

Scottish Charity No. SC048937

**THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND
(SOCOEHS)**

SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)

TRUSTEES' ANNUAL REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2025

Henderson Black & Co

THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)

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THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JANUARY 2025

The trustees present their report and the financial statements for the year ended 31 January 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the Charities Accounts (Scotland) Regulations 2006 (as amended), the constitution of the charity and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019.

OBJECTIVES AND ACTIVITIES

The organisations charitable purposes are:

- The advancement of education
- The advancement of health
- The advancement of environmental protection or improvement

ACHIEVEMENTS AND PERFORMANCE

Achievements in 2024-25

In March 2024 the Society organised its second trustee's seminar, held over 2 days, attended by 9 of the 11 trustees and the business manager. At this seminar trustees were given an overview of how SAGE is used to monitor the income and expenditure of the Society.

The Society organised a congress held at Stirling University attended by 106 members of the Society over the course of 2 days either in person or virtually. Speakers from England, Wales and N. Ireland shared their experiences of working in Environmental Health and various speakers from the public, private and academic sectors presented a range of topics related to Environmental Health.

Trustees have been leading the Society's activity in relation to health and safety by contributing to the Health and Safety Coordinating Group (Chair of HASGOG), HSE/LA strategic level liaison forum with a GB remit (Co-chair of HELA), and the Partnership on Health and Safety in Scotland (PHASS), which brings together employers, trades unions and regulators. These meetings included a steering group looking at the refresh of terms of reference for PHASS.

One of our trustees has represented the Society at meetings of the Scottish Health Protection Network Group, attended meetings of the Scottish Health Protection Oversight Group and the Scottish Public Health Microbiology Strategic Oversight and Assurance Board.

Our Chair has been liaising with the Scottish Government on proposals for new legislation including the ban on single use vapes and single use cups, non-surgical cosmetic beauty treatments, funeral inspection regimes and bathing waters. They participated and co-chaired the Environmental Health Policy Coordinating Group, chaired the Outbreak and Business Compliance Group (est. after Covid 19 outbreak), attends the Regulatory Review Group and participated in the short life working group advising the Scottish Government on the extension of smoking ban within NHS/hospital grounds.

The Society's representative on the Scottish Animal Health and Welfare Strategy Group has been in discussions with the Scottish Government about the introduction of Fixed Penalty Notices, preparedness for animal disease outbreaks, revising the Animal Welfare Framework Agreement and reviewing the Memorandum of Understanding between Scottish Local Authorities, Animal Health and Plant Agency and the Scottish Society for the Prevention of Cruelty to Animals.

Other trustees have been representing SOCOEHS at meetings with Food Standards Scotland, Scottish Environment Protection Agency, Convention of Scottish Local Authorities, Society of Local Authority Chief Executives, Public Health Scotland and many other governmental agencies.

Joint work by the Society and the Royal Environmental Health Institute of Scotland has resulted in the continuing development of a career pathway for entering the environmental health profession, aimed at combatting current workforce issues.

THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JANUARY 2025

In the year to 31 January 2025, the Society provided £22,717 in financial support to the training of student Environmental Health Officers and £2,565 for the training of Food Safety Officers. In addition to this, we ensured that all 3rd year environmental health students at the University of the West of Scotland were offered a one-year training placement with a suitable local authority. The training placement requires all 3rd year students to be placed with a suitable training authority and complete a detailed training plan. Members of the Society across Scotland have fully supported this scheme, providing training free of charge, while the Society has reimbursed the local authorities for “out-of-pocket” expenses incurred during the training period.

The Society has contributed £15,625 towards the establishment of a “modern apprenticeship” in Regulatory Services which will hopefully provide a new entry point to the profession.

Plans for 2025-26

- To continue to deliver our aims as a professional Society and charity.
- Work towards delivering the key outcomes of our existing Strategic Plan.
- Work with Scottish Government, Scottish Funding Council, and academic institutions to promote careers in Environmental Health.
- To lobby the Scottish Government and secure additional funding for local authorities to train and employ Environmental Health Officers.
- To schedule a Trustees Seminar.
- Promote the role of Food Safety Officers (FSO) and offer additional financial assistance to local authorities who are training FSOs.
- To organise an annual congress to which all members of the Society are invited (in person or virtually) to hear expert speakers from across the UK, and to participate in workshops and informal discussions.
- To carry out an annual “Workforce Survey” which identifies numbers of staff, their age profile, vacancies, and management structures.
- To support the review of a Public Analyst Service.
- Launch the “new” SOCOEHS web site.
- To continue supporting the E.H. Ambassadors Network.
- To ensure the Society responds to all relevant consultation invitations by the Scottish Government and other bodies.
- To provide focused and appropriate management training for “aspiring” Chief Environmental Health Officers.

FINANCIAL REVIEW

The SCIO’s main sources of income are derived from an annual subscription paid by 32 Scottish Local Authorities and from interest on funds deposited in 3 savings accounts. In addition, the SCIO receives regular donations from Food Standards Scotland which are mainly restricted for the purposes of supporting and organising training in Environmental Health and Food Safety for students, graduate trainees, modern apprentices and local authority staff.

The deficit for the year to 31 January 2025 was £36,261 (2024 – surplus £272,865).

RESERVES POLICY

Total funds held at 31 January 2025 were £413,142 (2024 - £449,403) of which £346,039 (2024 £395,775) is held for restricted purposes.

Unrestricted funds, which are available for the general purposes of the charity, were £67,103 (2024 £53,628).

The Society’s policy is to retain sufficient funds to pay its self employed Business Manager all sums due under the charity’s contract with him plus the unrecoverable costs of cancelling meetings paid for in advance due to unforeseen circumstances. The level of reserves required to meet these obligations was increased in 2023 to £12,500, the trustees have decided that this sum does not require to be increased this year. The Society will also commit sufficient funds to ensure that local authorities training EH and FSO students will receive financial reimbursement of training costs they have incurred.

THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)

TRUSTEES REPORT

FOR THE YEAR ENDED 31 JANUARY 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on the 7 January 2019. The charity was previously an unincorporated association. The assets of the unincorporated association were transferred to the SCIO on the 28 March 2019.

The SCIO has a single tier structure and as such the trustees are members of the charity.

Appointment of Trustees

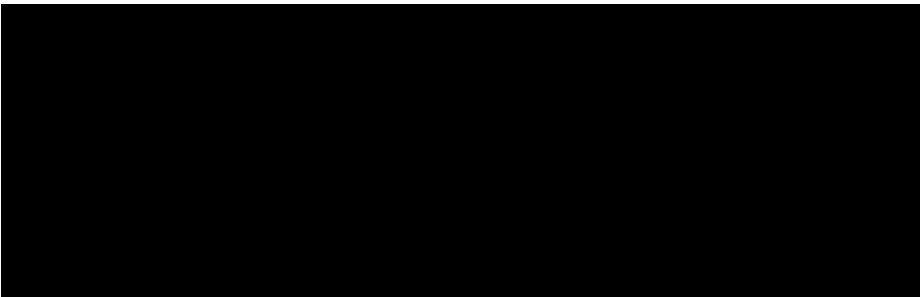
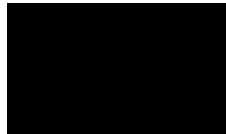
Trustees are elected at the annual general meeting (AGM). There must be a minimum of five and a maximum of eleven trustees. The Board may at any time appoint a trustee to fill any vacancy which arises during the period between one AGM and the next. A person is not eligible for election/appointment to the Board unless they are a member of the Society.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name: Society of Chief Officers of Environmental Health in Scotland (SOCOEHS)

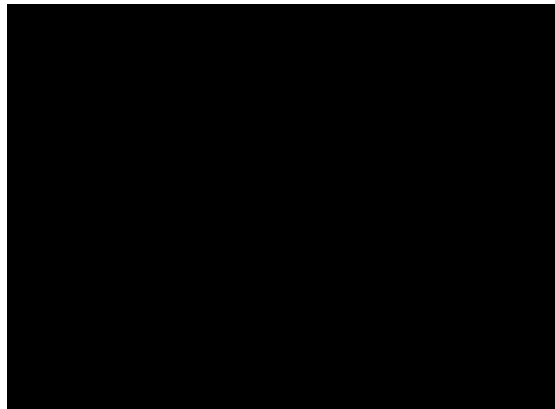
Charity registration number: SC048937

Charity address:



Trustees:

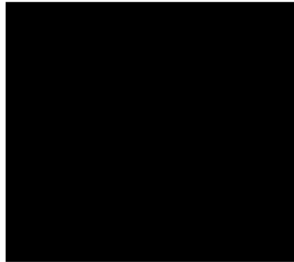
The following have served as trustees from 1 February 2024 to the date of approval of the Accounts:



TRUSTEES REPORT

FOR THE YEAR ENDED 31 JANUARY 2025

Independent Examiner:



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In preparing these accounts, the trustees are required to:

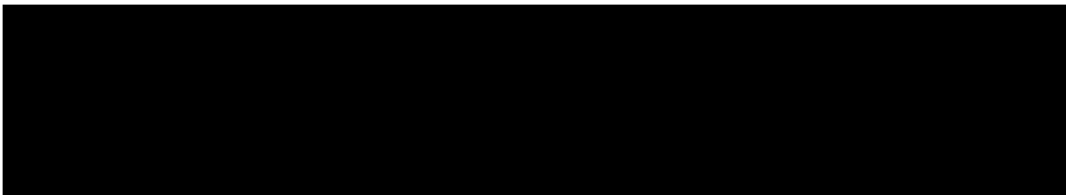
- select suitable accounting policies and then apply them consistently and observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity which enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved on 14 August 2025.

Signed on behalf of trustees



Chair

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)**

I report on the accounts of the charity for the period ended 31 January 2025 which are set out on pages 6 to 11.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine and report on the accounts under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Trust and the trustees for my work or for this report.


Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Partner
Henderson Black & Co
Chartered Accountants

22/08/2025

Edenbank House
22 Crossgate
CUPAR
Fife
KY15 5HW

THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure account) FOR THE YEAR ENDED 31 JANUARY 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total £	Unrestricted Funds £	Restricted Funds £	2024 Total £
Income:							
<i>Donations and legacies:</i>							
Subscriptions		22,400	-	22,400	17,600	-	17,600
<i>Charitable activities:</i>							
Grants		-	-	-	22,125	272,875	295,000
Annual Congress		6,956	-	6,956	9,363	-	9,363
<i>Investment income:</i>							
Bank interest		9,499	-	9,499	4,593	-	4,593
Total income		38,855	-	38,855	53,681	272,875	326,556
Expenditure on:							
<i>Charitable activities</i>	3	25,380	49,736	75,116	30,759	22,932	53,691
Total expenditure		25,380	49,736	75,116	30,759	22,932	53,691
Net income/(expenditure)		13,475	(49,736)	(36,261)	22,922	249,943	272,865
Transfer between funds		-	-	-	-	-	-
Net movement in funds		13,475	(49,736)	(36,261)	22,922	249,943	272,865
Reconciliation of funds							
Total funds brought forward		53,628	395,775	449,403	30,706	145,832	176,538
Total funds carried forward		67,103	346,039	413,142	53,628	395,775	449,403

The notes on page 9 to 11 form part of these accounts.

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derived from activities which will continue after the year end.

THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)

BALANCE SHEET AS AT 31 JANUARY 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets:							
Debtors and prepayments	5	1,190	-	1,190	1,210	-	1,210
Cash at bank and in hand		67,908	365,027	432,935	53,018	405,936	458,954
Total current assets		69,098	365,027	434,125	54,228	405,936	460,164
Liabilities:							
Creditors: Amounts falling due within one year	6	(1,995)	(18,988)	(20,983)	(600)	(10,161)	(10,761)
Net current assets		67,103	346,039	413,142	53,628	395,775	449,403
Total net assets		67,103	346,039	413,142	53,628	395,775	449,403
The funds of the charity:							
Restricted funds	7	-	346,039	346,039	-	395,775	395,775
Unrestricted funds		67,103	-	67,103	53,628	-	53,628
		67,103	346,039	413,142	53,628	395,775	449,403

The notes on page 9 to 11 form part of these accounts.

These financial statements were approved by Trustees on 14 August 2025 and signed on their behalf by:

[Redacted signature area]

Chair

Trustee

Charity Registration No SC048937

**THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN
SCOTLAND (SOCOEHS)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JANUARY 2025**

	Total Funds 2025 £	Prior year 2024 £
Cash flows from operating activities:		
Net cash used in operating activities	<u>(35,518)</u>	<u>278,623</u>
Cash flows from investing activities		
Interest received	<u>9,499</u>	<u>4,593</u>
Net cash provided by investing activities	<u>9,499</u>	<u>4,593</u>
Change in cash and cash equivalents in the year	(26,019)	283,216
Cash and cash equivalents at the beginning of the year	<u>458,954</u>	<u>175,738</u>
Cash and cash equivalents at the end of the year	<u>432,935</u>	<u>458,954</u>

Cash and cash equivalents comprise of bank balances.

	2025 £	2024 £
Net income for the year	(36,261)	272,865
(as per the statement of financial activities)		
Adjustments for:		
Bank interest received	(9,499)	(4,593)
Decrease/(increase) in debtors	20	(410)
Increase in creditors	<u>10,222</u>	<u>10,761</u>
Net cash used in operating activities	<u>(35,518)</u>	<u>278,623</u>

Analysis of changes in net debt

	At 1 February 2024 £	Cash- flows £	Non cash changes £	At 31 January 2025 £
Cash and cash equivalents:				
Cash at bank and in hand	458,954	(26,019)	-	432,935
	<u>458,954</u>	<u>(26,019)</u>	<u>-</u>	<u>432,935</u>

THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2025

1. Accounting policies

1.1 Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities and Trustee Investment Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties over the ability to continue as a going concern. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The functional currency is £ sterling. Figures are rounded to the nearest pound.

This is the first year the Accounts have been prepared using an accruals accounting method. The comparative year figures have been restated from the receipts and payments to the accruals basis.

1.2 Funds

Funds treated as restricted funds are those where the donor has imposed a legally binding restriction on the use of funds, or where the trustees and the donor have together agreed that the funds be used for a specific purpose.

Unrestricted funds consist of funds which the charity may use for its purpose at its discretion.

1.3 Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.4 Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial assets (which include cash and bank balances) and basic financial liabilities (which include creditors) are initially measured at the amount receivable or payable including any transaction costs and are subsequently carried at amortised cost using the effective interest method. Basic financial assets/liabilities, classified as receivable/payable within one year, are not amortised.

1.7 Donated services and facilities

The value of work done by trustees in giving their time for meetings and other matters on behalf of the charity is not reflected in the accounts as it cannot be quantified.

1.8 Taxation

The charity is exempt from tax on income and gains applied to its charitable activities.

THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

2 Judgements and key sources of estimation uncertainty

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

Accruals: Charity Trustees estimate the requirements for accruals using post year end information. This identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoiced in the future.

3 Charitable activities

	Unrestricted Funds £	Restricted Funds £	2025 Total £	Unrestricted Funds £	Restricted Funds £	2024 Total £
Annual Congress	8,137	-	8,137	7,176	-	7,176
Business Manager fees and expenses	13,363	-	13,363	12,855	-	12,855
Student subsidies	-	15,438	15,438	-	20,051	20,051
FSO training	-	18,673	18,673	-	2,881	2,881
Modern apprentice	-	15,625	15,625	-	-	-
Website	225	-	225	7,200	-	7,200
Computer and equipment	210	-	210	190	-	190
Bank charges	77	-	77	72	-	72
Independent examination fees	1,140	-	1,140	600	-	600
Other expenses	2,228	-	2,228	2,666	-	2,666
	25,380	49,736	75,116	30,759	22,932	53,691

4 Trustees and related parties

No expenses were paid to trustees (2024 £nil).

Expenses of £299 (2024 - £281) were paid to the Business Manager for travel and office expenses.

No donations were received from Trustees in the year (2024 £nil).

The key management personnel of the charity are the Trustees and Business Manager. Total remuneration paid to key management personnel during the year was £13,064 (2024 - £12,574).

5 Debtors

	2025 £	2024 £
Trade debtors	1,190	1,210
	1,190	1,210

6 Creditors due within one year

	2025 £	2024 £
Trade creditors	20,083	10,161
Accruals	900	600
	20,983	10,761

THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

7 Funds

	Balance at 1 February 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 January 2025 £
Unrestricted funds:					
General fund	41,128	38,855	(25,380)	-	54,603
Designated fund - Cancellation and contractual obligation fund	12,500	-	-	-	12,500
	53,628	38,855	(25,380)	-	67,103
Restricted funds					
Training fund - Trainee Food Safety Officers	228,369	-	(34,298)	-	194,071
Training fund - Practical training	167,406	-	(15,438)	-	151,968
	395,775	-	(49,736)	-	346,039
Total Funds	449,403	38,855	(75,116)	-	413,142

	Balance at 1 February 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 January 2024 £
Unrestricted funds:					
General fund	30,706	53,681	(30,759)	(12,500)	41,128
Designated fund - Cancellation and contractual obligation fund	-	-	-	12,500	12,500
	30,706	53,681	(30,759)	-	53,628
Restricted funds					
Training fund - Trainee Food Safety Officers	-	231,250	(2,881)	-	228,369
Training fund - Practical training	145,832	41,625	(20,051)	-	167,406
	145,832	272,875	(22,932)	-	395,775
Total Funds	176,538	326,556	(53,691)	-	449,403

Purpose of unrestricted funds

The general fund is for the general purposes of the charity.

Designated funds

The cancellation and contractual obligation fund is a designated fund sufficient to cover any cancellation penalty for pre booked courses and seminars and any contractual obligations to the Business Manager.

Purpose of restricted funds

Training fund - Practical training is funding received from Food Standards Scotland for the sponsorship of practical training training of modern apprentices, students and trainees in environmental health (including food safety and regulatory services). Funds will be disbursed mainly to local authorities undertaking said training but may also be paid to a university, college or an individual who has incurred costs as a consequence of their academic or work place training required by an approved professional development scheme.

Training fund - Trainee Food Safety Officers is funding received from Food Standard Scotland to support the training of Food Safety Officers.