be noted that the Red Book valuation does not represent market value of the lease on the open market.



Notes to the Financial Statements

continued as at 31 December 2023

1.16 Prior Year adjustment

A prior year adjustment has been made to reduce the income recognised for tenants at Chadwick Court and to recognise a liability in respect of the sinking fund and to reflect a change in accounting policy recognising Member Education Pathway Registration Income up front.

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	
	2023	2022
	£'000	£'000
Turnover	2,302	2,247
Total expenditure	(2,334)	(1,965)
Profit/(loss) for the year	(32)	282
Retained (losses) brought forward	(187)	(469)
Retained in subsidiary	(219)	(187)
Assets	723	551
Liabilities	(942)	(738)
Net assets /(liabilities)	(219)	(187)



Notes to the Financial Statements

continued as at 31 December 2023

3. Income

	2023			2022 Restated		
	CIEH Ltd £'000	CIEH £'000	Group £'000	CIEH Ltd £'000	CIEH £'000	Group £'000
Subscriptions and membership	506	1,297	1,803	634	1,068	1,702
Education	883	136	1,019	935	201	1,136
Conferences	-	778	778	-	635	635
Commercial Trading	913	1,150	2,063	677	1,010	1,687
Investments	-	143	143	-	112	112
Total income	2,302	3,504	5,806	2,246	3,026	5,272

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



Notes to the Financial Statements

continued as at 31 December 2023

4. Expenditure

	2023					2022				
	Direct	Staff	CIEH	CIEH	2023	Direct	Staff	CIEH	CIEH	2022
	costs	costs	Ltd	Support	Total	costs	costs	Ltd	Support	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Membership	308	437	369	1,316	2,430	374	532	302	1,599	2,807
Education	117	311	213	758	1,399	118	289	136	718	1,261
Conference	182	176	177	632	1,167	103	330	144	764	1,341
Subtotal costs	607	924	759	2,706	4,996	595	1,151	582	3,081	5,409
Investment management fee					34					34
Commercial trading operations					758					594
Total expenditure					5,788					6,037



Notes to the Financial Statements

continued as at 31 December 2023

5. Support Costs

	2023			2022		
	CIEH LTD £'000	CIEH £'000	Total £'000	CIEH LTD £'000	CIEH £'000	Total £'000
Staff costs	322	1,154	1,476	295	1,680	1,975
Office costs	193	215	408	83	265	348
Printing , postage and stationery	1	4	5	1	3	4
Rent, rates and maintenance	24	190	214	21	155	176
Light and heat	-	118	118	-	60	60
Publicity and marketing	74	43	117	49	64	113
Research and development	36	11	47	2	20	22
Telephones	9	21	30	9	18	27
Computers	-	3	3	-	7	7
Legal and professional	-	190	190	-	163	163
Insurance	11	38	49	16	30	46
Bank charges	17	23	40	15	26	41
Finance lease and loan interest	-	390	390	-	363	363
Governance costs (see note 6)	18	118	136	19	26	45
Irrecoverable VAT	-	36	36	-	31	31
Depreciation, and loss on disposal of tangible and intangible assets	54	152	206	72	170	242
Support costs	759	2,706	3,465	582	3,081	3,663



Notes to the Financial Statements

continued as at 31 December 2023

6. Governance Costs

	2023	2022 Restated
	£'000	£'000
Board of Trustees and other meetings	11	10
General Meeting Costs	42	2
Governance costs	36	49
Auditors' remuneration	48	43
Governance costs	137	104

Governance costs relate to the Board and all Committees (Membership, Learning and the Profession Advisory Group, Appointments and Remunerations Committee, Risk and Audit Committee). It includes election and interview costs for governance roles including online voting software. Costs for the AGM and any special meetings including room hire, electronics and voting software. Legal and governance advice. Board secretarial and administration work. Meeting costs and expenses.

7. Net expenditure for the year

	Group	
	2023	2022
	£'000	£'000
This is stated after charging:		
Depreciation of tangible and intangible assets	206	242
Auditors' remuneration		
- audit work	43	42
- non-audit work	5	3
Finance lease and loan interest	390	363
Operating leases	28	28



Notes to the Financial Statements

continued as at 31 December 2023

8. Employee and Trustee Costs

	Group		CIEH	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
Salaries	2,256	2,752	1,313	2,244
Social security costs	223	254	166	207
Other pension costs (note 9)	210	241	159	201
Temporary staff costs	28	13	17	7
Training, recruitment and welfare	67	147	67	147
	2,784	3,407	1,722	2,806

	2023	2022
	Number	Number
Average number of full time employees:		
Subscription and membership	10	8
Educational activities	8	11
Conferences	4	5
Commercial	7	8
Central services	19	21
	48	53

	2023	2022
	Number	Number
Employees whose emoluments were over £60,000 per annum:		
£60,000 - £69,999	2	3
£70,000 - £79,999	1	1
£80,000 - £89,999	2	1
£90,000 - £99,999	1	-
£100,000 - £109,999	0	-
£130,000-£139,000	0	1
£190,000 - £199,999	1	0

Notes to the Financial Statements

continued as at 31 December 2023

The executive management team of 4.33 (2022: 4.7) were remunerated £537,775 (2022: £500,559). Included within this total there were company pension contributions totalling £60,148 (2022: £54,236). They received £9,824 benefits (2022: £8,695). The Group makes pension contributions on behalf of 6 (2022: 6) of the employees whose emoluments exceed £60,000.

During the year termination payments were agreed of £30,442 (2022: £314,727) and at the year-end £nil had not been paid (2022: £94,406).

No Board of Trustee member received any remuneration for services as a trustee (2022: 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 £1,692 to 7 Trustees (2022: £2,226 to 7 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 the year, costs relating to the pension fund to which CIEH contributes were as follows

	Group		CIEH	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
Aviva	210	241	159	201
Total pension contributions	210	241	159	201

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 2023

10. Intangible Fixed Assets

Group

	Development £'000	Software £'000	Under Construction £'000	Total £'000
Cost				
At 1 January 2023	9	1,020	22	1,051
Transfer constructed asset				-
Additions			109	109
Disposals	(9)	(389)	-	(398)
At 31 December 2023	0	631	131	762
Amortisation				
At 1 January 2023	9	859		868
Charge for the year		100		100
Disposals	(9)	(389)	-	(398)
At 31 December 2023	0	570	-	570
Net Book Value at 31 December 2023		61	131	192
Net Book Value at 31 December 2022		161	22	183

CIEH

	Development £'000	Software £'000	Under Construction £'000	Total £'000
Cost				
At 1 January 2023		169	22	191
Additions			109	109
Disposals		(27)	-	(27)
At 31 December 2023		142	131	273
Amortisation				
At 1 January 2023		90		90
Charge for the year		27		27
Disposals		-	-	0
At 31 December 2023		117	-	117
Net Book Value at 31 December 2023		25	131	156
Net Book Value at 31 December 2022		79	22	101



Notes to the Financial Statements

continued as at 31 December 2023

11. Tangible Fixed Assets

Group

	Leasehold Property £'000	Equipment & IT £'000	Under Construction £'000	Total Assets £'000
Cost or Valuation				
At 1 January 2023	2,870	1,126	-	3,996
Transfer	-	-	-	0
Additions	-	45	10	55
Revaluation	(540)	-	-	(540)
Disposals	-	(35)	-	(35)
At 31 December 2023	2,330	1,136	10	3,476
Depreciation				
At 1 January 2023	-	923	-	923
Charge for the year	-	100	-	100
Disposals	-	(26)	-	(26)
At 31 December 2023	-	997	-	997
Net Book Value				
At 31 December 2023	2,330	139	10	2,479
At 31 December 2022	2,870	203	-	3,073



Notes to the Financial Statements

continued as at 31 December 2023

Tangible Fixed Assets

CIEH

	Leasehold Property £'000	Equipment & IT £'000	Under Construction £'000	Total Assets £'000
Cost or Valuation				
At 1 January 2023	2,870	898	-	3,768
Transfer	-	-	-	-
Additions	-	41	10	51
Revaluation	(540)	-	-	(540)
Disposals	-	(33)	-	(33)
At 31 December 2023	2,330	906	10	3,246
Depreciation				
At 1 January 2023	-	723	-	723
Charge for the year	-	92	-	92
Disposals	-	(24)	-	(24)
At 31 December 2023	-	791	-	791
Net Book Value				
At 31 December 2023	2,330	115	10	2,455
At 31 December 2022	2,870	175	-	3,045

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 £2,434k.



Notes to the Financial Statements

continued as at 31 December 2023

12. Investments

	Property Investments £'000	Listed Investments £'000	Total £'000
Value at 1 January 2023	9,880	5,320	15,200
Reversal of accrual	0	0	0
	9,880	5,320	15,200
Investment income		122	122
Management fee		-32	(32)
Disposals - loan interest		-48	(48)
Gains / (losses)	(1,860)	238	(1,622)
Value at 31 December 2023	8,020	5,600	13,620

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.

12.1 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	
	2023 £'000	2022 £'000
Loans payable within 5 years	47	21
Finance Lease	342	342
Total interest payable	389	363



Notes to the Financial Statements

continued as at 31 December 2023

14. Debtors

	Group		CIEH	
	2023 £'000	2022 £'000	2023 £'000	2022 £'000
Trade debtors	653	528	93	189
Amounts due from subsidiary undertakings	-	-	772	356
Other debtors	0	1	-	-
Prepayments and accrued income	460	632	440	621
	1,113	1,161	1,305	1,166



Notes to the Financial Statements

continued as at 31 December 2023

15. Creditors

	Group		CIEH	
	2023	Restated 2022	2023	Restated 2022
	£'000	£'000	£'000	£'000
(i) Amounts falling due within one year				
Obligations under finance leases	345	345	345	345
Trade creditors	183	171	148	75
Other taxes and social security	216	218	120	28
Accruals and deferred income	1,152	1,570	1,114	1,478
	1,896	2,304	1,727	1,926
(ii) Amounts falling due after more than one year				
Loans and obligations under finance leases				
Sterling repayable at various dates up to 2163	9,946	9,949	9,946	9,949
Less: instalments due within one year	(345)	(345)	(345)	(345)
Total obligations under finance leases	9,601	9,604	9,601	9,604
Other loans	800	800	800	800
	10,401	10,404	10,401	10,404
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	8,221	8,224	8,221	8,224
	9,601	9,604	9,601	9,604

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 £345k per annum. In 2018 there was a rent review and an additional £85k per annum was added to the rent charge. This is recognised as an expense as incurred through the income and expenditure account. Rent reviews occur every 5 years with an upward only rent review to 35% of open market rent. The next review was due December 2023 and CIEH is in discussions with the landlord. A final decision expected during 2024.



Notes to the Financial Statements

continued as at 31 December 2023

16. Reconciliation of movement in total funds

	At 1 Jan 2023 £'000	Income £'000	Expenditure £'000	Transfer £'000	Gains/ (losses) £'000	At 31 Dec 2023 £'000
Unrestricted charity funds						
General funds	1,748	3,504	(3,455)	3,892	(2,161)	3,528
Designated Funds						
Fixed Assets	3,532	-	-	(2,442)	-	1,090
Capital and Projects	3,400	-	-	(1,450)	-	1,950
Pension Fund	-	-	-	-	0	-
Total charity funds	8,680	3,504	(3,455)	-	(2,161)	6,568
Subsidiary funds	(187)	2,302	(2,334)	-	-	(219)
Total Funds	8,493	5,806	(5,789)	-	(2,161)	6,349
Summarised as:						
General funds						
Charity	1,748	3,504	(3,455)	3,892	(2,161)	3,528
Subsidiary	(187)	2,302	(2,334)	-	-	(219)
Total general funds	1,561	5,806	(5,789)	3,892	(2,161)	3,309
Designated Funds	6,932	-	-	(3,892)	0	3,040
Total Funds	8,493	5,806	(5,789)	-	(2,161)	6,349
	Restated At 1 Jan 2022 £'000	Restated Income £'000	Expenditure £'000	Transfers £'000	Gains/ (losses) £'000	Restated At 31 Dec 2022 £'000
Unrestricted charity funds	20,943	3,025	(4,072)	(6,932)	(11,216)	1,748
Designated Funds						
Fixed Assets				3,532		3,532
Capital and Projects				3,400		3,400
Pension fund	(6,007)	-	-	-	6,007	0
Total charity funds	14,936	3,025	(4,072)	0	(5,209)	8,680
Subsidiary funds	(469)	2,247	(1,965)	-	-	(187)
Total Funds	14,467	5,272	(6,037)	0	(5,209)	8,493

Notes to the Financial Statements

continued as at 31 December 2023

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

The Trustees of CIEH have created two new designated funds for

1. illiquid fixed assets. The value of illiquid fixed assets including investment property and related liabilities is £1.7m. This is because illiquid assets are not readily available to directly support members.
2. 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. In 2022 the property capital fund was based on an estimate of £3.1m based on the surveyors report. During 2023 CIEH undertook a detailed property condition review and the estimated planned preventative maintenance costs for maintaining the building on an as is basis is £1.75m over the next 10 years. There is approved other capital and project spend of £0.2m. The total designated fund is £1.95m.

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 2023 are as follows

	2023	2022
	£'000	£'000
Emergency & Relief Fund	5	5
Bonnefoy Fund	21	21



Notes to the Financial Statements

continued as at 31 December 2023

18. Cashflows resulting from operations

Reconciliation of deficit for the financial year to net cash flow from operations	Group	
	2023	2022
	£'000	£'000
Cash flows from operating activities		
(Deficit)/Surplus for the financial year	(2,144)	(5,974)
Adjustments to exclude:		
Depreciation of intangible assets	100	100
Depreciation of tangible assets	100	142
Sale of tangible fixed assets	6	-
Interest paid	340	342
Investment income	(143)	(112)
Exceptional gain on defined benefit scheme	-	(6,007)
Leasehold property revaluation (loss)/gain	2,400	10,750
Investments - management fee	32	34
Investments -unrealised losses / (gains)	(239)	465
Debtors - (increase) / decrease	48	90
Stock - (increase) / decrease	(4)	(5)
Creditors - increase / (decrease)	(408)	341
	<hr/>	<hr/>
Cash generated from operations	88	166
Interest paid	(389)	(363)
	<hr/>	<hr/>
Net cash flow resulting from operating activities	(301)	(197)
	<hr/>	<hr/>



Notes to the Financial Statements

continued as at 31 December 2023

19. Analysis of net debt

Group	01-Jan 2023 £'000	Cash flow £'000	31-Dec 2023 £'000
Cash at bank and in hand	1,568	(346)	1,222
Debt due within one year			
Finance Lease	(345)	-	(345)
Debt due after more than one year	-		
Finance Lease	(9,604)	3	(9,601)
Other loans	(800)	-	(800)
	<u>(9,181)</u>	<u>(343)</u>	<u>(9,524)</u>

20. Reconciliation of net cashflow to movement in net debt

	2023		2022	
	£'000	£'000	£'000	£'000
Increase / (decrease) in cash in the year	(346)		(310)	
Loan	-		-	
Cash to repay loan	3		3	
	<u></u>		<u></u>	
Movement in net debt in the year		(343)		(307)
Net debt at 1 January		(9,181)		(8,874)
Net debt at 31 December		<u>(9,524)</u>		<u>(9,181)</u>

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 2023

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 £4,107 (2022: £4,241).

23. Capital Commitments

At 31 December 2023 there were no group capital commitments (2022: £22,070 had been authorised and contracted for).

24. Related Party Transactions

During the year CIEH received Gift Aid payments of £nil (2022:£nil) 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.



Notes to the Financial Statements

continued as at 31 December 2023

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

Operating leases as a lessee

	Group		CIEH	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
Other assets				
Payable within 1 year	21	27	11	14
Payable during 2 to 5 years		21		10
	21	48	11	24

Operating leases as a lessor

	Group		CIEH	
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
Investment property				
Receivable within 1 year	836	837	836	837
Receivable during 2 to 5 years	4,140	3,698	4,140	3,698
Receivable 5+ years	409	1,466	409	1,466
	5,385	6,001	5,385	6,001

Notes to the Financial Statements

continued as at 31 December 2023

26. Prior year adjustments

Prior year adjustment to Year 2022 reversing recognising deferred income up front for pathway registration income and to earlier years correcting the service charge sinking fund treatment for tenants at Chadwick Court so that it is held as a liability rather than taken as income.

	2022	
	CIEH	Group
	£'000	£'000
Total Turnover		
Total Turnover, as previously stated	2,953	5,199
Prior year adjustment	73	73
	<hr/>	<hr/>
Total Turnover, as restated	3,026	5,272
	<hr/>	<hr/>
Total Creditors: amounts falling due within one year		
Total Creditors, as previously stated	1,986	2,364
Prior year adjustment	(60)	(60)
	<hr/>	<hr/>
Total Creditors, as restated	1,926	2,304
	<hr/>	<hr/>
Total Reserves		
Total equity, as previously stated		8,433
Prior year adjustment		60
		<hr/>
Total reserves, as restated		8,493
		<hr/>



About CIEH

President: Mark Elliott (appointed 1 January 2024)

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
Nicholas Chapman	Trustee	26 July 2023	Current
Sterling Crew	Trustee	1 January 2021	29 March 2023
Sterling Crew	Trustee	1 May 2024	
Joan Elliott	Trustee	1 January 2022	22 February 2023
Mark Elliott	President	1 January 2023	Current
Jonathan Hayes	Trustee	1 January 2022	17 April 2023
Judith Hedgley	Chair	28 April 2023	Current
Sarah Johns	Deputy Chair	26 July 2023	Current
Roisin Kerr	Trustee	1 January 2020	17 April 2023
Rosemary Lee	Trustee	18 April 2023	26 July 2023
Penelope Dawson Malone	Trustee	26 July 2023	Current
Abigail Miller	Trustee	18 April 2023	26 July 2023
Madhu Murali	Trustee	25 June 2020	29 March 2023
Saravana Namasivayam	Trustee	1 January 2023	Current
David Newsum	Trustee	6 February 2023	1 June 2023
Daniel Oerther	Trustee	1 January 2020	30 November 2023
Nick Pahl	Trustee	27 April 2017	5 February 2023
Kathryn Preece	Trustee	26 July 2023	1 May 2024
Lindsay Shaw	Trustee	26 July 2023	Current
Kirpal Singh Tahim	Trustee	1 January 2019	30 November 2023
Vanessa Wardle	Trustee	1 January 2021	28 April 2023
James Johnson	Trustee	1 May 2024	
Kev Shawcross	Trustee	1 May 2024	

CIEH Executive Management Team

Phil James	Chief Executive Officer (Resigned October 2023)
Fran McCloskey	Acting Chief Executive Officer (October 2023 – present)
	Director of Finance (October 2022 – October 2023)
Jon Buttolph	Executive Director of Professional Standards
Louise Hosking	Executive Director of Environmental Health (May 2023 – present)
Justin Turner	Executive Director of Commercial and Digital Innovation

Risk and Audit Committee

Carol Healy (Chair)
John Cragg (Term ended 31 December 2023)
Michael Jackson (Term started 1 January 2024)
Madhu Murali (Resigned 29 March 2023)
Saravana Namasivayam
Robert Spain (Term ended 31 December 2023)
Matt Thwaite (Term started 1 April 2024)

Appointments and Remunerations Committee

James Howe (Chair)
Joan Elliot (resigned 22 February 2023)
Judith Hedgley (resigned 1 April 2024)
Maria Jennings
Tracey Marshall (Term ended 30 September 2023)
Andrea Sutherill (Term ended 31 December 2023)
Nicholas Chapman (Term started 1 April 2024)
Lamin Tamba (Term started 1 April 2024)

Advisors

Bankers

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

Auditors

Crowe U.K. LLP
55 Ludgate Hill
London, UK
EC4M 7JW

Investment managers

Cazenove Capital Management
1 London Wall Place
London EC2Y 5AU