



# ANNUAL REPORT

2024

Safer, cleaner and healthier environments for the benefit of all



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# Chair's foreword



**JUDITH HEDGLEY**  
Chair of the Board  
of Trustees

**Firstly, I would like to thank our members and volunteers who give their valuable time and effort to support CIEH.**

Your contributions to support the environmental health profession are truly appreciated. I would also like to thank my fellow Trustees and the CIEH staff who help make all this work happen. During 2024 we welcomed new Trustees and members to our Committees and Groups and I thank you for making this commitment to our professional body.

I would also like to use this opportunity to recognise and give thanks to Anthony Babbage, the former Director of Housing and Health at the London Borough of Fulham, who sadly died in 2020. We were all so humbled when we learned that Anthony had decided to leave an incredibly generous

legacy donation of £1.1m to CIEH following his death. We will ensure that this donation is used in the best way to honour Anthony and to support the profession he was so passionate about, and we look forward to sharing more on this in the coming months.

During 2024 the CIEH Board of Trustees worked hard to develop a strong and focused strategy to take us forward. Every day environmental health and the professionalism and expertise of our members makes a real difference to the communities, people and businesses around us. We need to demonstrate this value, work together as a profession and use our collective voice to create a clear understanding of environmental health and the wide impact we have.

“ *During 2024 the CIEH Board of Trustees worked hard to develop a strong and focused strategy* ”

Our strategy covers the period 2025-2027, it has eight strategic goals under three themes. The themes are voice and visibility, profession and membership, and organisation and culture. Focusing on these areas in 2025, they will shape and drive the organisation, direct our decision making and our culture to develop a sustainable CIEH and environmental health profession.

In my everyday work role, I see the enthusiasm and passion of the environmental health profession and I feel proud to be part of the organisation which represents you. I look forward to seeing CIEH deliver on this strategy over the next 12 months, to continue to support all our members and to build a successful future for environmental health.

# President's message



**MARK ELLIOTT**  
CIEH President

**Reflecting on my first year as president, I am grateful for the many opportunities I have had to meet with and hear from members who are so passionate and dedicated to environmental health.** From the members I met at the Conference in Leeds and the Special Procedures Conference in Wales, to attending student talks and the Environmental Health Services Conference at HMS Collingwood, our members really are what makes CIEH.

In 2024 I had the opportunity to chair two conferences: the Public Health Protection Conference and the new Water Quality Conference. It was excellent to see so many people attending these events; our members are passionate about continuously learning and developing in the ever-evolving field of environmental health.

I was delighted to be part of the judging panel for the CIEH Outstanding Environmental Health Team award this year. Our profession is full of hard working and dedicated teams who go above and beyond every day to support their communities, so the judging panel did not have an easy task in selecting the winning team. Ultimately it was the Environmental Health Commercial Services Team at Wakefield Council who were crowned the winners. I would like to thank my fellow judges and all the teams that entered; I encourage you to keep championing yourselves and your colleagues as it is vital that we continue to recognise and celebrate our work.

I am of course acutely aware of the workforce pressures the profession is facing and our 2024 member research only served to reinforce this. My programme for the President's Commission is environmental health capacity and capability. There are no easy solutions to this challenge, but we are slowly making progress. We have been working hard to raise the profile of environmental health amongst school leavers and career changers, and we have set up a proactive Careers Materials Subgroup who have been feeding into this work. We have also increased presence in the media and on social media and supported the LGA 'Make a Difference' national recruitment campaign. We know there is still a lot of work to do and this will remain an important priority for 2025.

Alongside this work to raise the profile of environmental health, we also looked for ways to improve our advocacy with parliamentarians. I was pleased to be able to launch our campaign for an All-Parliamentary Group (APPG) on environmental health. It has been wonderful to see so many members support this campaign by writing to their MP and we hope to see the momentum continue on this in the coming year.

Finally, I would like to highlight a relationship we have restarted with the charity Water for Kids. Water is vital for human existence and has become so critical and significant not just in the UK but in the world.

Thank you to all CIEH members for your support in 2024 and I look forward to working with you in 2025.

“

*Our profession  
is full of hard  
working and  
dedicated teams  
who go above  
and beyond  
every day*

”

# Trustees' Annual Report

The Board of Trustees present their  
report together with the Audited  
Financial Statements for the year  
ended 31 December 2024.

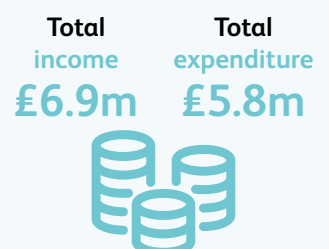
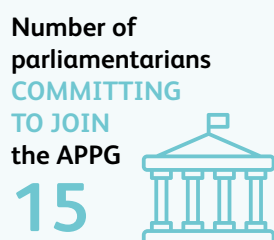
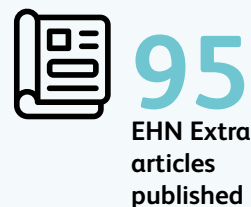
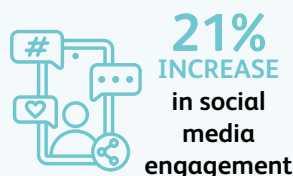
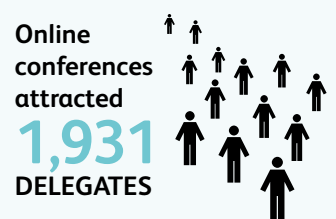
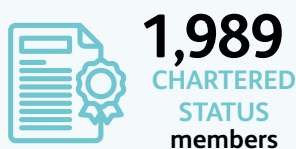
## Objectives and activities

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 safer, cleaner and healthier environments for the benefit of all. Our 2024 objectives and progress are reported on in the next section. 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 AT A GLANCE



Throughout 2024 CIEH has worked hard to deliver in all areas of its work.

We have put the profession and our members at the heart of what we have delivered and prioritised, listening to and learning from our members. We conducted member engagement research and met members face-to-face. So many of our members give their precious time to support the work of CIEH and we are pleased that we have been able to offer more opportunities for members to be engaged. We have also seen a modest increase in membership numbers. In addition to our work with members, we are pleased to report increased engagement with a wide range of stakeholders across many different areas and at the highest levels; Regulators, Government, Local Authority, Business and Industry. CIEH is pleased to report a significant strengthening of relations and collaboration with the Association of Chief Environmental Health Officers, Environmental Health Wales and Environmental Health Northern Ireland.

Volunteer members, employees and governance post holders have worked tirelessly throughout 2024 and, through their efforts, we are pleased to report good progress across all of our objectives. A summary of highlights is given here with further information detailed throughout this annual report.



- Advocating for professionalism and the profession – On World Environmental Health Day we launched a campaign for an All-Party Parliamentary Group (APPG) on environmental health. There has been an increase in meetings with parliamentarians and civil servants and we currently have 15 expressions of support for the APPG.
- Developing the model to have member led policy and campaign work – The independent review into the advisory panels was completed with the recommendations in the process of being adopted by the Board. A Board working group was created to oversee implementation that will commence in 2025. Member volunteer work has increased with activities ranging from supporting Board working groups, attending meetings with parliamentarians and representing CIEH in national media and television programmes.
- In the expected election year, developing a powerful general election strategy and supporting manifesto – We relaunched our Manifesto for Environmental Health and engaged with parliamentary candidates through a Pledge Campaign.
- Working with partners to plan for the workforce of tomorrow through the creation of a workforce satellite panel – The panel met several times which resulted in targeted projects, including a subgroup dedicated to producing material to promote choosing environmental health as a career.
- Raising the profile and attractiveness of environmental health careers and supporting campaigns to maintain or increase student numbers - Working with the Careers Materials Subgroup, CIEH developed new materials, landing page and content to raise awareness of environmental careers. We collaborated with members to create compelling social media content, showcasing environmental health as a rewarding and varied career. We also partnered with UCAS to run a targeted digital campaign resulting in 69,965 impressions across Facebook and Instagram. Additionally, we actively supported the LGA “Make a difference campaign”, highlighting the role of environmental health teams within local authorities.
- Developing plans to deliver on 2023 AGM motions – Significant effort went into delivering on the

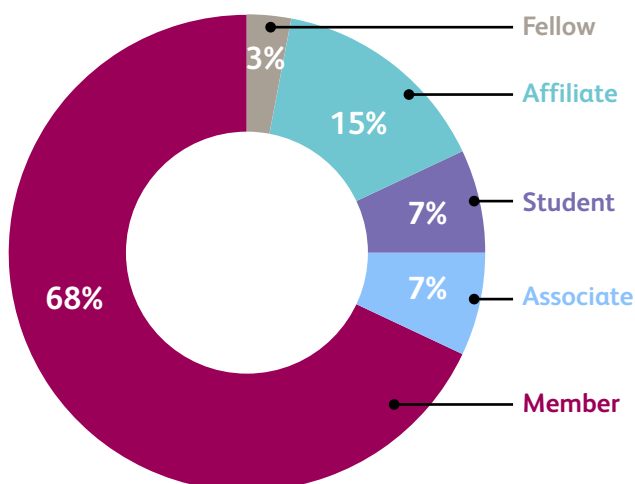
motions of 2023. The charitable status review was completed and shared with members. Declarations of interest are now published on our website, as are our tender opportunities and contracts for key areas. We commenced work on a major review of the Professional Standards Framework and launched a research award alongside a page on our website showcasing research resources. We relaunched a letters page in Environmental Health News and convened advisory panels for Public Health and Port Health ensuring all aspects of environmental health were covered by panels. We launched a digital archive, which now includes over 100 documents of interest.

- Delivering the finance strategy that aims to ensure the organisation is financially sustainable and resilient – Significant progress was made in delivering this strategy. As seen by the financial results the organisation has been able to maintain a stable position albeit not quite at sustainable levels. The newly created Finance committee will oversee the delivery of the strategy in the coming years.

## MEMBERSHIP AND PROFESSIONAL DEVELOPMENT

In 2024 we welcomed 816 new members to CIEH and ended the year on a total of 7,616 members (2023: 7,573 members).

Our membership by grade:



In 2024 we commenced work on the development of an apprenticeship in housing and supported the work being undertaken by members in Wales to ensure that there are apprenticeships there. We also contributed to a review of the Regulatory Compliance Officer apprenticeship in England.

Additionally, we **relaunched the CIEH mentoring scheme** in support of the next generation of environmental health professionals. We now have two mentoring schemes: the EHP Pathway mentoring scheme and the Career confidence – informal mentoring scheme. In **2024, 89 members received mentoring support from volunteer mentors.**

We conducted a survey of students on our accredited degree courses and were pleased to find that the majority of them were finding the course even more interesting and varied than they had expected.

We recommenced work on the long overdue project to modernise our CPD scheme for members.

**Our new digital archive was launched** exclusively available to CIEH members. The digital archive explores the unique and rich history of environmental health. Members have access to a range of resources related to housing, food safety, environmental protection and public health.

We were delighted to be able to launch two new awards in 2024. **We launched an annual Environmental Health Research Award sponsored by former CIEH President Tim Everett.** This award invites leaders of accredited Environmental Health MSc courses to submit student dissertations or projects that demonstrate excellence, originality or innovation, outcomes that are likely to improve public health, ability to be applied to different settings, and ability to be applied with limited resources. The 2023/24 winner was Tim Betts - "A critical evaluation of The Noise App." (Derby University).

As partners at the 2024 CTSI conference, we proudly delivered the Outstanding Environmental Health Team award. Congratulations to the Environmental Health Commercial Services Team at Wakefield Council who were crowned the winners. The Award celebrates the power of teamwork in delivering a significant improvement to health, wellbeing and the environment. The West Yorkshire team, comprising of 12 environmental health and associated professionals, were awarded for their exceptional contributions to four major projects delivered between May 2021 and April 2024.



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First year students at  
Ulster University

In the summer of 2024, we launched our **member engagement research** which consisted of a quantitative survey to the membership and a small number of in-depth interviews. Thank you to all the members that took part. The feedback and insight informed our 2025-2027 strategy and we are already implementing a lot of the recommendations including more free training for members, regional events, greater promotion of environmental health as a career, a stronger voice on policy issues and raising awareness of the membership package.

Following two consultations with members in 2023 we **re-launched Chartered Status in March 2024**. We ended 2024 with **1,989 Chartered Status members** and welcomed a number of new students to our other professional registration pathways:

- **139** enrolled on the pathway to Environmental Health Practitioner
- **21** enrolled on the pathway to Food Safety Practitioner
- **19** enrolled on the pathway to Housing Health Practitioner

## Events

Alongside our busy schedule of online events in 2024, we were able to deliver **two in-person conferences**. The first, the Special Procedures in Wales conference, was a one-of-a-kind event, bringing together industry practitioners, experts and enforcers. It featured a series of workshops as well as a plenary discussion. Following this we collaborated with CTSI on the second half of their annual conference. CIEH members were invited to join the face-to-face event, bringing together colleagues in regulatory services for an exciting agenda covering workforce, housing, the future of public health, funding and more.

We delivered **11 online headline conferences** covering a wide range of environmental health topics. This included two new conferences: the Animal Welfare Conference, which was very successful and will return for 2025, and the Water Quality Conference, which supported

the President's Commission and saw a welcome re-engagement with the Water for Kids Charity. Our **online conferences attracted 1,931 delegates** and student attendance increased by over 50% in 2024.



Stand at CTSI  
conference

## ANNUAL REPORT 2024

Online conferences delivered in 2024:

- › Air Quality Conference
- › Animal Welfare Conference
- › Health and Safety Conference
- › Housing and Health Conference
- › Public Health Protection Conference
- › Food Safety Conference
- › Beauty Conference
- › Pest Control Conference
- › Noise Management Conference
- › Water Quality Conference
- › Safe Food Conference

Additionally, the events team also ran **83 bitesize training sessions and 72 technical workshops** on various environmental health topics, as well as delivering in-housing training contracts. We saw a large increase in Local Authorities requiring and confirming in-house training contracts.

### ENGAGEMENT

Engagement with CIEH online continued to grow in 2024, with **social media engagement increasing by 21%** to a total of 76,356 interactions (likes, comments, shares etc). This growth is partly attributed to our work with members to create and share content that highlights the impactful work of environmental health professionals. From EHOs leading on air quality plans and specialising in animal welfare, to seizing illegal meat and sweets containing banned additives, colourings and e-numbers, we have been proactively demonstrating the impact and importance of environmental health.

We have continued to utilise our blog and Environmental Health News (EHN) Extra to keep the profession informed and updated on CIEH's work and relevant topics. In 2024, **we published 46 blogs**, with the most popular being on The Glue Traps (Offences) Act 2022 and the challenges for EHPs. Additionally, **we published 95 EHN Extra articles**. The most viewed EHN Extra topics of 2024 included:

- › Food safety
- › Covid
- › Climate change impacting health
- › Air pollution

Member Connect has remained a key form of member communication, open rates have remained steady, and engagement has increased by 24 % demonstrating that we are providing members with ever more relevant and timely content. Members also continued to enjoy our member forum webinars. In 2024 we ran **24 member forum events with a total of 1,431 members attending**.

EHN magazine continues to be popular, in 2024 we re-introduced the letters page, giving members the opportunity to write into EHN to share their opinions. We also marked 50 years of the Health and Safety at Work Act 1974 in a themed edition of EHN. In this edition we looked at the roots of the Act, its continuing relevancy, and members of the CIEH Health and Safety Advisory Panel shared their thoughts and insights.



### OUR VOICE

A UK election year meant it was critical we championed environmental health in 2024. We enhanced our media and PR activity by increasing resource, reviewing our media lists and improving our tracking. This enabled us to significantly increase activity, **issuing 61 press releases and achieving 337 pieces of media coverage**, ranging from mentions in high profile national print/online publications with a significant audience reach such as the Sun, Telegraph and the Daily Mail, as well as local news sites such as the Lancashire Telegraph and North Wales Pioneer and more specialist titles including Landlord Today and The Grocer.

A highlight of our media efforts during 2024 was our work to raise the profile of our call for the mandatory display of food hygiene ratings in England. Represented by our Vice President Chris Elliott, we appeared across the BBC including BBC Breakfast, BBC Radio 4, BBC London and other BBC local radio stations. This coverage reached millions of people and firmly positioned CIEH as experts on the topic.



## Developed with environmental health professionals, we relaunched our Manifesto for environmental health,

outlining key priorities and actionable recommendations to create safer, cleaner and healthier environments for the benefit of all. Alongside this we asked policymakers to engage with CIEH, elevate the profile of environmental health through questions and amendments, and collaborate to establish an APPG.

We have successfully **achieved commitments from 15 parliamentarians to join the APPG** and we are continuing this campaign in 2025.

Housing policy work was significant in 2024. The UK Government backed down on draft regulations exempting accommodation for asylum seekers from HMO licensing requirements in the face of a legal challenge backed by CIEH. A CIEH Housing Advisory Panel member gave oral evidence on behalf of CIEH to a committee of MPs scrutinising the Renters' Rights Bill. Green co-leader Carla Denyer MP supported our positions on licensing in a speech to the Committee on a CIEH-backed amendment she had tabled. We also hailed a major victory on licensing: local housing authorities in England can now introduce selective licensing schemes of any size without seeking approval from the Secretary of State.

Food policy work was also significant in 2024. CIEH led on an open and public response to the Food Standards Authority (FSA) proposals on National Level Regulation (NLR) to ensure that the concerns for consumer safety were understood and addressed. CIEH CEO and the FSA CEO met to discuss how stakeholders could be better engaged. This resulted in the creation of the Senior Steering Group by the FSA to allow all relevant stakeholders to have appropriate input into this work. CIEH is committed to ensuring that public health is at the heart of this work.

During 2024 we welcomed the new mandatory licensing scheme for acupuncture, body piercing, electrolysis and tattooing in Wales and supported the launch of new enforcement guidance for buttock augmentation and other body contouring procedures by the Joint Council for Cosmetic Practitioners.

We have provided evidence at each stage of the Terrorism (Protection of Premises) Bill as it moved



through the House of Commons, consequently securing a meeting with the Home Office. Members of the Health and Safety Advisory Panel contributed to the Mental Health White Paper from the OSH Alliance – securing a recommendation to increase funding for local authorities and also represented CIEH at the HSE AGM and Prevention Summit, increasing CIEH visibility with the HSE.

**We responded to 11 consultations** on a wide range of environmental health issues including Smarter regulation, planning, a mandatory licensing scheme for special procedures in Wales, and the NHS 10 Year Health Plan for England. We also submitted detailed written evidence to the committee of MPs scrutinising the Renters' Rights Bill.

**UK environmental health professionals were represented at a World Health Organisation (WHO) event** by Zena Lynch (pictured), a member of our Housing Advisory Panel and Chair of our Membership, Learning and the Profession Advisory Group. The WHO European Environment and Health Process meeting took place in Bonn at the beginning of December 2024. Associate Professor Lynch said she was "honoured" to be invited and reflected that while the role of an EHP varies considerably across different countries, recruitment challenges were a common issue across the board.





Alongside the work CIEH has been doing to promote environmental health as a career, including a digital campaign with the Universities and Colleges Admissions Service (UCAS), CIEH also supported the Local Government Association's (LGA) 'Make a Difference' national recruitment campaign aimed at strengthening the local government workforce.

During 2024 we implemented an independent review of our policy Advisory Panels following member feedback and as part of our continual improvement to place our members at the heart of what we do. The review was carried out by Marcial Boo, who produced a comprehensive report. The Board accepted the report and commended its detailed content. A working group has been established to consider and implement the recommendations in 2025. The report can be found on the CIEH member portal.

### Training and courses

As well providing training and professional development to environmental health professionals, we also provide Level 1 to Level 3 training for businesses and individual learners on food safety, health and safety, and workplace safety. **In 2024 we had 18,871 learners with accounts on our Learning Management System**, compared with 14,441 in 2023, and 23,809 passes for our Work Based Learning programme, compared to 27,051 in 2023.

### 15Hatfields

2024 was another busy year for our venue team. **Our sustainable events venue hosted 329 events, welcoming 13,240 delegates into the building** throughout the year. In January 2024 15Hatfields was awarded Greengage's prestigious new Positive Impact title for our ongoing work to make events more sustainable.



## Financial review

### INCOME AND EXPENDITURE

CIEH net income for the year before exceptional items, gains and losses is £1.06m (2023: gain £0.02m). The result is made up of:

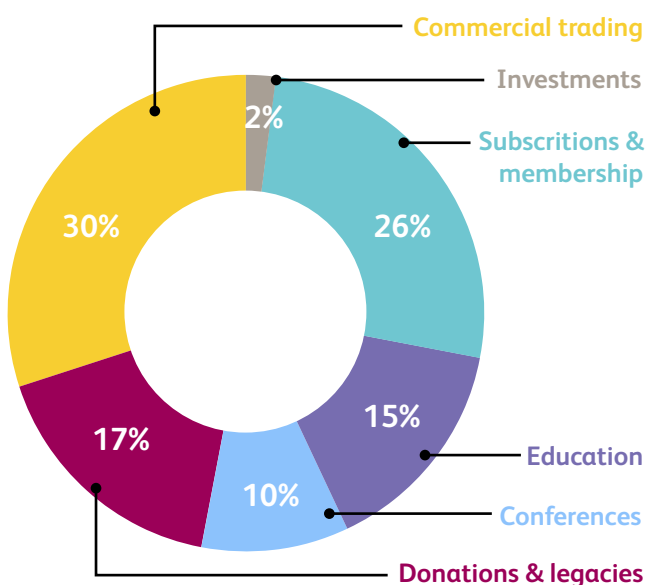
- › **total income of £6.9m** (2023: £5.8m) an increase of 19%
- › **total expenditure of £5.8m (2023: £5.8m) an increase of 1%**

2023 marked the first positive operating result reported by CIEH for over 15 years and, following receipt of a generous legacy donation of £1.1m in 2024, this trend has continued. Without the legacy, a loss for 2024 of £0.04m would have been reported.

CIEH's net movement on total funds is £1.6m (2023: -£2.1m) is a result of:

- › **Net income of £1.06m** (2023: £0.02m)
- › **Gain on investments of £0.5m** (2023: gain of £0.2m)
- › **Gain on investment property of £0.02m** (2023: loss of £1.9m)

The income breakdown is shown in the chart below:



Performance across all income generating areas remained relatively consistent against the prior year. CIEH commercial activities continued at the same level as the prior year, reflecting the continued recovery of this area. Conference income decreased, as expected, due to significant one-off events in 2023. Commercial trading income has remained stable against 2023 and includes rental income and income from the 15Hatfields venue hire business. 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.

In 2024 CIEH received an extremely generous £1.1m unrestricted legacy donation from the estate of the late Anthony Babbage. This is recognised as income from donations and legacies.

Total expenditure has increased by 1%, reflecting increased stability of CIEH's cost base.

Commentary on the property valuation and investment gains are included below.

### BALANCE SHEET

Total funds for the Group stand at £8.0m (2023: £6.3m) with the movement predominantly being due to:

- › **receipt of a legacy donation of £1.1m**
- › **investment gains of £0.53m**

Net current assets have increased to £1.17m (2023: £0.46m). The current ratio is 1.6 (2023: 1.2).

### PROPERTY VALUATION

The valuation gain 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. The property is valued annually on a fair value basis. The cumulative recorded gains in respect of the annual valuations up to 31 December 2023 were £3.2m. The gain recorded this year of £0.03m results in cumulative gains of £3.2m. The valuation of the lease is an area of significant estimate and judgement. Please refer to notes 1.15, 11 and 12 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. The lease is valued by Newmark, a surveyor registered with the Royal Institute of Chartered Surveyors, using the Red Book methodology of valuation.

The main factors that contributed to the marginal increase in valuation in 2024 are:

- **Market conditions are similar to those when the valuation was completed in 2023, resulting in a relatively stable valuation for 2024.**
- **The tenant break clause was not enacted, leading to more certainty of income for the remainder of the sub lease.**
- **Capital expenditure required to address lettability**

## INVESTMENTS

CIEH aims to provide sufficient liquidity and total returns with an acceptable level of risk to enable CIEH to carry out its activities effectively both in the short term and over the long term. Investments are managed by Cazenove Capital.

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 75% to global equities, 9% bonds, 11.9% alternatives and 4% cash. Based on Cazenove Capital's assumptions, the expected risk (volatility) of this strategy is 12.7% 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 2024 performance

In 2024, the CIEH investment portfolio, excluding cash, saw growth of 11.2% (2023: 6.2%). This exceeded the CPI+4% target of 6.6% (2023: 7.7%). It also outperformed the ARC £ Steady Growth Index (a peer group comparator) which saw growth of 8.2% (2023: 7.3%).

## RESERVES

The Board of Trustees believe it is important that CIEH holds 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 £1.0m. 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.



- › **Anthony Babbage legacy donation.** Trustees have decided to ringfence the total value of the legacy of £1.1m and work on how to utilise the money is underway.

The reserves policy agreed by the Board of Trustees is to target a free reserves fund after designations of £4.16m. 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; the Board of Trustees are keen to ensure a reserve is available should the market value of investments drop significantly. A reserve of £1.16m 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 the non-rent expenditure budget.

As at 31 December 2024 CIEH undesignated reserves were £3.9m (2023: £3.3m). The reserves policy is underfunded by £0.26m.

As we look to the future our focus will be delivery of CIEH's 2025-2027 strategy. A key element of that strategy is the delivery of a financially sustainable operating model. Work on reviewing the model is ongoing and will be regularly reported to the Board in 2025.

### GOING CONCERN

The Board of Trustees having carefully reviewed the financial position of CIEH Group, including the financial projections for 2025 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:

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RISK	KEY CONTROLS AND MITIGATION
<b>Professional standards</b> Insufficient engagement with pathways to registration.	Workforce is a key element of CIEH's strategy. Engagement activities, careers material updates and recruitment campaigns are underway.
<b>Property income and costs</b> Failure to achieve maximum return from the property asset and activities.	Full and detailed property review underway. Initial report delivered to Board in November 23 and work continues into 2025. A profitability review is also underway.
<b>Colleagues</b> Failure to deliver our strategic objectives and retain competent, motivated, diverse and healthy staff team.	Pay and reward project concluded in 2024. Remuneration review and training package to be delivered in 2025.
<b>Financial sustainability</b> Insufficient operating income, investment performance and reserves to ensure long term financial resilience and sustainability of CIEH.	Free reserves increased in 2024 as a result of CIEH performance, and the policy is now underfunded by £0.26m. CIEH's strategy continues to focus on financial sustainability, and a profitability review of income generating departments will be undertaken in 2025.
<b>Data protection and cyber security</b> Data or cyber breach resulting in lost data, prolonged inability to access systems, potential fines and reputational damage.	Policies and procedures in place alongside regular training. Cyber insurance in place to reduce residual risk.
<b>Governance</b> 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. Recruitment for a Finance Committee was concluded in 2024 and the first meeting held in February 2025.
<b>Policy positions</b> Inappropriate policy positions that fail to meet member expectations or to cover the broad aspects and impacts of environmental health.	An independent review of advisory panels was completed in 2024. A Board working group will be established to develop an implementation plan for the findings.
<b>Reputational risk</b> Risk that performance does not match expectation.	Policies and procedures are in place alongside monitoring activities.

## Looking to the future

Throughout 2024 the CIEH Board of Trustees have been laying the groundwork for the future strategy. CIEH has now published its 2025-2027 Strategy. Led by the Trustees and informed by the profession, this plan has eight goals across three themes.

### VOICE AND VISIBILITY

We will:

- › Champion environmental health professionals, ensuring the environmental health profession is understood, recognised and valued by the audiences that matter.
- › Deliver policy impact through focused activities overseen by our member led governance structures.

### PROFESSION AND MEMBERSHIP

We will:

- › Deliver excellent membership services that supports all of our members.
- › Nurture a thriving environmental health profession. A profession that is well recognised, well-resourced, diverse and delivering to a high standard.

### ORGANISATION AND CULTURE

We will:

- › Be driven by values, embedding these into our work and behaviours.
- › Understand and empower our people, staff and volunteers, recognising that they are our greatest assets.
- › Build the infrastructure needed to deliver this strategy and future strategies
- › Ensure CIEH is financially sustainable and resilient.

We recognise that there is much work to be done. We are committed to moving forward and addressing the challenges ahead.





## 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 up to 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. It is the ultimate decision-making body for the operation of the charity.

There are three committees, Risk and Audit, Appointments and Remuneration and Finance, reporting through to the Board of Trustees along with an advisory group, Membership, Learning and the Profession.

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 Finance Committee assists the Board in its duty to supervise the broad direction of CIEH's financial affairs. It advises the Board on CIEH's financial sustainability. Recruitment for the Finance Committee was completed in 2024, and the first meeting was held in February 2025.



## 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.

## 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
Registered office:	Chadwick Court, 15 Hatfields, London SE1 8DJ
Contact details:	Tel: 020 7827 5800 Email: <a href="mailto:membership@cieh.org">membership@cieh.org</a>

## TRUSTEES

The names of each member of the Board of Trustees are listed on page 50.

## 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  
8 May 2025

# Independent Auditor's 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 2024 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 2024 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 18 the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group 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](http://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.

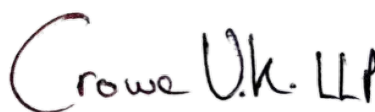
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

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  
Statutory Auditor  
London

28 May 2025

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.



## ANNUAL REPORT 2024

# Consolidated Statement of Financial Activities

(SoFA) (Incorporating an Income and Expenditure Account) for the year ended 31 December 2024

		Group	
		2024	2023
		Unrestricted Funds	Unrestricted Funds
		£'000	£'000
	Note		
<b>Income from charitable activities:</b>			
Subscriptions and membership income	3	1,758	1,803
Education income	3	1,049	1,019
Conference income	3	709	778
<b>Income from other trading activities:</b>			
Commercial trading	3	2,069	2,063
<b>Income from investments:</b>			
Income from investments	3,12.1	137	143
<b>Income from donations and legacies:</b>			
Income from donations and legacies		1,150	-
<b>Total income and endowments</b>		<b>6,872</b>	<b>5,806</b>
<b>Expenditure</b>			
<b>Expenditure on charitable activities:</b>			
Membership	4	2,352	2,430
Education	4	1,392	1,399
Conferences	4	1,337	1,167
<b>Expenditure on raising funds</b>			
Commercial trading operations	4	690	758
Investment management fee	4	43	34
<b>Total expenditure</b>		<b>5,814</b>	<b>5,788</b>
<b>Net income /(expenditure) for the year before gains/(losses)</b>		<b>1,058</b>	<b>18</b>
Gain/(Loss) on investment property	12.1	20	(1,860)
Gain/(loss) on investments	12.1	530	238
<b>Net movement in funds before leasehold property revaluation gain/(loss)</b>		<b>1,608</b>	<b>(1,604)</b>
Leasehold property revaluation gain/(loss)	11	5	(540)
<b>Net movement in funds</b>		<b>1,613</b>	<b>(2,144)</b>
Funds and reserves brought forward at 1 January 2024		6,349	8,493
<b>Funds carried forward at 31 December 2024</b>		<b>7,962</b>	<b>6,349</b>

# ANNUAL REPORT 2024

## Balance Sheet

As at 31 December 2024

		Group		CIEH	
	Note	2024 £	2023 £	2024 £	2023 £
<b>Fixed assets</b>					
Intangible assets	10	85	192	85	156
Tangible assets	11	2,462	2,479	2,421	2,455
Investments	12	13,842	13,620	13,842	13,620
		<b>16,389</b>	<b>16,291</b>	<b>16,348</b>	<b>16,231</b>
<b>Current assets</b>					
Stock		50	20	-	-
Debtors	14	735	1,113	256	1,305
Cash at bank and in hand		2,243	1,222	2,145	1,160
		<b>3,028</b>	<b>2,355</b>	<b>2,401</b>	<b>2,465</b>
<b>Creditors: amounts falling due within one year</b>	15	<b>(1,857)</b>	<b>(1,896)</b>	<b>(1,707)</b>	<b>(1,727)</b>
<b>Net current assets</b>		<b>1,171</b>	<b>459</b>	<b>694</b>	<b>738</b>
<b>Total assets less current liabilities</b>		<b>17,560</b>	<b>16,750</b>	<b>17,042</b>	<b>16,969</b>
<b>Creditors: amounts falling due after more than one year</b>	15	<b>(9,598)</b>	<b>(10,401)</b>	<b>(9,598)</b>	<b>(10,401)</b>
<b>Total net assets</b>		<b>7,962</b>	<b>6,349</b>	<b>7,444</b>	<b>6,568</b>
<b>The funds of the charity:</b>					
Unrestricted general funds	16				
General funds	16	3,912	3,309	3,394	3,528
Designated funds	16	4,050	3,040	4,050	3,040
<b>Total funds</b>	16	<b>7,962</b>	<b>6,349</b>	<b>7,444</b>	<b>6,568</b>

The notes on pages 27 to 49 form an integral part of these financial statements.  
Approved and authorised for issue on behalf of the Board of Trustees on 8 May 2025.



Judith Hedgley  
Chair, Board of Trustees

## ANNUAL REPORT 2024

There were no recognised gains or losses other than those shown above. All funds carried forward are unrestricted. The notes on pages 27 to 49 form an integral part of these financial statements.

### Consolidated Cash Flow Statement

for the year ended 31 December 2024

	Note	2024		2023	
		£'000	£'000	£'000	£'000
<b>Cash flow from operating activities</b>	18		<b>728</b>		(182)
<b>Cash flows from investing activities:</b>					
Purchases of tangible assets	11	(54)		(55)	
Purchase of intangible assets	10	(21)		(109)	
Interest received / dividends	12	-		-	
Purchase of investments		0			
Realisation of investments		368			
<b>Net cash provided by investing activities:</b>			<b>293</b>		(164)
<b>Net (decrease)/increase in cash and cash equivalents in year</b>	20		<b>1,021</b>		(346)
Cash and cash equivalents at the beginning of year			<b>1,222</b>		1,568
<b>Cash and cash equivalents at end of year</b>			<b>2,243</b>		1,222



## 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 as of 31 December 2024, by an independent valuer that holds the MRICS qualification and has recent experience of both the location and class of investment property being valued.

#### 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 %.

## Notes to the Financial Statements

continued as at 31 December 2024

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.

### 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 accrual 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 accrual basis in respect of professional exams and public training courses.

Conference income is accounted for on an accrual 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 accrual basis and mainly represents income generated from our conference venue 15Hatfields.

Rents receivables are accounted for on an accrual basis.

## Notes to the Financial Statements

continued as at 31 December 2024

Legacy income is recognised when there is entitlement, which is deemed to be when probate has been granted, the legacy can be measured reliably, and there is probability of receipt. For residual legacies, entitlement is deemed to be the earlier of settled estate accounts and notification of a pending payment or actual payment being received.

### 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.

### 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 hold 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 2024

### 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
2023	£5,075,000	£10,350,000	£9,946,302	£403,698
2024	£4,925,000	£10,375,000	£9,943,530	£431,470
Change in valuation	(£150,000)	£25,000	(£2,772)	£27,772

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 2024

### 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 below:

	CIEH Limited	
	2024 £'000	2023 £'000
Turnover	2,271	2,302
Total expenditure	(2,289)	(2,334)
Profit/(loss) for the year	(18)	(32)
Gift aid to CIEH	-	-
Retained (losses) brought forward	(219)	(187)
<b>Retained in subsidiary</b>	<b>(237)</b>	<b>(219)</b>
Assets	677	723
Liabilities	(914)	(942)
<b>Net assets /(liabilities)</b>	<b>(237)</b>	<b>(219)</b>

## Notes to the Financial Statements

continued as at 31 December 2024

### 3. Income

	2024			2023		
	CIEH Ltd £'000	CIEH £'000	Group £'000	CIEH Ltd £'000	CIEH £'000	Group £'000
Subscriptions and membership	472	1,286	1,758	506	1,297	1,803
Education	883	166	1,049	883	136	1,019
Conferences	-	709	709	-	778	778
Commercial Trading	916	1,153	2,069	913	1,150	2,063
Investments	-	137	137	-	143	143
Donations and legacies	-	1,150	1,150	-	-	-
<b>Total income</b>	<b>2,271</b>	<b>4,601</b>	<b>6,872</b>	<b>2,302</b>	<b>3,504</b>	<b>5,806</b>

**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 2024

### 4. Expenditure

	2024					2023				
	Direct costs £'000	Staff costs £'000	CIEH Ltd Support £'000	CIEH Support £'000	2024 Total £'000	Direct costs £'000	Staff costs £'000	CIEH Ltd Support £'000	CIEH Support £'000	2022 Total £'000
Membership	298	449	351	1,254	2,352	308	437	369	1,316	2,430
Education	121	322	207	742	1,392	117	311	213	758	1,399
Conference	187	238	199	713	1,337	182	176	177	632	1,167
Subtotal costs	606	1,009	757	2,709	5,081	607	924	759	2,706	4,996
Investment management fee					43					34
Commercial trading operations					690					758
<b>Total expenditure</b>					<b>5,814</b>					<b>5,788</b>

### 5. Support Costs

	2024			2023		
	CIEH LTD £'000	CIEH £'000	Total £'000	CIEH LTD £'000	CIEH £'000	Total £'000
Staff costs	285	1,148	1,433	322	1,154	1,476
Office costs	50	287	337	193	215	408
Printing , postage and stationery	3	8	11	1	4	5
Rent, rates and maintenance	94	152	246	24	190	214
Light and heat	65	97	162	-	118	118
Publicity and marketing	61	59	120	74	43	117
Research and development	-	-	-	36	11	47
Telephones	-	26	26	9	21	30
Computers	-	3	3	-	3	3
Legal and professional	1	254	255	-	190	190
Insurance	10	54	64	11	38	49
Bank charges	11	30	41	17	23	40
Finance lease and loan interest	99	278	377	-	390	390
Governance costs (see note 6)	20	132	152	18	118	136
Irrecoverable VAT	-	41	41	-	36	36
Depreciation, and loss on disposal	58	140	198	54	152	206
<b>Support costs</b>	<b>757</b>	<b>2,709</b>	<b>3,466</b>	<b>759</b>	<b>2,706</b>	<b>3,465</b>
	-	-	-	-	-	-

## Notes to the Financial Statements

continued as at 31 December 2024

### 6. Governance Costs

	2024	2023
	£'000	£'000
Board of Trustees and other meetings	7	11
General Meeting Costs	18	42
Other Governance costs	69	36
Auditors' remuneration	48	48
<b>Governance costs</b>	<b>142</b>	<b>137</b>

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. In 2024 other governance costs includes a review of our charitable status, a governance and leadership structure review, Board and Committee recruitment and a reduction in governance advisory costs.

### 7. Net expenditure for the year

	2024 £'000	2023 £'000
This is stated after charging:		
Depreciation of tangible and intangible assets	198	206
Auditors' remuneration		
- audit work	46	43
- non-audit work	2	5
Finance lease and loan interest	377	390
Operating leases	23	28

## Notes to the Financial Statements

continued as at 31 December 2024

### 8. Employee and Trustee Costs

	Group		CIEH	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Salaries	2,162	2,256	1,355	1,313
Social security costs	225	223	151	166
Other pension costs (note 9)	216	210	153	159
Temporary staff costs	16	28	-	17
Training, recruitment and welfare	207	67	145	67
	<b>2,826</b>	<b>2,784</b>	<b>1,804</b>	<b>1,722</b>

	2024 Number	2023 Number
Average number of full time employees:		
Subscription and membership	11	10
Educational activities	8	8
Conferences	5	4
Commercial	6	7
Central services	18	19
	<b>48</b>	<b>48</b>

	2024 Number	2023 Number
Employees whose emoluments were over £60,000 per annum:		
£60,000 - £69,999	3	2
£70,000 - £79,999	2	1
£80,000 - £89,999	1	2
£90,000 - £99,999	-	1
£120,000- £129,999	1	-
£190,000 - £199,999	-	1

## Notes to the Financial Statements

continued as at 31 December 2024

The executive management team of 4 (2023: 4.33) were remunerated £470,083 (2023: £537,775). Included within this total there were company pension contributions totalling £39,047 (2023: £60,148). They received £6,339 in benefits (2023: £9,824). The Group makes pension contributions on behalf of 6 (2023: 6) of the employees whose emoluments exceed £60,000.

During the year termination payments were agreed of £26,277 (2023: £30,442) and at the year-end £nil had not been paid (2023: £nil).

No Board of Trustee member received any remuneration for services as a Trustee (2023: none). Board of Trustee members received reimbursement of their travel and subsistence expenses incurred in the performance of their duties as Board of Trustee members. These expenses totalled £2,786 to 6 Trustees (2023: £1,692 to 7 Trustees). CIEH has sought to increase Trustee engagement with our members and other stakeholders. Consequently, their expenses have increased. So too will the value of their time given for free.

Transactions with Board of Trustee members, officers of CIEH, Directors of CIEH Limited are disclosed in note 23, related party transactions.

### 9. Pensions

	Group		CIEH	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Aviva	201	210	153	159
<b>Total pension contributions</b>	<b>201</b>	<b>210</b>	<b>153</b>	<b>159</b>

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 2024

### 10. Intangible Fixed Assets Group

	Development £'000	Software £'000	Under Construction £'000	Total £'000
<b>Cost</b>				
At 1 January 2024	-	631	131	762
Transfer constructed asset	-	131	(131)	-
Additions	-	21	-	21
Disposals	-	-	-	-
At 31 December 2024	-	783	-	783
<b>Amortisation</b>				
At 1 January 2024	-	570	-	570
Charge for the year	-	128	-	128
Disposals	-	-	-	-
At 31 December 2024	-	698	-	698
<b>Net Book Value at 31 December 2024</b>	-	<b>85</b>	-	<b>85</b>
Net Book Value at 31 December 2023	-	61	131	192

### CIEH

	Development £'000	Software £'000	Under Construction £'000	Total £'000
<b>Cost</b>				
At 1 January 2024	-	142	131	273
Transfer constructed asset	-	131	(131)	-
Additions	-	21	-	21
Disposals	-	(7)	-	(7)
At 31 December 2024	-	287	-	287
<b>Amortisation</b>				
At 1 January 2024	-	117	-	117
Charge for the year	-	85	-	85
Disposals	-	-	-	-
At 31 December 2024	-	202	-	202
<b>Net Book Value at 31 December 2024</b>	-	<b>85</b>	-	<b>85</b>
Net Book Value at 31 December 2023	-	25	131	156

## Notes to the Financial Statements

continued as at 31 December 2024

### 11. Tangible Fixed Assets Group

	Leasehold Property £'000	Equipment & IT £'000	Under Construction £'000	Total Assets £'000
<b>Cost or Valuation</b>				
At 1 January 2024	2,330	1,136	10	3,476
Transfer constructed asset	-	10	(10)	-
Additions	-	54	-	54
Revaluation	5	-	-	5
Disposals	-	-	-	-
At 31 December 2024	2,335	1,200	-	3,535
<b>Depreciation</b>				
At 1 January 2024	-	997	-	997
Charge for the year	-	76	-	76
Disposals	-	-	-	-
At 31 December 2024	-	1,073	-	1,073
<b>Net Book Value at 31 December 2024</b>	<b>2,335</b>	<b>127</b>	<b>-</b>	<b>2,462</b>
Net Book Value at 31 December 2023	2,330	139	10	2,479

### CIEH

	Leasehold Property £'000	Equipment & IT £'000	Under Construction £'000	Total Assets £'000
<b>Cost or Valuation</b>				
At 1 January 2024	2,330	906	10	3,246
Transfer	-	10	(10)	-
Additions	-	22	-	22
Revaluation	5	-	-	5
Disposals	-	-	-	-
At 31 December 2024	2,335	938	-	3,273
<b>Depreciation</b>				
At 1 January 2024	-	791	-	791
Charge for the year	-	61	-	61
Disposals	-	-	-	-
At 31 December 2024	-	852	-	852
<b>Net Book Value at 31 December 2024</b>	<b>2,335</b>	<b>86</b>	<b>-</b>	<b>2,421</b>
Net Bok Value at 31 December 2023	2,330	115	-	2,455

## Notes to the Financial Statements

continued as at 31 December 2024

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.

### 12. Investments

	Property Investments £'000	Listed Investments £'000	Total £'000
Value at 1 January 2024	8,020	5,600	13,620
Reversal of accrual	-	-	-
	8,020	5,600	13,620
Investment income	-	115	115
Management fee	-	(43)	(43)
Loan repayment	-	(483)	(483)
Transfer between funds	-	115	115
Cash withdrawal	-	-	-
Loan interest	-	(32)	(32)
Additions	-	-	-
Disposal proceeds	-	-	-
Gains / (losses)	20	530	550
<b>Value at 31 December 2023</b>	<b>8,040</b>	<b>5,802</b>	<b>13,842</b>

The CIEH investment portfolio has a long-term strategic allocation of 75 % to global equities, 9 % bonds, 11.9 % alternatives and 4 % cash. Based on Cazenove Capital's assumptions, the expected risk (volatility) of this strategy is 12.7 % with an expected nominal return of 6 % per annum.

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.

## Notes to the Financial Statements

continued as at 31 December 2024

### 13. Interest Payable

	Group	
	2024	2023
	£'000	£'000
Loans payable within 5 years	-	47
Finance Lease	342	342
<b>Total interest payable</b>	<b>342</b>	<b>389</b>

### 14. Debtors

	Group		CIEH	
	2024	2023	2024	2023
	£'000	£'000	£'000	£'000
Trade debtors	492	653	37	93
Amounts due from subsidiary undertakings	-	-	9	772
Other debtors	-	-	-	-
Prepayments and accrued income	243	460	210	440
	<b>735</b>	<b>1,113</b>	<b>256</b>	<b>1,305</b>



## Notes to the Financial Statements

continued as at 31 December 2024

### 15. Creditors

	Group		CIEH	
	2024	2023	2024	2023
	£'000	£'000	£'000	£'000
<b>(i) Amounts falling due within one year</b>				
Obligations under finance leases	345	345	345	345
Trade creditors	164	183	154	148
Other taxes and social security	164	216	75	120
Accruals and deferred income	1,184	1,152	1,133	1,114
	<u>1,857</u>	<u>1,896</u>	<u>1,707</u>	<u>1,727</u>
<b>(ii) Amounts falling due after more than one year</b>				
<b>Loans and obligations under finance leases</b>				
Sterling repayable at various dates up to 2163	9,943	9,946	9,943	9,946
Less: instalments due within one year	(345)	(345)	(345)	(345)
Total obligations under finance leases	<u>9,598</u>	<u>9,601</u>	<u>9,598</u>	<u>9,601</u>
Other loans	-	800	-	800
	<u>9,598</u>	<u>10,401</u>	<u>9,598</u>	<u>10,401</u>
<b>Obligations under finance leases are payable as follows:</b>				
After more than one year but within five years	1,380	1,380	1,380	1,380
After five years	8,218	8,221	8,218	8,221
	<u>9,598</u>	<u>9,601</u>	<u>9,598</u>	<u>9,601</u>

#### Reconciliation of deferred income

	2024
	£'000
Deferred at 1 January 2024	919
Released during the year	(919)
Deferred during the year	937
Deferred at 31 December 2024	<u>937</u>

## Notes to the Financial Statements

continued as at 31 December 2024

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 2024 rent review resulted in no change to the rent.

## Notes to the Financial Statements

continued as at 31 December 2024

### 16. Reconciliation of movement in total funds

#### Group

	At 1 Jan 2024 £'000	Income £'000	Expenditure £'000	Transfers £'000	Gains/ (losses) £'000	At 31 Dec 2024 £'000
General Funds	3,309	6,872	(5,814)	(1,010)	555	3,912
Designated Funds:						
Fixed Assets	1,090	-	-	(102)	-	988
Legacy	-	-	-	1,112	-	1,112
Capital and Projects	1,950	-	-	-	-	1,950
<b>Total Funds</b>	<b>6,349</b>	<b>6,872</b>	<b>(5,814)</b>	<b>-</b>	<b>555</b>	<b>7,962</b>

#### CIEH

	At 1 Jan 2024 £'000	Income £'000	Expenditure £'000	Transfers £'000	Gains/ (losses) £'000	At 31 Dec 2024 £'000
General Funds	3,528	4,601	(4,280)	(1,010)	555	3,394
Designated Funds:						
Fixed Assets	1,090	-	-	(102)	-	988
Legacy	-	-	-	1,112	-	1,112
Capital and Projects	1,950	-	-	-	-	1,950
<b>Total Funds</b>	<b>6,568</b>	<b>4,601</b>	<b>(4,280)</b>	<b>-</b>	<b>555</b>	<b>7,444</b>

## Notes to the Financial Statements

continued as at 31 December 2024

### 16. Reconciliation of movement in total funds

#### Group

	At 1 Jan 2023 £'000	Restated Income £'000	Expenditure £'000	Transfers £'000	Gains/ (losses) £'000	At 31 Dec 2023 £'000
General Funds	1,561	5,806	(5,789)	3,892	(2,161)	3,309
Designated Funds:						
Fixed Assets	3,532	-	-	(2,442)	-	1,090
Capital and Projects	3,400	-	-	(1,450)	-	1,950
<b>Total Funds</b>	<b>8,493</b>	<b>5,806</b>	<b>(5,789)</b>	<b>-</b>	<b>(2,161)</b>	<b>6,349</b>

#### CIEH

	At 1 Jan 2023 £'000	Income £'000	Expenditure £'000	Transfers £'000	Gains/ (losses) £'000	At 31 Dec 2023 £'000
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
<b>Total Funds</b>	<b>8,680</b>	<b>3,504</b>	<b>(3,455)</b>	<b>-</b>	<b>(2,161)</b>	<b>6,568</b>



## Notes to the Financial Statements

continued as at 31 December 2024

### 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 £1.0m. 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 surveyor's 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.
3. Anthony Babbage legacy donation. Trustees have decided to ringfence the total value of the legacy of £1.1m and work on how to utilise the money is underway.

### 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 2024 are as follows

	2024	2023
	£'000	£'000
Emergency & Relief Fund	5	5
Bonnefoy Fund	21	21

## Notes to the Financial Statements

continued as at 31 December 2024

### 18. Cashflows resulting from operations

Reconciliation of deficit for the financial year to net cash flow from operations	Group	
	2024	2023
	£'000	£'000
<b>Cash flows from operating activities</b>		
(Deficit)/Surplus for the financial year	<b>1,613</b>	(2,144)
<b>Adjustments to exclude:</b>		
Depreciation of intangible assets	<b>128</b>	100
Depreciation of tangible assets	<b>76</b>	100
Sale of tangible fixed assets	-	6
Interest paid	-	-
Loan interest	<b>32</b>	49
Investment income	<b>(115)</b>	(122)
Leasehold property revaluation (loss)/gain	<b>(25)</b>	2,400
Investments - management fee	<b>43</b>	32
Investments -unrealised losses / (gains)	<b>(530)</b>	(239)
Debtors - (increase) / decrease	<b>378</b>	48
Stock - (increase) / decrease	<b>(30)</b>	(4)
Creditors - increase / (decrease)	<b>(842)</b>	(408)
<b>Net cash flow resulting from operating activities</b>	<b>728</b>	<b>(182)</b>

## Notes to the Financial Statements

continued as at 31 December 2024

### 19. Analysis of net debt

Group	01-Jan 2024 £'000	Cash flow £'000	31-Dec 2024 £'000
Cash at bank and in hand	1,222	1,021	2,243
Debt due within one year			
Finance Lease	(345)	-	(345)
Debt due after more than one year			
Finance Lease	(9,601)	3	(9,598)
Other loans	(800)	800	-
	<u>(9,524)</u>	<u>1,824</u>	<u>(7,700)</u>

### 20. Reconciliation of net cashflow to movement in net debt

	2024		2023	
	£'000	£'000	£'000	£'000
Increase / (decrease) in cash in the year	1,021		(346)	
Loan	800		-	
Cash to repay loan	3		3	
	<u></u>	<u>1,824</u>	<u></u>	<u>(343)</u>
Movement in net debt in the year		1,824		(343)
Net debt at 1 January		(9,524)		(9,181)
Net debt at 31 December		<u>(7,700)</u>		<u>(9,524)</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 2024

### 22. Capital Commitments

At 31 December 2024 there were no group capital commitments (2023: £nil).

### 23. Related Party Transactions

During the year CIEH received Gift Aid payments of £nil (2023: £nil) from The Environmental Health Registration Board, a company connected with CIEH.

At the end of the year the charity was owed £764,336 by CIEH Limited. In the charity only accounts, an impairment of £755,000 against the inter-company balance was put through in the year because, whilst the charity foresee full repayment of the balance in the long term, the charity has considered in light of the Covid years where losses were made by the entity, there is some uncertainty over the balance recoverability. The CIEH Ltd board is working with the charity trustees in reviewing future plans and the profitable commercial parts of the operation.

As part of the provision of its training courses CIEH Limited commissions books, research 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 2024

### 24. 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	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Other assets				
Payable within 1 year	5	21	2	11
Payable during 2 to 5 years	4	-	2	-
	<u>9</u>	<u>21</u>	<u>4</u>	<u>11</u>

Operating leases as a lessor	Group		CIEH	
	2024 £'000	2023 £'000	2024 £'000	2023 £'000
Investment property				
Receivable within 1 year	966	836	966	836
Receivable during 2 to 5 years	3,582	4,140	3,582	4,140
Receivable 5+ years	-	409	-	409
	<u>4,548</u>	<u>5,385</u>	<u>4,548</u>	<u>5,385</u>

# 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
Mark Elliott	President	1 January 2023	Current
Judith Hedgley	Chair	28 April 2023	Current
Sarah Johns	Deputy Chair	26 July 2023	Current
Nicholas Chapman	Trustee	26 July 2023	Current
Sterling Crew	Trustee	1 May 2024	Current
Penelope Dawson Malone	Trustee	26 July 2023	Current
Saravana Namasivayam	Trustee	1 January 2023	Current
Kathryn Preece	Trustee	26 July 2023	1 May 2024
Lindsay Shaw	Trustee	26 July 2023	Current
James Johnson	Trustee	1 May 2024	Current
Kevin Shawcross	Trustee	1 May 2024	Current
Safia Weeks	Trustee	15 July 2024	Current
Joanna Quirk	Trustee	1 September 2024	Current
Keith Ramsay	Trustee	1 September 2024	Current

## CIEH Executive Management Team

Fran McCloskey	Chief Executive Officer
Jon Buttolph	Executive Director of Professional Standards
Louise Hosking	Executive Director of Environmental Health
Justin Turner	Executive Director of Commercial and Digital Innovation
Anna Westacott	Interim Director of Finance and Corporate Services

### **Risk and Audit Committee**

Carol Healy (Chair) (resigned 8 May 2025)  
Michael Jackson (appointed 1 January 2024)  
Saravana Namasivayam  
Matt Twaite (appointed 1 April 2024)  
Andrew Lawson (appointed 1 January 2025)

### **Appointments and Remunerations Committee**

James Howe (Chair)  
Judith Hedgley (resigned 1 April 2024)  
Maria Jennings  
Nicholas Chapman (appointed 1 April 2024)  
Trecilla Lobo (appointed 1 January 2025)  
Helen Waters (appointed 1 January 2025)

### **Finance Committee**

Joanna Quirk (Chair) (appointed 1 January 2025)  
Penny Dawson Malone (appointed 1 January 2025)  
Kevin Shawcross (appointed 1 January 2025)  
Kevin Tilling (appointed 1 January 2025)  
Sue Leppington (appointed 1 January 2025)

### **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**

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1 London Wall Place  
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