



Championing public and environmental health

Annual Report for the year ended 31 December 2003



Chartered
Institute of
Environmental
Health



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Championing public and environmental health

Message from Brian Hanna

CIEH PRESIDENT



2003 was a year of significant achievement and accomplishment for the CIEH. Much of the preparatory work set into motion over the last two years began to deliver positive results for the profession and the CIEH.



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During this period we have raised the profile of the profession, increased our influence at all levels of government, increased recruitment to the profession, and positioned environmental health at the heart of the new public health agenda.

In 2003 the CIEH secured record media coverage: more than 450 items appeared in national newspapers, and on national and regional TV and radio. The CIEH is now regularly called upon to comment on a diverse range of public health issues, cementing our presence in the press.

In a very short period, the two directors for Wales and Northern Ireland have made a significant impact at devolved government level. By promoting the CIEH policy position at every opportunity, they are ensuring that the CIEH is viewed as an important player in both public and environmental health. Both directors have recognised the importance of strategic partnerships, and have forged alliances with key public health organisations. Their numerous activities are being widely reported in the regional and national press.

In the continuing drive to make environmental health a more attractive career option, the education and professional standards team produced a new core curriculum designed to broaden the focus of environmental health education and training. One of its key features includes allowing students to undertake their work-based training in the private and non-profit sectors.

We continued to work closely with the growing number of universities that offer environmental health degree courses, ensuring the profession continues to evolve to meet today and tomorrow's public health challenges.

With growing government recognition that preventative public health care is key to building a healthier society, the CIEH policy team has developed new public health policies, built strategic partnerships and conducted a significant amount of research. The policy team has participated in a growing number of government consultations and has been asked to submit evidence to numerous select and standing committees in Parliament.

I would like to take this opportunity to acknowledge the contribution of all our trustees in helping the organisation achieve its goals.

Finally on behalf of Council and myself, I would like to thank our dedicated team at headquarters and our inspirational membership for all the hard work over the past year.

Best of luck for a healthy and safe 2004.

In 2003 the CIEH secured record media coverage: more than 450 items appeared in national newspapers, and on national and regional TV and radio. The CIEH is now regularly called upon to comment on a diverse range of public health issues, cementing our presence in the press.

KEY CIEH ACHIEVEMENTS FOR 2003

- > CIEH chief executive Graham Jukes was appointed to the government's Sustainable Development Task Force further strengthening the CIEH's presence at senior government level.
- > CIEH president Brian Hanna was appointed a member of the steering group set up to oversee the Northern Ireland Review of Public Health.
- > Lobbied to influence the new housing bill, in particular in relation to the housing health and safety rating system, HMO licensing and various new housing powers.
- > Organised contaminated land training for over 400 environmental health practitioners.
- > Conducted research and published a good practice guide on pest management.
- > Secured the largest amount of positive media coverage to date.
- > Submitted a detailed response to the consultation on the proposed Civil Contingencies Bill.
- > Continued to work with DEFRA on noise, supporting research into noise from sports centres, and developed a standardised noise nuisance investigation form.
- > Organised a very successful new professionals conference in Belfast, in parallel with the CIEH's annual conference.
- > Organised a Meat Crimes conference in Wales, which attracted national media attention. Over 150 delegates attended and received the support of other organisations including the Inland Revenue.
- > Launched a new core curriculum for BSc (Hons) and MSc environmental health degree courses – four existing BSc and MSc courses were accredited to deliver the new curriculum.
- > CIEH Wales ran a number of conferences with the Welsh Assembly government and other strategic bodies.
- > Developed a new experiential learning portfolio to replace the practical training logbook for students undertaking the new curriculum.
- > Produced a new resource pack to assist local authorities, universities, centres and branches to promote environmental health as a career.
- > Accredited a new MSc course at Derby University.
- > Developed proposals to widen the membership.
- > Introduced a new environmental health protection diploma for local authority technicians.
- > Began developing new centre websites to improve communication and networking opportunities for members.



Putting the customer first Message from Chris Lingard

CHAIRMAN, CHADWICK HOUSE GROUP



Chadwick House Group (CHGL), the trading arm of the CIEH, delivered a much-improved performance in 2003, exceeding both profit and sales targets.



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The two key objectives for 2003 were to increase our profitability and improve our core training division sales levels. Several key actions were implemented, including the introduction of a new management team structure and the appointment of the new positions of head of training division and head of sales and marketing.

A corporate consolidation strategy was implemented resulting in increased customer service levels, improved product quality and a reduction in costs.

We conducted market research, which showed us as the most improved awarding body in 2003.

Our largest division remains training. It is responsible for delivering the CIEH's educational message to the consumer and business sectors. In 2003 the CIEH was successfully audited by the QCA as an accredited awarding body, and retained its position as the UK market leader for branded environmental and public health qualifications in food safety, health and safety and environmental protection.

A restructure of the company's technical and development operations involved strengthening its publishing function and launching a major new publication entitled *Supervising Health and Safety*. A review of the company's examinations was also undertaken with the aim of further enhancing their quality.

Our new sales and marketing division introduced a new account management system, designed to build and improve relationships with our customers. The team also conducted research to better understand our diverse customer base, and improved performance by managing print and design throughout the company.

In a year when we targeted profit rather than sales, we recorded a 1% increase in sales in addition to increasing profitability by 42%. Actual revenue for the year was £8,638,000 with profits before gift tax and group transactions of £2,281,000. We transferred £2,250,000 as gift aid to the CIEH.

Our publishing division delivered another good performance. The most exciting development was the launch of our new weekly magazine *Public Health News* launched on 1 September in conjunction with six collaborators operating in the public health arena. *PHN* promises to build on CHGL's core strengths in publishing, recruitment advertising and editorial impact and design.

Our events division was restored to profitability. It organised a highly successful CIEH annual conference in Belfast as well as an anti-social behaviour conference in Stoke-on-Trent. The team also organised seminars with eminent speakers, for trainers and other related professionals.

In 2003 the CIEH was successfully audited by the QCA as an accredited awarding body, and retained its position as the UK market leader for branded environmental and public health qualifications in food safety, health and safety and environmental protection.

KEY CHGL ACHIEVEMENTS FOR 2003

Our finance department contributed to corporate profitability through rigorous cost controls and improved cash flow management.

On behalf of the CHGL board, I would like to thank all our staff who have demonstrated that the combination of hard work and an ethos of 'putting the customer first' does reap dividends. Finally I would like to acknowledge the strategic guidance of the CHGL directors throughout the year.

With this in mind, we are all confident that we will make considerable progress in 2004!

- > **The CIEH was successfully audited by the QCA as an accredited awarding body.**
- > **Achieved record sales in training and publishing divisions in second half of 2003.**
- > **Launched *Public Health News* – a new weekly magazine for the broad public health community.**
- > **Continued EHN's unrivalled performance as first choice for recruitment advertising in environmental health.**
- > **Forged a public health partnership with the CIEH, Faculty of Public Health, Royal Institute of Public Health, UK Public Health Association and the Royal Society for the Promotion of Health.**
- > **Organised a successful CIEH annual environmental health conference in Belfast, as well as other seminars featuring high calibre speakers.**
- > **Appointed a new head of sales and marketing and head of training to boost sales, improve market share and customer satisfaction.**
- > **Launched a new account management scheme designed to better understand the needs of training centres.**
- > **Launched an email distribution service for unverified examination results, making turnaround of exam papers even quicker.**

Report of the trustees

The trustees, all being Council members, present their report together with the audited financial statements for the year ended 31 December 2003.

CONSTITUTION

The Chartered Institute of Environmental Health (CIEH) was granted a Royal Charter by the Privy Council on 27 July 1984. The CIEH is a registered charity, No. 290350, and is not liable to income tax or corporation tax on its income under the Income and Corporation Taxes Act 1988.

THE OBJECT

The object for which the Chartered Institute is established is to promote for the public benefit the theory and science of environmental health in all its aspects and the dissemination of knowledge about environmental health.

GOVERNANCE AND INTERNAL CONTROL

Governing body

The governing body of the CIEH is the Council. Members of the Council, who are the trustees, are nominated and elected by the CIEH's centres in accordance with CIEH regulations. Trustees for the centres retire in rotation after a three year term of office, and are eligible for re-election. At present the Council consists of fifty-four members and meets three times a year. All members of the Council have unrestricted access to the CIEH professional advisers. Guidance issued by the Charity Commission for England and Wales is followed in the operation and governance of the charity.

Council is ultimately responsible for the management of the CIEH and also ensuring that charity law and the charitable objectives of the CIEH are complied with.

The names of the Council members for the year ended 31 December 2003 appear on page 24.

The president of the CIEH is Brian Hanna who was elected for a three year term of office in 2002.

In January 2003, John Bryson replaced Clive Wadey as chairman of the Council to hold office for the year 2003. Tim Deveaux was elected deputy chairman.

Boards

The resources committee, chaired by Bob Foster, covers matters relating to business risk, the financial statements and audit, and meets at least four times a

year. The remuneration panel, chaired by Geoff Shaw, advises on the remuneration of the management team and other members of staff and meets as necessary.

The activities of the CIEH are supported by two boards, which each meet at least quarterly. The policy development board, chaired by Alan Higgins, has responsibility to determine strategic, technical and professional policy in all fields of environmental health and related matters. The education and professional standards board, chaired by John Kirk, has responsibility to determine policy and to keep under review education and professional standards for all personnel involved in environmental health and conditions for membership of the CIEH.

The commercial activities of the CIEH are undertaken by its wholly owned subsidiary company, Chadwick House Group Limited. Responsibility for the management of its operations rests with its board of directors in line with the requirements of company law. The board of Chadwick House Group Limited, which meets six times a year, is chaired by Chris Lingard, and comprises nine other Council members, two external non-executives, Andrew Phillips as managing director, Kris Murali as director of finance and Graham Jukes as the CIEH chief executive. The CIEH, as sole shareholder of Chadwick House Group Limited, has overall control of the company.

Internal control

The Council, through the resources committee, is responsible for the CIEH's systems of internal control. The key features of the internal control system that operated throughout the period covered by the financial statements were:

- A clear organisation structure for monitoring the conduct and operation of the CIEH with defined reporting lines, levels of responsibility and delegation of authority.
- Communication of ethical values and a controls awareness through written codes of conduct, formal standards of discipline and employee performance appraisal.
- A system of review and monitoring of the key areas of risk.
- Regular consideration by the resources committee of management accounts.



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In accordance with the guidance of the Turnbull Committee on internal control, an ongoing process has been established for identifying, evaluating and managing risks faced by the CIEH. This entails a risk register which identifies key risks, the probability of those risks occurring and the associated potential impact. The risks are reviewed by the risk and audit committee, the resources committee and the board of CHGL.

The resources committee has reviewed the operation and effectiveness of this framework. The committee acknowledges there are inherent limitations in any system of internal financial control and accordingly even the most effective system can provide only reasonable, and not absolute assurance, with respect to the preparation of financial information and the safeguarding of assets.

The Council considers that the CIEH has adequate resources to continue in operational existence for the foreseeable future. For this reason, the going concern basis continues to be adopted in preparing the financial statements.

RESPONSIBILITY OF THE COUNCIL

The Council of the CIEH is responsible for the preparation of accounts for each financial year which give a true and fair view of the state of affairs of the CIEH and the surplus or deficit for that year. In preparing those accounts, the Council is required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent; and
- (c) prepare the accounts on the going concern basis unless it is inappropriate to presume that the CIEH will continue its operations.

The Council is responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the CIEH and which enable the Council to ensure that the accounts comply with the terms of the Royal Charter. The Council is also responsible for safeguarding the CIEH's assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REVIEW OF THE CIEH'S ACTIVITIES

A review of the CIEH's development, activities and achievements in the period 1 January 2003 to 31 December 2003 appears on pages 2 to 5.

CHADWICK HOUSE GROUP LIMITED

The CIEH's wholly owned trading subsidiary, Chadwick House Group Limited, carries out non-charitable trading activities for the Institute. For the year ended 31 December 2003 Chadwick House Group Limited and its subsidiary undertakings and financial interests had a most successful year with a consolidated profit of £2,281,000 before gift aid and group transactions and made a consolidated loss of £102,000 (2002 – loss £55,000) after making gift aid payments of £2,250,000 (2002 – £1,550,000) to the CIEH.

RESERVES POLICY

It is the policy of the Charity to have sufficient liquid funds to cover 1 year's net expenditure before taking the receipt of any gift aid into account. The total annual spend by the CIEH is in the region of £3.1 million which is financed by members' subscriptions and direct income totaling approx £1.1 million and gift aid of £2 million from the trading subsidiary Chadwick House Group Limited. As at 31 December 2003, the net liquid funds was £1.644 million. This covers approximately 53% of the total annual expenditure of £3.1 million. The total unrestricted reserves at 31 December 2003 stood at £3.676 million. Trustees have decided to designate a portion (£41,000) of the unrestricted funds for investment in specific projects.

INVESTMENT POWERS

The Council may invest any monies belonging to the CIEH in accordance with the provisions of the Trustee Act 2000, or in the purchase of freehold or leasehold property in the United Kingdom provided that as regards leasehold property the term thereof shall have at least sixty years to run.

STAFFING

The head of the paid service of CIEH is the chief executive, Graham Jukes. He is supported by a corporate management team consisting of the operational heads and directors of the divisions of headquarters together with the directors of Wales and Northern Ireland. The monthly cycle of meetings considers forthcoming issues and corporate direction and reports through its members to Council and all the boards and committees of the Chartered Institute.

AUDITORS

A resolution will be proposed at the annual general meeting for the appointment of auditors of the CIEH. Their remuneration will be fixed by the resources committee acting on behalf of the Council.

EMPLOYEES AND MEMBERS

The Council would like to take this opportunity to thank all the employees at Chadwick Court, and all its volunteer members engaged in running its centres and branches around the country, for their contribution towards a successful year.

By order of the Council

Tim Deveaux *Chairman*
29 April 2004

Independent auditors' report

To the members of the Chartered Institute of Environmental Health (CIEH)

We have audited the financial statements of the Chartered Institute of Environmental Health for the year ended 31 December 2003 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and the accounting policies set out therein.

Our audit work has been undertaken for the purposes of Section 43 of the Charities Act 1993 so that we might state to the trustees those matters we are required to state 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 for our audit work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF COUNCIL AND AUDITORS

As set out in the statement of the responsibilities of Council in the report of the trustees, the Council is responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

We have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the report of the trustees is not consistent with the financial statements, if the charity has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We are not required to consider whether the statement in the report of the trustees concerning the major risks to which the charity is exposed covers all the existing risks and controls, or to form an opinion on the effectiveness of the charity's risk management and control procedures.

We read other information contained in the annual report, and consider whether it is consistent with the audited financial statements. This other information comprises the report of the trustees and the resources committee report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

BASIS OF OPINION

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

OPINION

In our opinion the financial statements give a true and fair view of the state of the affairs of the CIEH and the CIEH group as at 31 December 2003 and of its incoming resources and application of resources for the year then ended and have been properly prepared in accordance with the Charities Act 1993.

66 Chiltern Street
London W1U 4JT
29 April 2004

Blueprint Audit Limited
Chartered Accountants
Registered Auditor



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Statement of financial activities

for the year ended 31 December 2003

		Group		Chartered Institute	
	Note	2003 £'000	2002 £'000	2003 £'000	2002 £'000
INCOMING RESOURCES					
Subscriptions		799	799	799	799
Donations and other incoming resources		61	125	2,500	1,896
Activities in furtherance of the charity's objects:					
– Education		53	49	53	49
– Income from centres and branches	3	181	219	181	219
Activities for generating funds:					
– Commercial trading operations	2	8,631	8,586	–	–
Investment income		11	11	4	8
Total incoming resources		9,736	9,789	3,537	2,971
RESOURCES EXPENDED					
Cost of generating funds:					
– Commercial trading operations	2	6,349	6,976	–	–
Charitable expenditure					
Costs of activities in furtherance of the charity's objects:					
– Membership services and facilities	4	1,343	1,533	1,399	1,648
– Education	4	735	772	735	772
– centres and branches	3	244	337	244	337
Interest payable	5	74	83	66	70
Management and administration	4	630	704	630	704
Total resources expended		9,375	10,405	3,074	3,531
Net incoming/(outgoing) resources for the year		361	(616)	463	(560)
Other recognised gains and (losses):					
– Exchange rate translation difference		(41)	27	–	–
– Surplus on revaluation of Freehold premises		1,200	–	1,200	–
Net movement in funds		1,520	(589)	1,663	(560)
Funds and reserves at 1 January		5,647	6,236	5,379	5,939
FUNDS AND RESERVES AT 31 DECEMBER		7,167	5,647	7,042	5,379

None of the 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 incoming and expended resources are in respect of unrestricted funds. The notes on pages 12 to 24 form an integral part of these financial statements.

Balance sheet

at 31 December 2003

		Group		Chartered Institute	
	Note	2003 £'000	2002 £'000	2003 £'000	2002 £'000
FIXED ASSETS					
Tangible fixed assets	8	6,141	5,146	5,873	4,791
Intangible fixed assets	9	302	365	–	–
		6,443	5,511	5,873	4,791
CURRENT ASSETS					
Stocks		110	419	–	–
Debtors	11	1,580	1,319	2,084	1,454
Cash at bank and in hand		1,644	529	220	136
		3,334	2,267	2,304	1,590
CREDITORS					
Amounts falling due within one year	12(i)	(1,890)	(1,318)	(559)	(386)
		1,444	949	1,745	1,204
NET CURRENT ASSETS					
		7,887	6,460	7,618	5,995
TOTAL ASSETS LESS CURRENT LIABILITIES					
CREDITORS					
Amounts falling due after more than one year	12(ii)	(720)	(813)	(576)	(616)
TOTAL NET ASSETS		7,167	5,647	7,042	5,379
FUNDS AND RESERVES					
Permanent endowment	14	–	8	–	8
Designated funds	14	41	–	41	–
Unrestricted funds	14	3,635	3,348	3,510	3,080
Revaluation reserve	14	3,491	2,291	3,491	2,291
TOTAL FUNDS	14	7,167	5,647	7,042	5,379

Approved on behalf of Council on 29 April 2004

Tim Deveaux *Chairman Council*

Stephen Battersby *Deputy Chairman Council*

The notes on pages 12 to 24 form an integral part of these financial statements.

Consolidated cash flow statement

for the year ended 31 December 2003

	Note	2003		2002	
		£'000	£'000	£'000	£'000
CASH FLOW RESULTING FROM OPERATIONS	17		1,478		21
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE					
Investment income		11		11	
Interest paid		(74)		(83)	
			(63)		(72)
TAXATION					
Corporation tax paid by subsidiary			–		(26)
CAPITAL EXPENDITURE AND FINANCIAL INVESTMENT					
Purchase of tangible fixed assets		(204)		(342)	
			(204)		(342)
CASH (OUTFLOW)/INFLOW BEFORE FINANCING	19		1,211		(419)
FINANCING					
Sale of investment		–		11	
Repayment of bank loan		(55)		(55)	
Repayment of mortgage		(37)		(33)	
Repayment of loans		(4)		–	
			(96)		(77)
INCREASE/(DECREASE) IN CASH	19		1,115		(496)

The notes on pages 12 to 24 form an integral part of these financial statements.

Notes to the financial statements

for the year ended 31 December 2003

1. ACCOUNTING POLICIES

a. Basis of accounting

These financial statements have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets. They are also in accordance with applicable accounting standards, and the Statement of Recommended Practice (SORP), Accounting and Reporting by Charities issued in October 2000.

The consolidated financial statements and financial interests of the Group include those of the CIEH and Chadwick House Group Limited and its subsidiary undertakings and financial interests, all of whose financial statements are made up to 31 December each year. Details of the CIEH's subsidiary undertakings are given in note 10. The financial statements also include the results and assets and liabilities of the centres and branches of the CIEH.

b. Freehold property

It is the policy of Council to obtain periodic external valuations of the freehold property, Chadwick Court, to ensure that realistic annual depreciation charges are made in the financial statements.

The property is only revalued in the financial statements if Council consider that it would lead to a more realistic depreciation charge being shown or the valuation differs significantly from that shown in the financial statements.

Depreciation is charged at 2% per annum on the building element of the valuation.

c. Other fixed assets

Equipment and IT are depreciated over two to five years on a straight line basis. These rates are estimated to write off the cost of the assets over their estimated useful lives.

d. 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.

e. Resources expended

All expenditure is accounted for on an accruals basis, inclusive of any VAT which cannot be recovered. Any VAT which is not recoverable by the CIEH is included in management and administration expenses.

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

Management and administrative costs represent costs attributable to the management of the CIEH's operations, organisational administration and compliance with constitutional and statutory requirements.

f. Subscriptions

Subscriptions for the current and previous years are accounted for on a cash received basis. Amounts received in advance are carried forward.

g. Research and development

Research and development expenditure for products is charged to the statement of financial activities in the year in which it is incurred.

h. Operating leases

Rentals paid under operating leases are included in the statement of financial activities on a straight line basis over the term of the lease.

i. Intangible fixed assets

These comprise purchased goodwill and Publishing Rights.

Purchased goodwill is stated at cost and is being amortised in equal annual instalments over its expected useful life of fifteen years. Publishing Rights are stated at cost and are being amortised on a straight line basis over their estimated useful lives of five years.

j. Pensions

The CIEH operates two pension schemes, both of which require contributions to be made to separately administered funds. Contributions to these schemes are charged in the statement of financial activities so as to spread the cost of pensions over the employees' working lives within the CIEH.

k. Foreign currency

Foreign currency transactions are recorded in sterling at the rate ruling at the date of the transaction. Monetary assets and liabilities in foreign currencies are translated into sterling at the year end rates of exchange. Non-monetary assets are translated at the historic exchange rate prevailing at the date of transaction. Exchange differences on monetary assets and liabilities and trading transactions arising in the ordinary course of business are dealt with through the profit and loss account.

l. Fund accounting

The CIEH has different types of funds for which it is responsible and which require disclosure. These are as follows:

Permanent endowment

This is a restricted fund with monies held in a separate bank account. The purpose of the fund is to promote knowledge of sanitary science and kindred objects. The fund was closed during the year.

Unrestricted funds

These contain funds that are expendable at the discretion of the Council in furtherance of the objects of the charity. Some of the unrestricted funds are designated by Council for special purposes from time to time.

m. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date, where transactions or events that result in an obligation to pay more or less tax in the future have occurred by the balance sheet date. Deferred tax is calculated at the tax rates that are expected to apply in the periods in which the timing differences are expected to reverse.



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2. COMMERCIAL TRADING OPERATIONS

A summary of the consolidated results of Chadwick House Group Limited and its subsidiary undertakings and financial interests is shown below together with adjustments for intra group transactions with the CIEH.

	2003 £'000	2002 £'000
Trading income		
Turnover	8,731	8,701
Intra group transactions	(100)	(115)
Commercial trading operations	8,631	8,586
Interest receivable	7	3
	8,638	8,589
Trading expenditure & taxation		
Direct costs	2,284	2,586
Staff	2,762	2,917
Administration	1,522	1,711
Taxation (Note 1)	14	(17)
Intra group transactions	(233)	(221)
Commercial trading operations	6,349	6,976
Interest payable	8	12
	6,357	6,988
Profit for the year	2,281	1,601
Gift aid payable to CIEH	(2,250)	(1,550)
Net intra group transactions	(133)	(106)
Retained loss for the financial year	(102)	(55)
NOTES	2003	2002
(1)	£'000	£'000
UK Corporation tax at 19%	9	(3)
Deferred tax	(8)	(21)
Overseas tax	13	7
	14	(17)

The consolidated assets and liabilities of Chadwick House Group Limited and its subsidiary undertakings and financial interests were:

	2003 £'000	2002 £'000
Fixed assets	570	719
Current assets	2,810	2,046
Current liabilities	(3,111)	(2,300)
Long term liabilities	(144)	(197)
Net assets	125	268
Aggregate share capital and reserves	125	268

3. CENTRES AND BRANCHES

A summary of the results of the centres and branches is detailed below:

	2003 £'000	2002 £'000
Income		
Turnover	181	219
Interest received	2	3
Expenditure	(244)	(337)
Deficit for financial year before Head Office funding	(61)	(115)
Head Office funding	90	86
Surplus/(deficit) for the year	29	(29)
Net assets of the centres and branches were	208	179

4. TOTAL RESOURCES EXPENDED

		Staff Costs	Other Direct Costs	Allocated Costs	2003 £'000	2002 £'000
Commercial trading operations		2,762	3,587	–	6,349	6,976
Membership services and facilities	(i)	959	234	150	1,343	1,533
Education	(ii)	485	100	150	735	772
centres and branches		–	244	–	244	337
Management and administration	(iii)	240	690	(300)	630	704
Interest payable		–	74	–	74	83
		4,446	4,929	–	9,375	10,405

(i) Membership services and facilities expenditure is in respect of costs of professional services for members, costs of the conference, seminar, library and research facilities at Chadwick Court available for use by members, Centre and Branch funding, committee meetings, the AGM and annual report.

(ii) Education services expenditure is in respect of costs of providing APC, CPD and other educational services for members.

(iii) Management and administration:

	Chartered Institute	
	2003 £'000	2002 £'000
Depreciation	199	226
Building maintenance costs	150	165
Bank charges	8	14
Allocated staff costs	240	226
Legal and professional fees	27	34
Office and sundry costs	6	39
	630	704



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4. TOTAL RESOURCES EXPENDED continued

(iv) Included within resources expended are the following:

	Group		Chartered Institute	
	2003 £'000	2002 £'000	2003 £'000	2002 £'000
Depreciation	407	443	199	226
Auditors' remuneration	33	46	8	8
Amortisation	50	49	–	–
Research and development	332	535	–	–

5. INTEREST PAYABLE

	Group		Chartered Institute	
	2003 £'000	2002 £'000	2003 £'000	2002 £'000
On mortgage loan and bank loan repayable by instalments after more than five years	72	81	66	70
Other interest	2	2	–	–
	74	83	66	70

6. EMPLOYEE COSTS

The average number of full time employees employed by the group during the year ended 31 December 2003 was 121 (2002 – 122). Total employee costs were as follows:

	Group		Chartered Institute	
	2003 £'000	2002 £'000	2003 £'000	2002 £'000
Salaries	3,629	3,338	1,568	1,211
Social security costs	339	319	130	98
Other pension costs	265	236	124	94
Temporary staff costs	326	479	45	115
Training costs	90	161	20	98
Recharge of seconded staff	(203)	(190)	(203)	(190)
	4,446	4,343	1,684	1,426

These costs have been allocated to the most appropriate individual headings within the Statement of Financial Activities.

Employees whose emoluments were over £50,000 per annum:	2003 Number	2002 Number
£50,000 – £59,999	2	3
£60,000 – £69,999	3	1
£70,000 – £79,999	–	1
£80,000 – £89,999	–	2
£90,000 – £99,999	2	–

The Group makes pension contributions on behalf of six of the employees whose emoluments exceed £50,000.

No Council member received any remuneration for services as a Councillor/Trustee.

All Council members received reimbursement of their travel and subsistence expenses incurred in the performance of their duties as Council members.

Transactions with Council members, officers of the CIEH and directors of Chadwick House Group Limited and its subsidiary undertakings are disclosed in note 21.

7. PENSION CONTRIBUTIONS

During the year contributions were made to various, independently administered, approved, employees' pension funds. These were as follows:

	Group		Chartered Institute	
	2003 £'000	2002 £'000	2003 £'000	2002 £'000
London Pension Fund Authority	61	41	61	41
Scottish Equitable	136	144	50	37
Other	68	51	13	16
Total	265	236	124	94

The LPFA scheme is a successor to the last GLC fund and is a final salary scheme. It is actuarially valued on a three year cycle. In line with the 2001 valuation, CIEH's contributions are 10.9%.

In accordance with Financial Reporting Standard No 17 – Retirement Benefits (FRS 17) CIEH is required to disclose certain information concerning assets, liabilities, income and expenditure related to defined benefit pension schemes for its employees. Certain employees of CIEH participate in the LPFA Pension Fund, part of the Local Government Pension Scheme, a defined benefit statutory scheme. The Fund is administered by LPFA in accordance with the Local Government Pension Regulations 1997 as amended.

The last full actuarial valuation of the LPFA Pension Fund was undertaken as at 31 March 2001. This was updated to 31 December 2003 by qualified independent actuaries in accordance with FRS17. The major assumptions used by the actuaries were (in nominal terms):

Assumptions %pa	2003	2002
Price Increases	2.7%	2.3%
Salary Increases	4.2%	3.8%
Pension Increase	2.7%	2.3%
Discount Rate	5.4%	5.5%

The assets in the Fund as at 31 December 2003 and the long-term expected rate of return for each asset class were:

	Fund Value		Long-Term Expected Return	
	2003 £'000	2002 £'000	2003 %pa	2002 %pa
Asset Distribution				
Equities	1,877	1,566	7.8%	8.0%
Bonds	298	237	5.2%	4.8%
Property	10	–	6.5%	6.0%
Cash	167	49	4.0%	4.0%
Total	2,353	1,842	7.2%	7.5%

The estimated share of assets and liabilities attributable to CIEH were:

	2003 £'000	2002 £'000
Estimated Asset Share	2,353	1,842
Present Value of Liabilities	(3,283)	(2,641)
Net Pension Liability	(930)	(799)



7. PENSION CONTRIBUTIONS continued

Had FRS17 been adopted in full the following amounts would have been included in the financial statements.

	31 Dec 2003 £'000	31 Dec 2002 £'000
Net assets:		
Net assets excluding pension liability	7,167	5,647
Pension liability	(930)	(799)
Net assets including pension liability	6,237	4,848
	2003 £'000	2002 £'000
Reserves:		
Realised reserves excluding pension liability	3,676	3,356
Pension liability	(930)	(799)
Realised reserves including pension liability	2,746	2,557

ANALYSIS OF AMOUNT CHARGED TO RESOURCES EXPENDED

	Year to 31 Dec 2003 £'000	Year to 31 Dec 2002 £'000	Year to 31 Dec 2003 % payroll	Year to 31 Dec 2002 % payroll
Amount charged to resources expended				
Service Cost	85	41	14.8%	12.0%
Past Service Costs	-	-	-	-
Curtailment and Settlements	-	-	-	-
Decrease in irrecoverable surplus	-	-	-	-
Total operating charge (A)	85	41	14.8%	12.0%
Amount credited to Other Finance Income				
Expected return on employer assets	150	137	26.2%	40.1%
Interest on pension scheme liabilities	(138)	(133)	(24.1%)	(38.9%)
Net return (B)	12	4	2.1%	1.2%
Net revenue account cost (A) - (B)	73	37	12.7%	10.8%

ANALYSIS OF AMOUNT RECOGNISED IN STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES (STRGL)

	Year to 31 Dec 2003 £'000	Year to 31 Dec 2002 £'000
Actual return less expected return on pension scheme assets	276	(577)
Experience gains and losses arising on the scheme liabilities	(16)	128
Changes in financial assumptions underlying the present value of the scheme liabilities	(382)	4
Actuarial gain/(loss) in pension plan	(122)	(445)
Increase/(decrease) in irrecoverable surplus from membership fall and other factors	-	-
Actuarial gain/(loss) recognised in STRGL	(122)	37

7. PENSION CONTRIBUTIONS continued

MOVEMENT IN SURPLUS/(DEFICIT) DURING THE YEAR

	Year to 31 Dec 2003 £'000	Year to 31 Dec 2002 £'000
Surplus/(deficit) at beginning of the year	(799)	(357)
Current service cost	(85)	(41)
Employer contributions	64	40
Other income	-	-
Other outgo (e.g. expenses, etc)	-	-
Past service costs	-	-
Impact of settlements and curtailments	-	-
Net return on assets	12	4
Actuarial gains/(losses)	(122)	(445)
Surplus/(deficit) at end of year	(930)	(799)

HISTORY OF EXPERIENCE GAINS AND LOSSES

	Year to 31 Dec 2003 £'000	Year to 31 Dec 2002 £'000
Difference between the expected and actual return on assets	276	(577)
Value of assets	2,353	1,842
Percentage of assets	11.7%	(31.3%)
Experience gains/(losses) on liabilities	(16)	128
Present value of liabilities	3,283	2,641
Percentage of the present value of liabilities	(0.5%)	4.8%
Actuarial gains/(losses) recognised in STRGL	(122)	(445)
Present value of liabilities	3,283	2,641
Percentage of the present value of liabilities	(3.7%)	(16.8%)

The Scottish Equitable scheme is a money purchase scheme. The scheme started on 1 August 1994 and the CIEH's contributions is 11%. The CIEH offers employees an additional 0.3% contribution to cover waivers of premium insurance. The CIEH also contributes 11% to employees' personal pension schemes.

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



8. TANGIBLE FIXED ASSETS

	Chartered Institute			Subsidiary Undertakings	Group
	Freehold Property £'000	Equipment & IT £'000	Total Assets £'000	Equipment & IT £'000	Total Assets £'000
Cost or Valuation					
At 1 January 2003	4,950	711	5,661	989	6,650
Additions	–	82	82	122	204
Disposals	–	(18)	(18)	(158)	(176)
Revaluation	750	–	750	–	750
At 31 December 2003	5,700	775	6,475	953	7,428
Depreciation					
At 1 January 2003	337	533	870	634	1,504
Charge for the year	113	86	199	208	407
Disposals	–	(17)	(17)	(157)	(174)
Revaluation	(450)	–	(450)	–	(450)
At 31 December 2003	–	602	602	685	1,287
Net Book Value at 31 December 2003	5,700	173	5,873	268	6,141
At 31 December 2002	4,613	178	4,791	355	5,146

The freehold property, Chadwick Court, was valued at 31 December 2003 by Edward Symmons & Partners, Consultant surveyors, at an open market valuation of £5.7 million. The historical cost of these premises is £2,848,000. The surplus of valuation over cost, after taking account of depreciation charged to date, has been transferred to a revaluation reserve.

9. INTANGIBLE FIXED ASSETS

	Publishing Rights £'000	Goodwill £'000	Total £'000
Cost			
At 1 January 2003	136	382	518
Exchange rate adjustment	–	(24)	(24)
At 31 December 2003	136	358	494
Amortisation			
At 1 January 2003	54	88	142
Charge for the year	28	22	50
At 31 December 2003	82	110	192
Net Book Value at 31 December 2003	54	248	302
At 31 December 2002	82	283	365

On 20 February 2001 Chadwick House Group Limited acquired the publishing rights for 34 food industry and environmental book titles from Chandos Publishing (Oxford) Limited at a cost of £136,172, for cash.

The goodwill arose on the acquisition of part of the business of Professional Testing, Inc. by Environmental Health Testing, LLC, a subsidiary company incorporated in Florida, USA.

10. INVESTMENTS

10.1 LISTED INVESTMENTS

The CIEH holds no listed investments.

10.2 SUBSIDIARY UNDERTAKINGS

(i) Chadwick House Group Limited

The CIEH holds the entire equity interest in Chadwick House Group Limited, a company incorporated in the United Kingdom. The equity interest was donated to the CIEH. The company is currently engaged in commercial activities involved with Environmental Health.

(ii) Details of Chadwick House Group Limited's US subsidiaries and financial interests

Name	Holding	Principal Activity
Chadwick Holdings Inc.	100%	Holding Company
Chadwick Group (Florida) Inc.*	100%	Holding Company
Chadwick Group (Colorado) Inc.*	100%	Holding Company
Environmental Health Testing LLC*	75%	Exam Board
The National Registry of Food Professionals Inc.*	75%	Dormant
NEHA Training LLC**	50%	Training Courses

* denotes a sub-subsidiary of Chadwick House Group Limited.

** NEHA Training LLC is a joint venture that is owned 50% by Chadwick Group (Colorado) Inc.

(iii) Details of Chadwick House Group Limited's UK subsidiaries

The following companies are incorporated in England and Wales and are 100% owned and dormant.

EHN Limited
 Environmental Health Training Limited
 Environmental Health Services Limited
 Environmental Health Education Limited
 Environmental Health Exhibitions Limited
 Environmental Health Communications Limited
 Environmental Health Events and Exhibitions Limited
 Environmental Publishing and Communications Limited
 Environmental Health Research and Development Limited



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11. DEBTORS

	Group		Chartered Institute	
	2003 £'000	2002 £'000	2003 £'000	2002 £'000
Trade debtors	1,131	1,073	83	38
Amounts owed by subsidiary undertakings	–	–	1,811	1,347
Amounts due from NEHA Training LLC	59	50	–	–
Other debtors	43	90	23	50
Deferred tax asset	29	21	–	–
Prepayments and accrued income	318	106	167	19
	1,580	1,340	2,084	1,454

12. CREDITORS

	Group		Chartered Institute	
	2003 £'000	2002 £'000	2003 £'000	2002 £'000
(i) Amounts falling due within one year				
Mortgage loan (secured)	40	37	40	37
Bank loan (secured)	44	50	–	–
Trade creditors	426	507	174	169
Corporation tax	9	3	–	–
Other taxes and social security	262	241	40	38
Accruals and deferred income	1,109	501	305	142
	1,890	1,339	559	386
(ii) Amounts falling due after more than one year				
Mortgage loan (secured)	576	616	576	616
Bank loan (secured)	125	174	–	–
Other loans	19	23	–	–
	720	813	576	616
Mortgage loan repayable				
Between one and two years	45	40	45	40
Between two and three years	50	45	50	45
Between three and four years	55	50	55	50
Between four and five years	61	55	61	55
In more than five years	365	426	365	426
	576	616	576	616

Mortgage loan

The mortgage loan is secured by a fixed charge over the freehold premises at Chadwick Court. It is repayable in quarterly instalments by the year 2013 at a fixed rate of interest of 10.34% per annum. Chadwick House Group Limited acts as a guarantor in respect of the mortgage.

Bank loan

The bank loan is secured by a mortgage debenture dated 15 November 2001 incorporating a fixed floating charge over all current and fixed assets of Chadwick House Group Limited. The loan is repayable at \$6,650 per month starting in November 2001 at 1.75% above LIBOR and ending by May 2007.

13. PROJECTS

The CIEH administers projects and funds on behalf of other entities. Funds for each project are held in separately identifiable accounts and are not included in the financial statements of the CIEH. The balances on the projects and the funds held at 31 December 2003 are as follows:

	Tanzania Fund		Emission Monitoring		WHO Fund	
	2003 £'000	2002 £'000	2003 £'000	2002 £'000	2003 £'000	2002 £'000
Total funds	17	20	32	72	40	42

14. RECONCILIATION OF MOVEMENT IN TOTAL FUNDS

		At 1 January 2003 £'000	Surplus/ (deficit) for year £'000	Adjustment £'000	At 31 December 2003 £'000
CIEH unrestricted funds		3,080	463	(33)	3,510
Trading subsidiaries		268	(102)	(41)	125
Total unrestricted funds	(i)	3,348	361	(74)	3,635
Permanent endowment	(ii)	8	–	(8)	–
Designated funds	(iii)	–	–	41	41
Revaluation reserve	(iv)	2,291	1,200	–	3,491
Total funds	(v)	5,647	1,561	(41)	7,167

(i) Unrestricted Funds are funds that have no specific designation as to their use imposed by the donor.

(ii) The Permanent Endowment is the Ollett Trust that was established in 1930 to promote knowledge of sanitary science and kindred objects. The Trust was closed during the year.

(iii) A designated fund was set up during the year by the Council for research. An amount of £41,000 was transferred into the fund.

(iv) During the year the freehold property was revalued. The surplus on the revaluation was transferred to the revaluation reserve.

(v) The £41,000 adjustment is an exchange rate movement on reserves arising on consolidation of the group's US subsidiaries and financial interests.

15. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

The Permanent Endowment Fund is represented by monies held on short term deposit included within total cash at bank and in hand. The remaining net assets represent unrestricted funds, including the separately identified revaluation reserve.

16. INDEMNITY INSURANCE

The Council has effected an indemnity insurance policy to protect the 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.

17. CASH FLOW RESULTING FROM OPERATIONS

	Group	
Reconciliation of surplus/(deficit) for the financial year to net cash inflow from operations	2003 £'000	2002 £'000
Surplus/(deficit) for the financial year	438	(616)
Adjustments to exclude tax and exchange difference	(28)	(45)
Depreciation	407	443
Amortisation	50	49
Decrease in stock	(309)	(18)
Increase/(decrease) in debtors	290	(111)
Increase in creditors	590	319
Loss on disposals	2	–
Net cash flow resulting from operations	1,478	21



18. ANALYSIS OF NET DEBT

	Group		
	At 1 January 2003 £'000	Cash flow £'000	At 31 December 2003 £'000
	Cash at bank and in hand	350	1,086
Cash at centres and branches	179	29	208
	529	1,115	1,644
Debt due within one year			
– Mortgage loan	(37)	(3)	(40)
– Bank loan	(50)	6	(44)
Debt due after more than one year			
– Mortgage loan	(616)	40	(576)
– Bank loan	(174)	49	(125)
– Other loans	(23)	4	(19)
	(371)	1,211	840

19. RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET CASH

	Group	
	£'000	£'000
Increase in cash in the year	1,115	
Cash to repay mortgage and bank loan	96	
Movement in net debt in the year		1,211
Net cash at 1 January 2003		(371)
Net cash at 31 December 2003		840

20. CAPITAL COMMITMENTS

At 31 December 2003 group capital commitments of £355,000 (2002 – £513,795) had been authorised but not contracted for.

21. RELATED PARTY TRANSACTIONS

During the year the CIEH received Gift Aid payments of £2,250,000 (2002 – £1,550,000) from Chadwick House Group Limited and £25,000 (2002 – £10,000) from The Environmental Health Registration Board, a company connected with the CIEH.

Dianne Shun Wah, a director of Chadwick House Group Limited, is also a director of In House, The Hygiene Management Co. Limited, a customer of Chadwick House Group Limited. Amounts of £7,737 (2002 – £6,944) were received by Chadwick House Group Limited during the year from In House, The Hygiene Management Co. Limited for the sale of goods.

As part of the provision of its training courses Chadwick House Group 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.

During 2003 year three members of Council received payments, as detailed below, for work on behalf of Chadwick House Group Limited.

D Newsum	£17,717	(2002 £13,575)	Consultancy Work
Mr T Deveaux	£755	(2002 £9,458)	Marking
Mr S Young	£700	(2002 £ –)	Editorial

21. RELATED PARTY TRANSACTIONS *continued*

During the year two members of Council received payments, as detailed below, for work on behalf of the CIEH.

Mr S Cooper	£401	(2002 £ –)	Marking
Ms C Thomas	£210	(2002 £ –)	Marking

There were no other disclosable trustees' interests for the year ended 31 December 2003.

In addition to Chadwick House Group Limited's investment in the share capital of Chadwick Holdings, Inc., Chadwick House Group Limited has made loans of £498,628 to Chadwick Holdings Inc. These loans remained outstanding in full in Chadwick House Group Limited's financial statements at the end of the year, but are eliminated on consolidation in CIEH's financial statements.

During 2003 Chadwick House Group Limited provided working capital to the group's joint venture, NEHA Training LLC, of £9,276 (2002 – £50,082) (note 11).

22. CONTROLLING PARTY

CIEH is run by its Council of trustees, who are appointed by the members of CIEH.

CIEH TRUSTEES

Ambrose John	Daniels Sarah	Jefford Patricia	Statham Andy
Archer Peter	Davies Kendal	Jones Bryn	Studden Mike
Bailey Mike	Deveaux Tim <i>Deputy Chairman</i>	Kirk John	Szlamp Janet
Barlow Jill	Elliott Mark	Leather Lou	Thomas Carlene
Battersby Stephen	Fidling Arthur	Lewis Bob	Toland Siobhan
Bentley Phil	Foster Bob	Lingard Chris	Trevena Barrie
Bidwell Steven	Freear John	Miller Steve	Turvey Alan
Bryson John <i>Chairman</i>	Gould Derrick	Milne Les	Walton David
Castle Peter	Grime Stephen	Newsom David	Wastnedge Roger
Choonara Adam	Hanna Brian <i>President</i>	Parfitt John	Watts Andrew
Collier Jill	Hassall Graham	Sherwood Ron	Weaver Peter
Cooper Steve	Hassard Andrew	Slee Graham	Wright Peter
Crookenden Dave	Haverson Nigel	Smith Paul	Young Stephen
Cudlip Tom (<i>deceased 2003</i>)	Higgins Alan	Snell Pete	

VICE PRESIDENTS AND ADVISERS

Vice presidents

Professor Graham Ashworth CBE
Professor Sir Kenneth Calman
Dr June Crown CBE
Mr Brian Hanna CBE, FCIEH
Mr Alan M T Johnson FCIEH
Professor Tim Lang
Mr F A Osborn CBE
Professor Hugh Pennington FRSE
Joan Walley MP

Advisers

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AUDITORS:

Blueprint Audit Limited, 66 Chiltern Street, London W1U 4JT

LEGAL ADVISERS:

Tarlo Lyons, Watchmaker Court, 33 St Johns Lane, London EC1M 4DB

INSURANCE CONSULTANTS:

Keith Johnson & Co Ltd, 64 Grove Road, Sutton, Surrey SM1 1BT

PROPERTY CONSULTANTS:

Edward Symmons and Partners, 2 Southwark Street, London Bridge, London SE1 1RQ



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