

Chartered Institute of  
Environmental Health



# ANNUAL REPORT

2025



**Safer, cleaner and healthier  
environments for the  
benefit of all**



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# Chair's foreword

This year has been one of significant progress and consolidation for the Institute, reflecting the hard work and commitment of our staff, volunteers, members, and partners, as well as the leadership and strategic oversight provided by the Board. Trustee elections earlier this year brought new expertise to the Board at a critical time for the Institute. Alongside quarterly meetings and committee work, two productive away days enabled deeper discussion on long-term priorities, risk and organisational development, strengthening accountability and alignment with recognised best practice. Across our strategic priorities, we are seeing encouraging progress and improved operational performance. Our completed restructure has created a more coherent and resilient operating model. We welcomed new leadership roles, including Head of Environmental Health, Head of Policy and External Affairs and Head of Environmental Health Workforce Programme, strengthening our ability to influence policy and address workforce challenges. CIEH now has two permanent Environmental Health Officers embedded within the organisation. Our Policy team has been highly active, advocating for the profession on several high-profile issues. The year also saw the confirmation of our permanent Chief Executive, Fran McCloskey, bringing strong leadership and stability. Whilst we were not able to make a successful appointment to the Director of Environmental Health post, this will be a priority for 2026, and we have made interim arrangements until the appointment is made. We have implemented changes to our governance structure which reflect the organisational changes. Central to this is the Environmental Health Services Committee (EHSC) which advises the Board on membership, professional standards, and the development of the environmental health profession, as well as guiding on policy, public affairs and research. Financially, our reserves remain stable and provide a solid foundation for the future. We have clear plans to achieve long-term financial sustainability, but it remains fragile and will require continued discipline and focus. We have strengthened our engagement with key stakeholders and have achieved significant successes in increasing our visibility and ability to influence. We have seized the opportunities to engage with central government, reflecting a growing appreciation of the essential role environmental health plays across a range of policy areas. We were honoured to mark REHIS's 150th anniversary and renew relationships with NEHA and EHAI. Representing members across all sectors and nations remains a priority, alongside operating transparently and openly. The Board approved an Openness and Transparency Policy, and work is underway to implement it fully. Our profession is built on the dedication and public service of individuals across many decades. During the year we were saddened by the passing of Peter Archer CEnvH FCIEH, a long-standing Fellow and committed volunteer whose contribution to CIEH and the environmental health profession is remembered with deep gratitude. On behalf of the Board, thank you for your continued commitment and loyalty. Together, we are building a stronger, more confident and sustainable CIEH for the future.



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

“ *We are seeing encouraging progress and improved operational performance.* ”



# President's message

As I reflect on my second year as President, I do so with renewed determination and much optimism for our profession. Last year demonstrated clearly that environmental health is not only resilient, but increasingly visible and influential. Our Wales Conference was a particular success, showcasing the depth of expertise, commitment and collegiality within our community. It was a powerful reminder that when we gather, share and debate, we strengthen both our profession and the public health system it underpins.

We have seen a marked increase in CIEH's media profile. Environmental health voices are being heard more often and more clearly in national discussions, whether on housing standards, cosmetics regulation or food safety. This matters. If we are not part of the conversation, decisions will be taken without the benefit of our practical experience and evidenced judgement. Housing remains high on the public and political agenda. As the work undertaken on the Renters' Rights Act shows, we have continued to emphasise that legislative reform must be matched by capacity, competence and proper enforcement. In parallel, I am particularly pleased to see progress on the Level 4 Apprenticeship in Housing in England. Strengthening professional pathways is not simply about workforce issues, it is about safeguarding standards for the future. In 2025, we continued to build influence, strengthen professional standards and raise the national profile of environmental health at every opportunity by engaging with Parliamentarians, partners and communities to ensure that our expertise informs policy. We made sure our members were equipped and supported to deliver confidently and effectively, ensuring environmental health expertise was firmly represented where key decisions are made. One of the most significant moments very recently was our Parliamentary Reception to mark 150 years since the Public Health Act 1875. That anniversary was more than a commemoration. It was a statement. The foundations of modern environmental and public health were laid by practitioners who understood that prevention, regulation and proportionate enforcement are not optional extras, they are essential protections for communities. The challenges facing environmental health today are different in form but not in principle. Workforce pressures persist. Public expectations are rising. Environmental risks continue to evolve. Yet our core purpose remains constant: protecting health, preventing harm and improving wellbeing. Over the past year, CIEH has taken decisive action to strengthen our voice and visibility, profession and membership, and organisation and culture. I remain immensely grateful for the dedication and professionalism of CIEH members across all sectors. You represent the very best of what our profession stands for. Our profession has a proud history. Our task continues to ensure its future is just as strong.



MARK ELLIOTT  
CIEH President

“ *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 2025.



## Objectives

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 2025 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.

## Activities

In 2025, CIEH operated in an environment shaped by continuing pressure on local government and persistent workforce shortages across environmental health services.

Within that context, the Institute sustained its policy influence, expanded participation in professional pathways and events, and maintained steady commercial performance. Not every indicator moved upwards, but the overall position reflects resilience and measured progress in key areas.

In 2025, we continued to listen carefully to members, strengthening engagement and increasing opportunities for members to shape and support the work of CIEH. Membership engagement has continued to grow, supported by increased face-to-face contact, strong attendance at events including our Wales Conference, and wider opportunities for professional involvement.

This was a year of significant organisational change. Despite being a year of restructure, our operating financial results remained stable and our organisational capability is now markedly stronger. We have put in place improved structures, leadership capacity and systems that better position CIEH to deliver its strategy and respond to the demands facing the profession.

We made good progress on professional standards, including advancing the review of the Professional Standards Framework, and launching a Level 4 housing apprenticeship. Following a facilitated session on the Day-Gray motion, consensus was achieved on a clear and constructive way forward.

Our influence and visibility continued to grow. Parliamentary engagement increased, media coverage strengthened, and we maintained strong representation of the profession with central government, regulators and key stakeholders across the three nations. Relationships with partner organisations remained strong and collaborative.

CIEH is grateful to our volunteer members, staff and governance post holders, whose commitment and expertise underpin everything we achieve. As we look ahead, the progress made in 2025 gives us confidence to focus on impact, relevance and long-term sustainability, ensuring CIEH remains a strong and trusted voice for environmental health.

While we are proud of the progress made in 2025, our work is far from complete. The challenges facing the environmental health profession are complex and evolving, and there is much still to do. We enter the next phase with clear plans, renewed energy and a strong sense of shared purpose. With improved capability, committed people and a clear strategic direction, we will continue to work relentlessly for the profession and the communities it serves. Key priorities for the coming period are set out in the **Looking to the Future** section on page 23.



# Achievements and performance

## AT A GLANCE

**85** 

members received  
**mentoring support**  
from volunteer  
mentors

**749**  
 **new members**  
welcomed to  
CIEH making  
a total of

**7,558**



Launched  
**CAREERS MATERIALS**  
for **school leavers**

**219** 

enrolments on  
**professional  
registration  
pathway**



**1,917**

**CHARTERED  
STATUS**  
members

**1** 

in-person  
**conference**  
in **Wales**

**13** **ONLINE**  
headline  
conferences



We attracted **7,790**  
**DELEGATES**  
across all  
our events

**56** 

bitesize **training  
sessions** and **57**  
**technical workshops**



Our  
**social media**  
audience  
**GREW BY**

**9.71%**

**48**

 **EHN Extra**  
articles  
**published**

**343** 

pieces of  
**media coverage**



Launched an  
events carbon calculator  
for our venue,  
**15Hatfields**

15Hatfields hosted  
**353**   
**EVENTS**  
bringing in  
**14,223** **delegates**

**15** 

parliamentarians are  
**COMMITTED TO**  
**JOIN the APPG**

Total **income** **£5.7m** Total **expenditure** **£6m**





2025 was the first year of delivery for CIEH's published 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.



# Voice & Visibility





## Voice & Visibility

CIEH maintained an active and authoritative presence in public policy and media throughout the year. The Institute issued 74 press releases, compared with 61 in 2024, and secured 343 pieces of media coverage. This sustained level of exposure ensured that environmental health expertise continued to feature in national and specialist commentary across housing, water governance, food safety and environmental protection. Media training was delivered to senior spokespeople and subject specialists to ensure that expertise is communicated effectively when opportunities arise.

A significant policy development came in July with the amendment to the Renters' Rights Bill removing the requirement for councils to give landlords 24 hours' notice before inspections. This requirement had long been a barrier to effective enforcement of housing legislation. In September one of our expert panel members gave oral evidence on our behalf to a Commons select committee inquiry on housing conditions in England. We also submitted substantial written evidence to the inquiry in August.

We secured a key campaign win on the English Devolution and Community Empowerment Bill with the adoption of Government Amendment 116, or the 'Environmental Factors' amendment to the health inequalities duty for Strategic Authorities. CIEH backed a Healthy Air Coalition amendment to expand the Bill's definition of health determinants to include environmental harms. The government subsequently introduced a similar amendment focusing on Environment Factors, which has progressed through both Houses. This amendment creates an opportunity to further highlight the role of EHPs in forthcoming guidance.

CIEH also responded to the Independent Water Commission review of the water sector in England and Wales, welcoming the inclusion of public health representation within proposed governance reforms and emphasising the need for adequate monitoring capacity. Later in the year, the Institute submitted a detailed response to the revised Environmental Improvement Plan, recognising progress on particulate matter targets while drawing attention to continuing gaps in nitrogen dioxide limits and the practical constraints faced by local authorities.

Beyond formal policy responses, CIEH delivered targeted public-facing campaigns to address emerging risks. The Institute launched Clicking with Confidence in response to the growing issue of consumers purchasing food online without reliable allergen information. As online food sales continue to rise, gaps in digital labelling and information present real public safety risks. The campaign provided practical guidance for safer online purchasing and was amplified through press activity timed to coincide with the Christmas peak in online buying.

National awareness moments were also used strategically. On Clean Air Night we raised awareness of the health implications of domestic wood burning, reinforcing the role of environmental health in addressing air pollution. The theme for World Environmental Health Day 2025 was 'Clean air, healthy people' and CIEH activity focused on air quality through the often-overlooked lens of odour. A feature article and case studies illustrated how nuisance odours can impact health linking professional activity to lived experience and raising public awareness of the value and role of environmental health.

CIEH engaged with the UN and internationally and was represented at the WHO European Environment and Health Process meeting in Bonn, where workforce capacity and professional recognition were central themes. The Institute also maintained engagement with the International Federation of Environmental Health and strengthened collaboration with Environmental Health Australia (see Profession & Membership section).

In the virtual sphere, our social media audience increased to 24,062 followers, a rise of 9.71 %, and we published 40 blogs and 48 EHN Extra articles, maintaining regular, issue-led commentary across housing and community, public health and protection, food safety and integrity, health and safety, and environmental protection throughout 2025.



# Profession & Membership

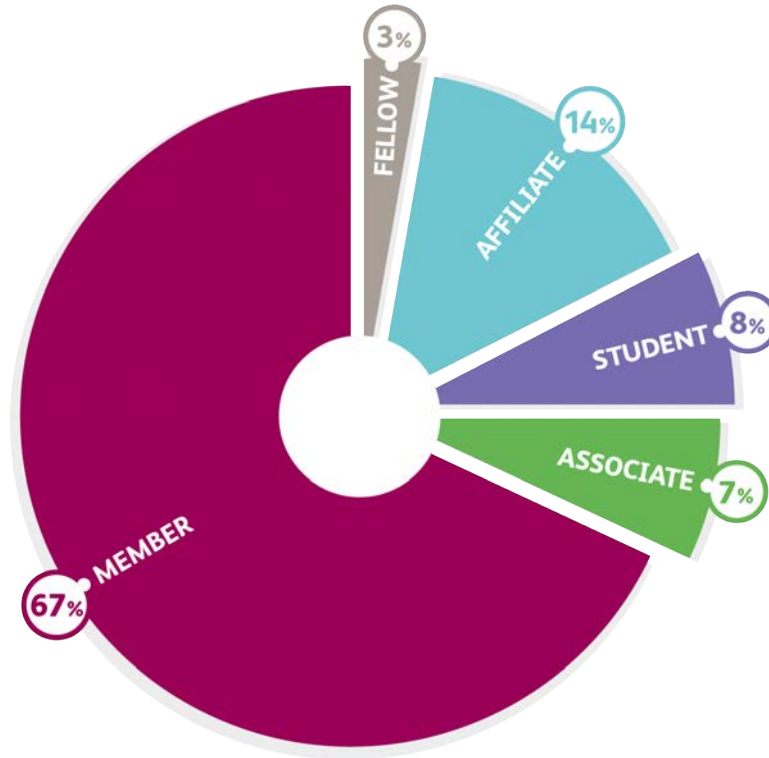




## Profession & Membership

### Membership & Registration

Total membership stood at 7,558 at year end, compared with 7,616 in 2024. The Institute welcomed 749 new members during the year. The overall reduction is modest but reflects ongoing pressures within the profession.



Chartered Status membership stood at 1,917. Supporting progression towards Chartered recognition remains important to strengthening professional identity and public confidence.

Professional pathways showed encouraging movement with enrolments increasing by 22% to 147 Environmental Health Practitioner participants, 55 Food pathway participants and 17 Housing pathway participants. Food enrolments more than doubled compared with 2024. These figures indicate sustained interest in structured progression and professional accreditation.

Alongside pathway enrolment growth, the Professional Standards Framework underwent a wide-ranging review. The Framework defines the competencies that underpin accreditation of degree programmes and professional recognition. High-quality input was provided by members, advisory panels, academics and employer groups. This breadth of engagement reflects a shared commitment to maintaining credible, current standards that respond to evolving risks and expectations. We received 146 consultation responses, with 94% agreeing that draft subheadings covered key disciplines, and 93% agreeing that the framework's competencies were useful.

International professional mobility was also strengthened. A Memorandum of Understanding was signed with Environmental Health Australia to streamline the process for Environmental Health Practitioners qualified in Australia to work in England, Wales and Northern Ireland, and vice versa. This agreement enhances global collaboration and supports workforce flexibility.



## Workforce & Education

Workforce development remained a priority. During the year, CIEH appointed a new Head of Environmental Health Workforce Programme to provide dedicated leadership to recruitment, retention and progression challenges across the sector. Establishing this role strengthens coordination of workforce initiatives and signals long-term commitment to addressing structural capacity pressures.

Entry routes into the profession were further expanded. CIEH accredited two Level 4 Regulatory Compliance Officer apprenticeships in Housing and commenced work on a Level 4 Food apprenticeship. These programmes respond directly to employer demand for accessible, structured routes into entry level environmental health practice.

The Institute also strengthened its early-career outreach with a new suite of materials to encourage school leavers to consider environmental health as a career. We also ran a campaign on The Student Room homepage encouraging college-leavers to consider studying Environmental Health during the university clearing period – the campaign generated 300,479 impressions and brought 214 students to our webpage on environmental health.

Mentoring participation stood at 85 members, continuing structured support for early and mid-career professionals.

CIEH continued to support EH Pathway students through face-to-face interactive exercises delivered across England and Wales, providing practical outbreak scenario workshops.

Member engagement events continued with CIEH Conversations and forums. One of the successes was the *Tackling the Cosmetic Industry – training for LA's*. This was supported by our Public Health Advisory Panel and was free to members, with over 520 members attending.

Academic and research excellence continued to be recognised. In addition to the established MSc Research Award, a new BSc Research Award was introduced during the year, sponsored by past President Tim Everett, reinforcing a commitment to supporting talent at different stages of professional development.

At the AGM, the President reported delivering 82 external engagements during the year, including ministerial meetings, sector events and careers presentations, reinforcing ambassadorial leadership on behalf of the profession.

## Events & Training

Event delivery across the year was substantial. The membership and events team delivered 213 individual events during 2025, with over 7,790 delegates attending. Student attendance exceeded 1,100 across events, strengthening engagement with the next generation of practitioners. Online headline conferences accounted for 13 of these events and attracted a significant proportion of overall participation. Attendance patterns demonstrate sustained demand for virtual delivery, enabling broader geographic reach and improved accessibility.

- Air Quality Conference
- Public Health Protection Conference
- Wales Conference (in-person event)
- Safe Food Conference
- Health & Safety Conference
- Noise Management Conference
- Tackling Empty Homes Conference



- Animal Welfare Conference
- Housing & Health Conference
- AI & Technology Conference
- Food Safety Conference
- Beauty Conference
- Pest Control Conference

One of the most significant moments of the year was the face-to-face conference delivered in Cardiff in collaboration with Environmental Health Wales. The event brought together over 130 delegates and provided a dedicated space for networking and peer exchange. The programme included speakers from Welsh Government, leading sector stakeholders and local authority practitioners sharing applied case studies and good practice. Feedback from delegates, speakers and exhibitors was consistently positive and reinforced the continuing value of in-person engagement alongside digital delivery.

Contractual in-house training continued to develop, with 57 contracted events delivered across local authorities, particularly in Housing technical training, showing continued employer demand for tailored professional development. Other professional development activity remained robust, with 56 bitesize training sessions and 57 technical workshops delivered during the year. These sessions provide structured opportunities for skill enhancement and knowledge sharing across core disciplines.





## Organisation & Culture

Operational performance remained steady throughout 2025, supported by continued commercial growth and a focus on financial resilience.

15Hatfields hosted 353 events and welcomed 14,223 delegates, both increases on 2024. Continued utilisation of the venue supports financial resilience. Sustainability remained central to the venue's positioning. During the year, 15Hatfields launched an event carbon calculator, enabling clients to receive emissions measurements across key impact areas. The venue's commitment to circular economy principles continued with the introduction of eco-friendly Lynx X1 chairs, manufactured from recycled materials and fully recyclable at end of life. This investment reflects an ongoing approach to sustainable procurement and lifecycle thinking rather than one-off initiatives.

Industry recognition followed. At the C&IT Impact Awards, 15Hatfields received two major awards: Best Venue within London and Best Supplier, securing the Grand Prix Winner title. Within the competitive London events market, these awards bring commercial credibility and prove sustainability leadership.

Accessibility and client experience were also strengthened through the introduction of a 360° virtual tour, allowing remote event planning and improving inclusivity for prospective clients unable to visit in person.

In November, 15Hatfields joined The Conscious Pledge, led by Greengage's ECOsmart. This collective movement aims to reduce single-use plastics across the meetings, events and business travel sectors. The venue is playing a central role in driving sector-wide change rather than operating in isolation.

CIEH's compliance training contributed significantly to maintaining financial resilience in 2025. 16,024 learners completed online training with us through the Learning Management System. This reflects continued demand for accessible, scalable compliance education across food safety, health and safety and related regulatory areas. Work-based learning programmes also maintained strong performance, with 18,304 passes recorded during the year, showing sustained uptake of structured, competency-based training delivered through approved training centres and organisational partners. In addition, 147 new organisations established purchasing accounts in 2025, indicating continued market confidence in CIEH training and broadens the Institute's reach across businesses, local authorities and training providers. Compliance training forms a core part of CIEH's contribution to public protection. By supporting organisations to meet standards and maintain workforce competence, this activity extends the Institute's influence beyond membership into the wider compliance landscape.

The EHN brand, comprising the magazine, website, and digital communications, generated £472k in revenue for 2025, a 3.3% year-on-year increase. Recruitment advertising remains the primary revenue driver at 78%, with product and service display advertising accounting for the remaining 22%.

This growth was achieved despite a contraction in the public sector recruitment market, which saw vacancies fall from 567 in 2024 to 528 in 2025. The revenue uplift was driven by a strategic focus on up-selling print and digital enhancements designed to help employers address workforce recruitment challenges and maintaining financial resilience for the Institute.

In 2025, an organisational restructure was undertaken to better align CIEH's resources with the priorities set out in the 2025–27 strategy, ensuring that capacity is focused on areas of greatest impact with enhanced leadership capacity. This represented a significant programme of organisational change. While we are encouraged by early progress, the effectiveness of the new structure will continue to be kept under review during 2026 to ensure it delivers the intended benefits.



Following the restructure, values, behaviours and culture workshops were delivered to all staff to support a shared understanding of CIEH's expectations and ways of working.

A newly designed staff appraisal process was introduced in 2025, incorporating outputs from the values and behaviours workshops. This is supported by a more structured performance management framework, including regular one-to-one meetings and clearer objective setting.

Managers received training in budget setting, departmental planning and the development of performance metrics to strengthen financial oversight and accountability.

Organisational performance monitoring was strengthened through the implementation of a metrics dashboard. This provides improved visibility of progress across key areas of activity. While formal key performance indicators (KPIs) have not yet been introduced, the metric dashboard will continue to be refined and developed during 2026, forming the foundation for a more comprehensive KPI framework.

**Over 2025, CIEH has maintained policy visibility, expanded conference engagement and strengthened professional pathway enrolment, particularly within Food. Income generating activities remained strong, extending the Institute's reach beyond membership and contributing to financial resilience. Internally, organisational development initiatives strengthened performance management, leadership capability and cultural alignment.**



## Financial review

### INCOME AND EXPENDITURE

CIEH net income for the year before exceptional items, gains and losses is -£0.27m (2024: gain £1.06m). The result is made up of:

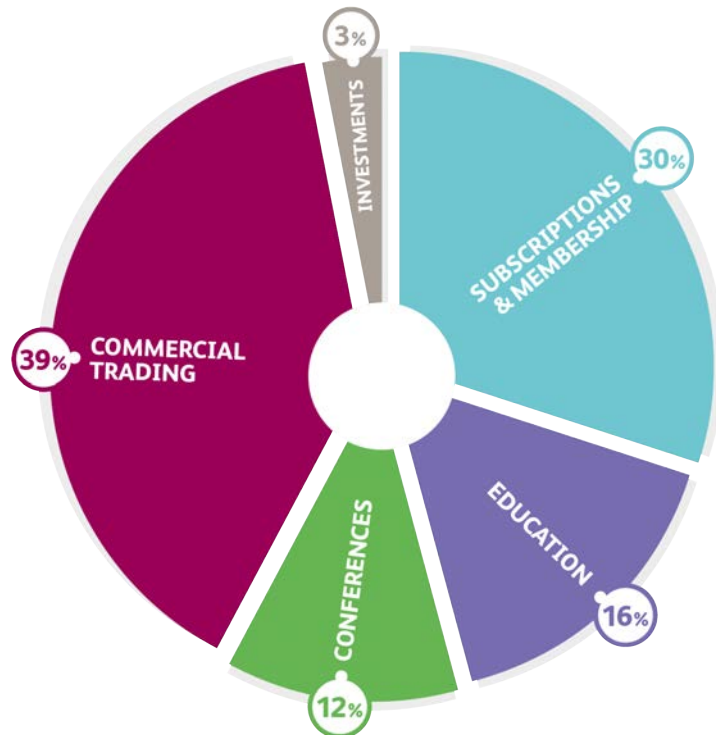
- **total income of £5.7m** (2024: £6.9m) a decrease of 17%
- **total expenditure of £6.0m** (2024: £5.8m) an increase of 3%

In 2024, a significant one-off legacy donation of £1.1m was received, which accounts for the decrease in total income in 2025.

CIEH's net movement on total funds is £0.48m (2024: £1.61m) is a result of:

- **Net income of -£0.27m** (2024: £1.06m)
- **Gain on investments of £0.65m** (2024: gain of £0.53m)
- **Gain on investment property of £0.08m** (2024: gain of £0.02m)

The income breakdown is shown in the chart below:



Performance across income generating areas remained relatively consistent against 2024. CIEH commercial trading activities generated an increase in income of £165k. This includes rental income for the investment property and income from the 15Hafields venue hire business, which saw strong sales throughout the year. Subscription and membership income fell by £45k reflecting largely stable membership numbers and magazine advertising sales. Education income fell by £142k. The market for training products, which make up a significant part of this income stream, is challenging as a result of economic pressures facing our customers. Conference income fell by £24k, mainly due to HHSRS events in 2024 that weren't replicated in 2025. In 2024 CIEH received a generous £1.1m unrestricted legacy donation. This was a one-off donation, and no donation of legacy income was received in 2025.



Total expenditure has increased by £152k (3%). In 2025, an organisational restructure was undertaken which incurred one-off costs in the region of £208k. Excluding these costs, expenditure fell by £56k compared to 2024. The restructure of teams is intended to better align our resources with the priorities set out in our 2025-27 strategy, ensuring capacity is focused on areas of greatest impact.

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

## BALANCE SHEET

Total funds for the Group stand at £8.45m (2024: £7.96m) with the movement predominantly being due to net income of -£0.27m as detailed above, plus investment and investment property gains of £0.65m and £0.08m respectively.

Net current assets have increased to £1.30m (2024: £1.17m). The current ratio is 1.68 (2024: 1.73).

## 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 2024 were £3.2m. The gain recorded this year of £0.10m results in cumulative gains of £3.3m. 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 2025 are:

- Market conditions are similar to those when the valuation was completed in 2024.
- The tenant break clause was not enacted, leading to more certainty of income for the remainder of the sub lease.
- Significant capital expenditure required to address lettability in the future.

## 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 is also appraised in the shorter term. Long term funds may be drawn upon from time to time.

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 2025 performance

In 2025, the CIEH investment portfolio, excluding cash, saw growth of 12.6% (2024: 11.2%). This exceeded the CPI+4% target of 7.0% (2024: 6.6%). It also exceeds the ARC Steady Growth ACI peer group return for 2025 of 9.3%. In 2025 £0.5m was drawn down from the portfolio to cover cash needs.

## 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 £1.1m. 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 £4.2m. 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 £1.2m 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 2025 CIEH undesignated reserves were £4.24m (2024: £3.91m). The reserves policy is overfunded by £0.04m.



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. The restructure undertaken in 2025 is a vital element to support this. Work on reviewing the model is ongoing, and it is expected that a report will be delivered to the Board in late 2026 or early 2027.

## GOING CONCERN

The Board of Trustees having carefully reviewed the financial position of CIEH Group, including the financial projections for 2026 and beyond, are satisfied that there are sufficient funds at the date of signature of the financial statements to manage any downturn in the UK and global economy. The Board having reflected on the level of liquid reserves held also considers that there is a reasonable expectation that CIEH has adequate resources to continue in operational existence for the foreseeable future and for these reasons the Board of Trustees continues to adopt the going concern basis in preparing the financial statements.

## SUBSIDIARIES

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

## MANAGEMENT OF RISK

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



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

RISK	KEY CONTROLS AND MITIGATION
<p><b>Professional standards</b> Insufficient engagement with pathways to registration.</p>	<p>Workforce is a key element of CIEH's strategy, and a Head of Environmental Health Workforce was recruited in 2025 and has begun engagement with employers. Development of a Level 4 Food Apprenticeship is underway.</p>
<p><b>Financial sustainability</b> Insufficient operating income, investment performance and reserves to ensure long term financial resilience and sustainability of CIEH.</p>	<p>Free reserves increased in 2025 as a result of CIEH performance, and the policy is now marginally overfunded. CIEH's strategy continues to focus on financial sustainability, and development of a financially sustainable operating model will take place in 2026.</p>
<p><b>Property income and costs</b> Failure to achieve maximum return from the property asset and activities.</p>	<p>A full and detailed property review in progress.</p>
<p><b>Policy positions</b> Inappropriate policy positions that fail to meet member expectations or to cover the broad aspects and impacts of environmental health.</p>	<p>Advisory panels are in place and recommendations from the independent review of advisory panels completed 2024 continue to be implemented. A policy prioritisation tool has been developed.</p>
<p><b>Health &amp; Safety</b> Staff, tenants, volunteers or visitors suffer harm to health or wellbeing.</p>	<p>An external Health and Safety review is being tendered. Recommendations from the review will be implemented throughout 2026.</p>
<p><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.</p>	<p>Policies and procedures in place alongside regular training. Cyber insurance in place to reduce residual risk. An internal audit of cyber security controls is planned for 2026.</p>
<p><b>Governance</b> CIEH's governance, oversight and decision-making arrangements do not support effective delivery of objectives and strategy.</p>	<p>CIEH's governance structure were realigned in 2025 to ensure that sub-committees covered all business areas. 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.</p>
<p><b>Reputational risk</b> CIEH is perceived negatively by stakeholders and the public.</p>	<p>Policies and procedures are in place alongside monitoring activities.</p>
<p><b>Conflict of interest</b> Unmanaged conflicts of interest compromise the integrity of decision-making and governance.</p>	<p>Conflict of Interest and Whistleblowing policies are published to all staff. Annual declarations of interest are required from governance post holders.</p>



## Looking to the future

### IN 2026

#### VOICE AND VISIBILITY

We will:

- Define a more focused approach to our policy work, ensuring that CIEH concentrates effort where it can achieve the greatest impact.
- Make significantly more progress in implementing the recommendations of the review into the advisory panels.
- Increase media reach across national and regional press as well as social media.
- Define our approach to stakeholder mapping and influencing, increasing our representation and activity with key stakeholders

#### PROFESSION AND MEMBERSHIP

We will:

- Appoint a senior professional standards advisor to lead two major workstreams: a review of qualifications and registration arrangements and a review of professional titles.
- Develop a content strategy to ensure that CIEH creates content that members want and need and that CIEH delivers that to members in format and medium that best suits members' needs. We will conduct a readers' survey to augment our understanding of members' needs.
- Commission experts to support a review of our data to provide significantly better member insights. This work is necessary to enable a membership engagement strategy to be developed, either late in 2026 or in 2027.
- Take steps to improve members' experience; including more in person events, reward and recognition and a review of membership benefits

#### ORGANISATION AND CULTURE

We will:

- Define a financially sustainable operating model for CIEH.
- Design and begin implementation of a talent development programme to equip employees to deliver outstanding results.
- Embed business planning, budgeting and forecasting processes.
- Ramp up efforts in respect of process improvement, including automation and the use of artificial intelligence
- Continue our review of the long leasehold of Chadwick Court

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 four committees, Risk and Audit, Appointments and Remuneration, Resources (formerly Finance) and Environmental Health Services (formerly Membership, Learning and the Profession), all reporting through to the Board of Trustees.

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 Resources Committee assists the Board in its duty to supervise the broad direction of CIEH's financial affairs, and advises the Board on CIEH's financial, commercial and technology strategies. The committee also reviews membership fee proposals and makes recommendations to the Board.

The Environmental Health Services Committee Recommends plans to the Board in relation to membership and membership grades, entry criteria, qualification frameworks, registration standards, policy, public affairs and research. The committee reviews matters relating to the academic integrity of learning, schemes relating to continuing professional development and quality assurance of accredited qualifications.



## 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: membership@cieh.org

### *TRUSTEES*

The names of each member of the Board of Trustees are listed on page 61.

### *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 2026



# 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 2025 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 2025 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 25 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*

Crowe U.K. LLP  
Statutory Auditor  
London  
4 June 2026

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.



## Consolidated Statement of Financial Activities

(SoFA) (Incorporating an Income and Expenditure Account) for the year ended 31 December 2025

	Note	Group	
		2025 UNRESTRICTED FUNDS	2024 UNRESTRICTED FUNDS
		£'000	£'000
<b>Income from charitable activities:</b>			
Subscriptions and membership income	3	1,713	1,758
Education income	3	907	1,049
Conference income	3	685	709
<b>Income from other trading activities:</b>			
Commercial trading	3	2,234	2,069
<b>Income from investments:</b>			
Income from investments	3, 12.1	162	137
<b>Income from donations and legacies:</b>			
Income from donations and legacies		-	1,150
<b>Total income and endowments</b>		<b>5,701</b>	<b>6,872</b>
<b>EXPENDITURE</b>			
<b>Expenditure on charitable activities:</b>			
Membership	4	2,380	2,352
Education	4	1,431	1,392
Conferences	4	1,393	1,337
<b>Expenditure on raising funds</b>			
Commercial trading operations	4	724	690
Investment management fee	4	38	43
<b>Total expenditure</b>		<b>5,966</b>	<b>5,814</b>
<b>Net income /(expenditure) for the year before gains/(losses)</b>		<b>(265)</b>	<b>1,058</b>
Gain/(Loss) on investment property	12.1	77	20
Gain/(loss) on investments	12.1	648	530
<b>Net movement in funds before leasehold property revaluation gain/(loss)</b>		<b>460</b>	<b>1,608</b>
Leasehold property revaluation gain/(loss)	11	23	5
<b>Net movement in funds</b>		<b>483</b>	<b>1,613</b>
Funds and reserves brought forward at 1 January 2025		7,962	6,349
<b>Funds carried forward at 31 December 2025</b>		<b>8,445</b>	<b>7,962</b>



## Balance Sheet

As at 31 December 2025

	Note	GROUP		CIEH	
		2025 £	2024 £	2025 £	2024 £
<b>Fixed assets</b>					
Intangible assets	10	70	85	70	85
Tangible assets	11	2,525	2,462	2,423	2,421
Investments	12	14,150	13,842	14,150	13,842
		<b>16,745</b>	<b>16,389</b>	<b>16,643</b>	<b>16,348</b>
<b>Current assets</b>					
Stock		41	50	-	-
Debtors	14	722	735	413	256
Cash at bank and in hand		2,432	2,243	2,330	2,145
		<b>3,195</b>	<b>3,028</b>	<b>2,743</b>	<b>2,401</b>
<b>Creditors: amounts falling due within one year</b>	15	<b>(1,900)</b>	<b>(1,857)</b>	<b>(1,667)</b>	<b>(1,707)</b>
<b>Net current assets</b>		<b>1,295</b>	<b>1,171</b>	<b>1,076</b>	<b>694</b>
<b>Total assets less current liabilities</b>		<b>18,040</b>	<b>17,560</b>	<b>17,719</b>	<b>17,042</b>
<b>Creditors: amounts falling due after more than one year</b>	15	<b>(9,595)</b>	<b>(9,598)</b>	<b>(9,595)</b>	<b>(9,598)</b>
<b>Total net assets</b>		<b>8,445</b>	<b>7,962</b>	<b>8,124</b>	<b>7,444</b>
<b>The funds of the charity:</b>					
Unrestricted general funds	16				
General funds	16	4,243	3,912	3,922	3,394
Designated funds	16	4,202	4,050	4,202	4,050
<b>Total funds</b>	16	<b>8,445</b>	<b>7,962</b>	<b>8,124</b>	<b>7,444</b>

The notes on pages 34 to 60 form an integral part of these financial statements. Approved and authorised for issue on behalf of the Board of Trustees on 07 May 2026.

**Judith Hedgley**

Chair, Board of Trustees

There were no recognised gains or losses other than those shown above. All funds carried forward are unrestricted.



## Consolidated Cash Flow Statement

for the year ended 31 December 2025

	Note	2025		2024	
		£'000	£'000	£'000	£'000
<b>Cash flow from operating activities</b>	18		(489)		383
<b>Cash flows from investing activities:</b>					
Purchases of tangible assets	11	(97)		(54)	
Purchase of intangible assets	10	(65)		(21)	
Realisation of investments		495		368	
<b>Net cash provided by investing activities:</b>			333		293
<b>Cash flows from financing activities:</b>					
Finance lease	13	342		342	
Lease interest paid	20	3		3	
<b>Net cash provided by financing activities:</b>			345		345
<b>Net (decrease)/increase in cash and cash equivalents in year</b>	20		189		1,021
Cash and cash equivalents at the beginning of year			2,243		1,222
<b>Cash and cash equivalents at end of year</b>			2,432		2,243



## 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 2025, by an independent valuer that holds the MRICS qualification and has recent experience of both the location and class of investment property being valued.



## Notes to the Financial Statements

continued as at 31 December 2025

### 1.5 Other fixed assets

#### **Intangible fixed assets:**

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

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

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

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

#### **Tangible fixed assets:**

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

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

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

### 1.6 Stocks

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

All stock items are finished goods held for resale.



## Notes to the Financial Statements

continued as at 31 December 2025

### 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.

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.



## Notes to the Financial Statements

continued as at 31 December 2025

### *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 2025

### 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
2024	£4,925,000	£10,375,000	£9,943,530	£431,470
2025	£4,650,000	£10,475,000	£9,940,190	£534,810
Change in valuation	(£275,000)	£100,000	(£3,340)	£103,340

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 2025

### 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	
	2025	2024
	£'000	£'000
Turnover	2,172	2,271
Total expenditure	(2,161)	(2,289)
Profit/(loss) for the year	12	(18)
Gift aid to CIEH	-	-
Retained (losses) brought forward	(237)	(219)
<b>Retained in subsidiary</b>	<b>(225)</b>	<b>(237)</b>
Assets	553	677
Liabilities	(778)	(914)
<b>Net assets /(liabilities)</b>	<b>(225)</b>	<b>(237)</b>



## Notes to the Financial Statements

continued as at 31 December 2025

### 3. INCOME

	2025			2024		
	CIEH Ltd £'000	CIEH £'000	Group £'000	CIEH Ltd £'000	CIEH £'000	Group £'000
Subscriptions and membership	407	1,306	1,713	472	1,286	1,758
Education	727	180	907	883	166	1,049
Conferences	-	685	685	-	709	709
Commercial Trading	1,038	1,196	2,234	916	1,153	2,069
Investments	-	162	162	-	137	137
Donations and legacies	-	-	-	-	1,150	1,150
<b>Total income</b>	<b>2,172</b>	<b>3,529</b>	<b>5,701</b>	<b>2,271</b>	<b>4,601</b>	<b>6,872</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 2025

### 4. EXPENDITURE

	2025					2024				
	Direct costs £'000	Staff costs £'000	CIEH Ltd Support £'000	CIEH Support £'000	2025 Total £'000	Direct costs £'000	Staff costs £'000	CIEH Ltd Support £'000	CIEH Support £'000	2024 Total £'000
Membership	285	494	434	1,167	2,380	298	449	351	1,254	2,352
Education	123	345	262	701	1,431	121	322	207	742	1,392
Conference	192	264	255	682	1,393	187	238	199	713	1,337
Subtotal costs	600	1,103	951	2,550	5,204	606	1,009	757	2,709	5,081
Investment management fee					38					43
Commercial trading operations					724					690
<b>Total expenditure</b>					<b>5,966</b>					<b>5,814</b>



## Notes to the Financial Statements

continued as at 31 December 2025

### 5. SUPPORT COSTS

	2025			2024		
	CIEH Ltd £'000	CIEH £'000	Group £'000	CIEH Ltd £'000	CIEH £'000	Group £'000
Staff costs	351	1,182	1,533	285	1,148	1,433
Office costs	188	205	393	50	287	337
Printing, postage and stationery	0	8	8	3	8	11
Rent, rates and maintenance	84	127	211	94	152	246
Light and heat	51	102	153	65	97	162
Publicity and marketing	94	58	152	61	59	120
Research and development	2	10	12	-	-	-
Telephones	-	29	29	-	26	26
Computers	-	4	4	-	3	3
Legal and professional	94	201	295	1	254	255
Insurance	18	38	56	10	54	64
Bank charges	9	23	32	11	30	41
Finance lease and loan interest	-	342	342	99	278	377
Governance costs (see note 6)	22	83	105	20	132	152
Irrecoverable VAT	12	27	39	-	41	41
Depreciation, and loss on disposal	26	111	137	58	140	198
<b>Support costs</b>	<b>951</b>	<b>2,550</b>	<b>3,501</b>	<b>757</b>	<b>2,709</b>	<b>3,466</b>



## Notes to the Financial Statements

continued as at 31 December 2025

### 6. GOVERNANCE COSTS

	2025	2024
	£'000	£'000
Board of Trustees and other meetings	12	7
General Meeting Costs	13	18
Other Governance costs	50	69
Auditors' remuneration	48	48
<b>Governance costs</b>	<b>123</b>	<b>142</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, voting software and trustee expenses. Legal and governance advice. Board secretarial and administration work, meeting costs and expenses.

### 7. NET EXPENDITURE FOR THE YEAR

	2025	2024
	£'000	£'000
This is stated after charging:		
Depreciation of tangible and intangible assets	137	198
<b>Auditors' remuneration:</b>		
- audit work	43	46
- non-audit work	5	2
Finance lease and loan interest	342	377
Operating leases	5	23



## Notes to the Financial Statements

continued as at 31 December 2025

### 8. EMPLOYEE AND TRUSTEE COSTS

	Group		CIEH	
	2025	2024	2025	2024
	£'000	£'000	£'000	£'000
Salaries	2,342	2,162	1,482	1,355
Social security costs	246	225	160	151
Other pension costs (note 9)	217	216	145	153
Temporary staff costs	18	16	-	-
Training, recruitment and welfare	174	207	165	145
	<b>2,997</b>	<b>2,826</b>	<b>1,952</b>	<b>1,804</b>

	2025	2024
Average number of full-time employees:	Number	Number
Subscription and membership	10	11
Educational activities	8	8
Conferences	5	5
Commercial	6	6
Central services	20	18
	<b>49</b>	<b>48</b>



## Notes to the Financial Statements

continued as at 31 December 2025

	2025	2024
Employees whose emoluments were over £60,000 per annum:	Number	Number
£60,000 - £69,999	5	3
£70,000 - £79,999	4	2
£80,000 - £80,999	1	1
£120,000- £129,999	1	1

The executive management team of 4 (2024: 4) were remunerated £424,246 (2024: £470,083). Included within this total there were company pension contributions totalling £40,817 (2024: £39,047). They received £12,700 in benefits (2024: £6,339). The Group makes pension contributions on behalf of 10 (2024: 6) of the employees whose emoluments exceed £60,000.

During the year termination payments were agreed of £122,121 (2024: £26,277) and at the year-end £nil had not been paid (2024: £nil).

No Board of Trustee member received any remuneration for services as a Trustee (2024: 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 £5,198 to 8 Trustees (2024: £2,786 to 6 Trustees). CIEH has sought to increase Trustee engagement with our members and other stakeholders. This included attendance at CIEH's Wales Conference. 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.



## Notes to the Financial Statements

continued as at 31 December 2025

### 9. PENSIONS

	Group		CIEH	
	2025	2024	2025	2024
	£'000	£'000	£'000	£'000
Aviva	216	201	145	153
<b>Total pension contributions</b>	<b>216</b>	<b>201</b>	<b>145</b>	<b>153</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 2025

### 10. INTANGIBLE FIXED ASSETS

*Group*

	Software	Total
	£'000	£'000
<b>Cost</b>		
At 1 January 2025	783	783
Additions	65	65
Disposals	(32)	(32)
At 31 December 2025	816	816
<b>Amortisation</b>		
At 1 January 2025	698	698
Charge for the year	80	80
Disposals	(32)	(32)
At 31 December 2025	746	746
<b>Net Book Value at 31 December 2025</b>	<b>70</b>	<b>70</b>
Net Book Value at 31 December 2024	85	85



## Notes to the Financial Statements

continued as at 31 December 2025

### CIEH

	Software	Total
	£'000	£'000
<b>Cost</b>		
At 1 January 2025	287	287
Transfer constructed asset	-	-
Additions	65	65
Disposals	(3)	(3)
At 31 December 2025	349	349
<b>Amortisation</b>		
At 1 January 2025	202	202
Charge for the year	80	80
Disposals	(3)	(3)
At 31 December 2025	279	279
<b>Net Book Value at 31 December 2025</b>	<b>70</b>	<b>70</b>
Net Book Value at 31 December 2024	85	85



## Notes to the Financial Statements

continued as at 31 December 2025

### 11. TANGIBLE FIXED ASSETS

*Group*

	Leasehold Property	Equipment & IT	Total Assets
	£'000	£'000	£'000
<b>Cost or Valuation</b>			
At 1 January 2025	2,335	1,200	3,535
Transfer constructed asset	-	-	-
Additions	-	97	97
Revaluation	23	-	23
Disposals	-	(304)	(304)
At 31 December 2025	2,358	993	3,351
<b>Depreciation</b>			
At 1 January 2025	-	1,073	1,073
Charge for the year	-	57	57
Disposals	-	(304)	(304)
At 31 December 2025	-	826	826
<b>Net Book Value at 31 December 2025</b>	<b>2,358</b>	<b>167</b>	<b>2,525</b>
Net Book Value at 31 December 2024	2,335	127	2,462



## Notes to the Financial Statements

continued as at 31 December 2025

### CIEH

	Leasehold Property	Equipment & IT	Total Assets
	£'000	£'000	£'000
<b>Cost or Valuation</b>			
At 1 January 2025	2,335	938	3,273
Transfer	-	-	-
Additions	-	11	11
Revaluation	23	-	23
Disposals	-	(278)	(278)
At 31 December 2025	2,358	671	3,029
<b>Depreciation</b>			
At 1 January 2025	-	852	852
Charge for the year	-	31	31
Disposals	-	(278)	(278)
At 31 December 2025	-	605	605
<b>Net Book Value at 31 December 2025</b>	<b>2,358</b>	<b>66</b>	<b>2,424</b>
Net Book Value at 31 December 2024	2,335	86	2,421

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. Under the revaluation model, depreciation is recognised and then effectively written off on each formal valuation.



## Notes to the Financial Statements

continued as at 31 December 2025

### 12. INVESTMENTS

	Property Investments	Listed Investments	Total
	£'000	£'000	£'000
Value at 1 January 2024	8,040	5,802	13,842
Reversal of accrual	-	-	-
	8,040	5,802	13,842
Investment income	-	116	116
Management fee	-	(38)	(38)
Transfer between funds	-	(495)	(495)
Gains / (losses)	77	648	725
<b>Value at 31 December 2025</b>	<b>8,117</b>	<b>6,033</b>	<b>14,150</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.

The transfer between funds is the withdrawal of investment funds into the cash portfolio.



## Notes to the Financial Statements

continued as at 31 December 2025

### 12.1 Subsidiary Undertakings

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

## 13. INTEREST PAYABLE

	Group	
	2025	2024
	£'000	£'000
Finance Lease	342	342
<b>Total interest payable</b>	<b>342</b>	<b>342</b>

## 14. DEBTORS

	Group		CIEH	
	2025	2024	2025	2024
	£'000	£'000	£'000	£'000
Trade debtors	347	492	64	37
Amounts due from subsidiary undertakings	-	-	-	9
Prepayments and accrued income	375	243	349	210
	<b>722</b>	<b>735</b>	<b>413</b>	<b>256</b>



## Notes to the Financial Statements

continued as at 31 December 2025

### 15. CREDITORS

	Group		CIEH	
	2025	2024	2025	2024
	£'000	£'000	£'000	£'000
<b>1. Amounts falling due within one year</b>				
Obligations under finance leases	345	345	345	345
Trade creditors	340	97	231	87
Other taxes and social security	92	164	(2)	75
Accruals and deferred income	1,020	1,184	990	1,133
Other Creditors	103	67	103	67
	<b>1,900</b>	<b>1,857</b>	<b>1,667</b>	<b>1,707</b>
<b>2. 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	9,940	9,943	9,940	9,943
Less: instalments due within one year	(345)	(345)	(345)	(345)
Total obligations under finance leases	<b>9,595</b>	<b>9,598</b>	<b>9,595</b>	<b>9,598</b>
<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	8,215	8,218	8,215	8,218
	<b>9,595</b>	<b>9,598</b>	<b>9,595</b>	<b>9,598</b>
	<b>2025</b>			
	<b>£'000</b>			
<b>Reconciliation of deferred income</b>				
Deferred at 1 January 2025	937			
Released during the year	(937)			
Deferred during the year	864			
Deferred at 31 December 2025	<b>864</b>			



## Notes to the Financial Statements

continued as at 31 December 2025

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.

### 16. RECONCILIATION OF MOVEMENT IN TOTAL FUNDS

#### Group

	AT 1 JAN 2025 £'000	INCOME £'000	EXPENDITURE £'000	TRANSFERS £'000	GAINS/ (LOSSES) £'000	AT 31 DEC 2025 £'000
General Funds	3,912	5,701	(5,966)	(152)	748	4,243
<b>Designated Funds:</b>						
Fixed Assets	988	-	-	128	-	1,116
Legacy	1,112	-	-	24	-	1,136
Capital and Projects	1,950	-	-	-	-	1,950
<b>Total Funds</b>	<b>7,962</b>	<b>5,701</b>	<b>(5,966)</b>	<b>-</b>	<b>748</b>	<b>8,445</b>

#### CIEH

	AT 1 JAN 2025 £'000	INCOME £'000	EXPENDITURE £'000	TRANSFERS £'000	GAINS/ (LOSSES) £'000	AT 31 DEC 2025 £'000
General Funds	3,394	3,529	(3,597)	(152)	748	3,922
<b>Designated Funds:</b>						
Fixed Assets	988	-	-	128	-	1,116
Legacy	1,112	-	-	24	-	1,136
Capital and Projects	1,950	-	-	-	-	1,950
<b>Total Funds</b>	<b>7,444</b>	<b>3,529</b>	<b>(3,597)</b>	<b>-</b>	<b>748</b>	<b>8,124</b>



## Notes to the Financial Statements

continued as at 31 December 2025

### 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
<b>Designated Funds:</b>						
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
<b>Designated Funds:</b>						
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 2025

### 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 £1.1m. 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 2025 are as follows

	2025	2024
	£'000	£'000
Emergency & Relief Fund	5	5
Bonnefoy Fund	21	21



## Notes to the Financial Statements

continued as at 31 December 2025

### 18. CASHFLOWS RESULTING FROM OPERATIONS

	Group	
	2025	2024
<b>Reconciliation of deficit for the financial year to net cash flow from operations</b>	<b>£'000</b>	<b>£'000</b>
<b>Cash flows from operating activities</b>		
(Deficit)/Surplus for the financial year	483	1,613
<b>Adjustments to exclude:</b>		
Depreciation of intangible assets	80	128
Depreciation of tangible assets	57	76
Finance lease expense	(342)	(342)
Lease interest	(3)	(3)
Loan interest	-	32
Investment income	(116)	(115)
Leasehold property revaluation (loss)/gain	(100)	(25)
Investments - management fee	38	43
Investments -unrealised losses / (gains)	(648)	(530)
Debtors - (increase) / decrease	13	378
Stock - (increase) / decrease	9	(30)
Creditors - increase / (decrease)	40	(842)
<b>Net cash flow resulting from operating activities</b>	<b>(489)</b>	<b>383</b>



## Notes to the Financial Statements

continued as at 31 December 2025

### 19. ANALYSIS OF NET DEBT

	01 Jan 2025	Cash flow	31 Dec 2025
	£'000	£'000	£'000
Cash at bank and in hand	2,243	189	2,432
<b>Debt due within one year</b>			
Finance Lease	(345)	-	(345)
<b>Debt due after more than one year</b>			
Finance Lease	(9,598)	3	(9,595)
	<b>(7,700)</b>	<b>192</b>	<b>(7,508)</b>

### 20. RECONCILIATION OF NET CASHFLOW TO MOVEMENT IN NET DEBT

	2025		2024	
	£'000	£'000	£'000	£'000
Increase / (decrease) in cash in the year	189		1,021	
Loan	-		800	
Finance lease interest	3		3	
Movement in net debt in the year		192		1,824
Net debt at 1 January		(7,700)		(9,524)
<b>Net debt at 31 December</b>		<b>(7,508)</b>		<b>(7,700)</b>

### 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 2025

### 22. RELATED PARTY TRANSACTIONS

During the year CIEH received Gift Aid payments of £nil (2024: £nil) from The Environmental Health Registration Board, a company connected with CIEH.

At the end of the year the charity was owed £545,768 by CIEH Limited. In the charity only accounts, an impairment for the full inter-company balance was put through in the year because, whilst the charity foresees 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, researches new courses and arranges for examination papers to be marked and moderated. Some of this work is undertaken for payment by persons who are members of the Chartered Institute of Environmental Health.

There were no related party transactions.



## Notes to the Financial Statements

continued as at 31 December 2025

### 23. OPERATING LEASES

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

	Group		CIEH	
	2025	2024	2025	2024
<b>Operating leases as a lessee</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Other assets:</b>				
Payable within 1 year	4	5	2	2
Payable during 2 to 5 years	-	4	-	2
	4	9	2	4
<b>Paid in the year</b>	<b>5</b>	<b>21</b>	<b>2</b>	<b>11</b>

	Group		CIEH	
	2025	2024	2025	2024
<b>Operating leases as a lessor</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Investment property:</b>				
Receivable within 1 year	904	966	904	966
Receivable during 2 to 5 years	2,801	3,582	2,801	3,582
Receivable 5+ years	-	-	-	-
	3,705	4,548	3,705	4,548



# About CIEH

## *President:*

Mark Elliott (appointed 1 January 2024)

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

	<b>Role</b>	<b>Date of appointment</b>	<b>Date of resignation</b>
Mark Elliott	President	1 January 2024	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 Malone	Trustee	26 July 2023	Current
Saravana Namasivayam	Trustee	1 January 2023	Current
Lindsay Shaw	Trustee	26 July 2023	Current
James Johnson	Trustee	1 May 2024	30 April 2026
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
Lisa Ackerley	Trustee	1 May 2026	Current

## *CIEH Executive Management Team*

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

## *Risk and Audit Committee*

Carol Healy (Chair) (resigned 8 May 2025)  
 Michael Jackson  
 Saravana Namasivayam  
 Matt Thwaite (appointed as Chair 20 May 2025)  
 Andrew Lawson (appointed 1 January 2025)  
 David Steels (appointed 1 January 2026)

## *Appointments and Remunerations Committee*

James Howe (Chair) (resigned 31 December 2025)  
 Maria Jennings (appointed as Chair 1 January 2026)  
 Nicholas Chapman  
 Trecilla Lobo (appointed 1 January 2025)  
 Helen Waters (appointed 1 January 2025)



### *Resources (formerly Finance) Committee*

Joanna Quirk (Chair) (appointed 1 January 2025)  
Penny Malone (resigned 20 November 2025)  
Kevin Shawcross (appointed 1 January 2025)  
Kevin Tilling (appointed 1 January 2025)  
Sue Leppington (appointed 1 January 2025)

### *Environmental Health Services Committee (formerly Membership, Learning and Profession Advisory Group)*

Robert Easton  
Matt Davenport (appointed 1 January 2026)  
Jonathan Hayes  
Zena Lynch (Chair) (resigned 31 December 2025)  
Natalie Pearce  
Lindsay Shaw  
Lamin Tamba

### *Advisors*

#### **Bankers**

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

#### **Auditors**

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

#### **Investment managers**

Cazenove Capital Management  
1 London Wall Place  
London EC2Y 5AU



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