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**THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND**

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**CHARITY TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

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THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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## THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS CHARITY TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

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The Institute is governed by an elected Council of its members. The Council members are the Institute's Charity Trustees and their names, including the name of the office bearers, are set out below along with the names of the professional advisers, the Secretary and the address of the Institute's principal office.

#### **Charity Trustees**

Lisa McCann, President  
Louise Cunningham, Senior Vice-President  
Evonne Bauer, Junior Vice-President  
Professor Kofi Aidoo  
Wendy Barrie  
Paul Bradley  
Gordon Brown (deceased 13 February 2021)  
Catherine Busson  
Andrew Campbell  
Lynn Crothers  
David Duffy  
Bernard Forteath  
Christine Fraser  
Susan Geddes  
Martin Henry  
Pat Hoey  
Martin Keeley  
Lorraine MacGillivray  
Gail McElroy  
Lindsey-Anne McNeil  
Jan Miller  
John Murray  
Sheena Redmond  
Hazel Stevenson  
Colin Wallace  
Alan Yates

#### **Charity registered number**

SC009406

#### **Principal office**

19 Torphichen Street  
Edinburgh  
EH3 8HX

#### **Secretary**

Tom Bell (to 31 August 2020)  
Jackie McCabe (from 1 September 2020)

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THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS CHARITY TRUSTEES AND  
ADVISERS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021

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**Independent auditor**

French Duncan LLP  
Statutory Auditors & Chartered Accountants  
Macfarlane Gray House  
Castlecraig Business Park  
Springbank Road  
Stirling  
FK7 7WT

**Bankers**

Clydesdale Bank Plc  
83 George Street  
Edinburgh  
EH2 3ES

**Solicitors**

Shepherd and Wedderburn LLP  
5th Floor  
1 Exchange Crescent  
Conference Square  
Edinburgh  
EH3 8UL

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## THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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### CHARITY TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

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The Charity Trustees present their annual report together with the audited financial statements of the Royal Environmental Health Institute of Scotland for the year 1 April 2020 to 31 March 2021. The Charity Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### Objectives and activities

##### OBJECTIVES AND AIMS

The objects for which the Institute is established, contained in Article 3 of its Royal Charter, are for the benefit of the community to promote the advancement of environmental health by:

- (a) stimulating general interest in and disseminating knowledge concerning environmental health;
- (b) promoting education and training in matters relating to environmental health; and
- (c) maintaining, by examination or otherwise, high standards of professional practice and conduct on the part of Environmental Health Officers in Scotland.

##### SIGNIFICANT ACTIVITIES

The significant activities of the Institute include the setting of professional examinations for a range of environmental health professionals and acting as the awarding body for the award of professional qualifications to these professionals; contributing to the public consultation process of the Scottish government and UK government departments and agencies and others; providing independent advice and guidance through membership of committees external to the Institute; providing opportunities and verification for the post-qualification education and training of members through its independently verified schemes of continuing professional development; providing education and training to the general public through its community training activities and publicising and communicating its information, on a range of environmental health matters, through the issuing of press releases to the media and through its Journal 'Environmental Health Scotland' and website.

##### THE CHARITY'S STRATEGIES

The principal strategy of the Institute, as a registered Scottish charity, is to pursue the objects for which the Institute is established.

In operational terms, the Institute's strategies are to maintain its financial independence and security; to maintain a high level of volunteer involvement in the work of the Institute in keeping with designated activities and roles; to engage with the general public; to engage with its members via its network of centres; to continue to widen the membership to ensure that it maintains its broad interest base; to liaise with, and influence, government on matters affecting environmental and public health policy and legislation; to ensure the maintenance of high standards of professional practice and conduct on the part of Environmental Health Officers in Scotland through training, examination and continuing professional development; to employ staff to give effect to Council decisions and to deal with the routine work that requires to be done; and to maintain its positive contribution to UK, European and international environmental health matters through membership of the International Federation of Environmental Health.

##### GRANT-MAKING POLICIES

Grants for the Institute's Travelling Scholarship are awarded each year following the requirements of its regulations. Other awards may be made at the discretion of the Council for educational activities related to environmental health.

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## THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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### CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### Objectives and activities (continued)

#### QUANTIFIED USE OF VOLUNTEERS

The office bearers gratefully acknowledge the voluntary support of members. The work of the Institute is greatly enhanced by the voluntary contribution of members to many of its activities. In addition to the voluntary contributions of the 26 members of the Institute's Council, 42 volunteers also contribute to the work of its committees, centres and working groups. Other members volunteer their assistance with the work of the Institute on an ad hoc basis.

#### Achievements and performance

#### REVIEW OF ACTIVITIES

Although the impact of the public health coronavirus pandemic meant that considerable work of the Institute was curtailed, some progress was made during the year with regard to the objects for which the Institute was established and with the pursuance of its charitable purposes.

At the very beginning of the pandemic restrictions, the Institute recognised that many Approved Training Centres would need to adapt their way of training to virtual mediums as an alternative method of delivery. Guidelines were prepared and issued to all Centres to allow them to deliver courses in this way.

The Institute was once more engaged with education and training within the community, particularly in schools, colleges, universities, prisons, community groups and in industry. In the calendar year 2020, 12,485 REHIS Elementary Food Hygiene Course certificates, an industry recognised qualification which trains primary food handlers from a wide range of sectors to handle and prepare food safely, were issued.

The REHIS Elementary Food Hygiene course continues to be delivered in Scottish secondary schools as part of the Institute's Secondary Schools Food Hygiene Training Initiative. Over 200 secondary schools in every region, including Shetland, Orkney, Western Isles, Highland, Grampian, the Central regions and Borders took part in the 2020 REHIS/Food Standards Scotland co-funded project. This involved around 12,000 pupils achieving Food Hygiene qualifications. A new development for this year was the REHIS Elementary Food and Health course was included in the co-funded initiative. Both these courses were offered in digital format which proved to be a huge benefit to schools for home learning during the pandemic restrictions.

The Institute continues to work with Community Food and Health Scotland (CFHS). CFHS aims to ensure that everyone in Scotland has the opportunity, ability and confidence to access a healthy and acceptable diet for themselves, their families and their communities. To achieve their aim, they support many food initiatives including training. They continue to support REHIS Elementary Food Hygiene, Food and Health and Cooking Skills training within low-income communities in Scotland.

REHIS Introduction and Elementary Food and Health and Elementary Cooking Skills courses continue to be delivered by many registered Training Centres throughout the community to support learners requiring some knowledge of nutrition and for those who would like a better understanding of what constitutes a healthy diet for themselves or their family.

The Institute is part of Scotland's Malnutrition task force and through this developed the REHIS Eating Well for Older People short course. The aim of this course is to provide participants with the knowledge and appreciation of the importance of good nutrition for older people and how to support them to eat well. The course is non-clinical and is suitable for anyone working with older people in the community.

The Institute is also an awarding body for qualifications in Infection Prevention and Control, Occupational Health and Safety, HACCP and First Aid at various levels. Including the Elementary Food Hygiene, a total of 20,841 certificates were issued.

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## THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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### CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### **Achievements and performance (continued)**

The Elementary Health and Safety course is approved by the Construction Skills Council Sector (CSCS) as a 'lifetime' qualification for students working towards gaining their labourer authorisation card. The Institute has worked with Healthy Working Lives for many years now and recently assisted in the production of two Health and Safety online modules.

Where a standard REHIS course or qualification is not appropriate, the Institute works with partners to develop a sector or organisation specific qualification, which can be certified by the Institute. Ongoing partnerships continued with many organisations including Seafish, Cyrenians, Allergy Action, Albion Waste, and BR Safety and the North East Scotland Outdoor Learning Group (NESOLG) Forest Schools. Over 700 joint award certificates were presented in 2020.

Many of the REHIS Community courses have been independently credit rated to the Scottish Credit Qualifications Framework (SCQF) and the Institute works with the SCQF Partnership Third Party Credit Rating Body to ensure that these courses continue to meet the requirements of the framework.

The Institute continues to engage with partners and stakeholders at local, national and international level to promote the improvement and protection of health and wellbeing and to highlight the important role played by the Environmental Health Profession in Scotland's society.

Professional Development remains a strong feature of the Institute's work. The sudden nature of 'lockdown' due to coronavirus had an impact on delivery of the 'normal' professional update courses but a successful environmental health update course was delivered virtually in November and the website has been regularly updated with opportunities for new learning. A virtual version of the specialist legal training course, Witness Familiarisation, was delivered in partnership with a respected retired senior Procurator Fiscal in December which helps to ensure that professionals are fully equipped to take enforcement action, if necessary. The virtual means of delivery, new to the Institute, was well received by participants and the course tutor felt it did not reduce the level of learning. There was demand for a professional course for new 'Covid Officers' and this was designed and delivered, in conjunction with a Chartered EHO, three times in 2020/21.

The Scheme of Professional Practice, the training plan for student and graduate trainee EHOs, was revised and updated, and reissued in September 2020.

The Institute is a UK Competent Authority in relation to the professions of Environmental Health Officer and Chartered Environmental Health Officer and the effect of the exit from the EU on this status is currently being considered.

Through organisation of examinations the Institute awards professional qualifications to those successfully meeting the prescribed requirements. In the case of EHOs this awards a qualification recognisable nationally and internationally. The examination diet was unable to proceed as planned in October 2020 and was postponed to the start of the next financial year.

Under the Regulations for the Scheme of Continuing Professional Development (CPD) the Institute has continued with the assessment of submitted CPD, maintenance of records of submission and awarded Chartered status to relevant officers complying with the scheme. This provides a clear system for members to evidence their professional competence and commitment to ongoing professional development and permits the use of the title Chartered EHO, again recognised nationally and internationally. The pandemic has placed significant demand on all professionals working the field of public health and this has included EHO's. Due to these demands, an extension to the date by which the written submission, required as part of the CPD Scheme, was permitted to a number of professionals.

CHARITY TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021

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**Achievements and performance (continued)**

The Occupational Safety and Health Register Limited (OSHC) is a UK-wide body which allows businesses and the public to search for health and safety consultants on a national register. The list of consultants numbers some 1,300, some of whom are members of the Institute. Access to the consultants' register is by means of being a Chartered Environmental Health Officer and maintaining at least 50% of the required CPD hours in the subject of health and safety, along with the standard criteria required to be awarded Chartered status. The governance of the Register has undergone some change but the Institute continues to have an influencing role through membership of a newly formed Advisory Committee.

In recent years there has been two academic courses accredited by the Institute for those wishing to pursue a career as an EHO, namely the University of the West of Scotland (UWS) (BSc (Hons) degree) and the University of Derby (offering an online MSc degree course by distance learning). Both courses were due for re-accreditation in 2020. Both were subject to substantial changes. The undergraduate degree course was altered to include the practical training element of professional qualification, and is now a new course, BSc (Hons) Environmental Health with Professional Practice. The new course was found to meet the requirements of the Institute and was subject to accreditation. This is considered to be a positive step for the profession and hopes to encourage a higher number of new professionals. The former undergraduate course at the UWS (to allow completion by current students) was subject to re-accreditation. The content of the revised postgraduate course did not meet the requirements of the Institute and is not subject to accreditation. The former postgraduate course was subject to re-accreditation which will allow current students to complete it.

In April 2020, Public Health Scotland, a new lead national agency for improving and protecting the health and wellbeing of all of Scotland's people was launched by Scottish Government of which Health Protection Scotland became an integral part. The Institute regularly engages with Scottish Government Ministers and colleagues from within the Scottish Government and participates in the Scottish Health Protection Network (SHPN) and the Scottish Public Health Workforce Development Group (SPHWDG). The Institute's active involvement in these groups helps to ensure that the voice of the profession is heard and is recognised as playing an important role in securing the improvement and protection of the health of Scotland's people.

The Institute continues to engage with the Society of Chief Officers of Environmental Health in Scotland (SoCOEHS), the body which represents managers of the local authority Environmental Health Service, on a range of mutual interests and concerns. The Environmental Health Workforce Strategy Group, a partnership between the Institute and the SoCOEHS produced a report showing the challenges and needs of the profession. This has been presented through the Scottish Health Protection Networks, Convention of Scottish Local Authorities and Scottish Government.

Food Standards Scotland, one of the Institute's operational and strategic partners, works in collaboration with the Institute to support the local authority based environmental health service and profession in the promotion of food safety, healthy eating and the fight against food crime.

The Institute's extensive network of members with wide ranging expertise across all areas of Environmental Health is frequently called upon to assist in formulating responses to consultations generated by the Scottish Government and by partner agencies such as Food Standards Scotland, ASH Scotland and the Scottish Environment Protection Agency. Active participation in the consultations process allows the Institute to contribute to, and inform on, the wider public health issues of the day.

In addition, the Institute regularly offers advice in person, by telephone and by email to members of the public who request advice and assistance on a wide range of issues including those relating to food safety, food labelling, sub-standard housing, suspected food poisoning, pest control, smoking in public places and, workplace health and safety.



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## THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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### CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### **Achievements and performance (continued)**

On the international front the Institute, a founding member of the International Federation of Environmental Health, continues to actively and positively influence global environmental health issues.

The Institute's Meritorious Endeavours in Environmental Health Award, presented annually to individuals who are/which are deemed to have made a significant contribution to the improvement and protection of health and wellbeing in Scotland, was presented to Louise Taggart for her work through Scottish Hazards with 'Michaels story'.

The President's Award presented annually to individuals or organisations who are/which are deemed to have significantly contributed to the improvement and protection of health and wellbeing in Scotland through the Institute's Community Training activities, was presented to Liz Johnston of MacPhie Ltd.

Honorary Membership of the Institute may be conferred on any member of the Institute of not less than 10 years standing and who have made a distinguished contribution to the field of Environmental Health or any aspect thereof. Honorary Membership was conferred upon Tom Bell.

The pandemic restrictions had a significant impact in the Community Training activities and income. The Institute's Charity Trustees monitored this continuously throughout the year. The Office of the Scottish Charity Regulator requires that they are made aware of notifiable events such as a loss of more than 20%, however it is noted that this is not required.

The end of this financial year saw the restrictions still in place due to the pandemic. This will continue to impact on various aspects of the work of the Institute over the next twelve months and one that the Charity Trustees will continue to monitor. However, the Institute has adapted how it delivers some of its activities to ensure that work of the Institute can continue.

#### **Financial Review**

#### **GOING CONCERN**

After making appropriate enquiries, the Charity Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and for at least the next 12 months from the date of signing of the accounts. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

The Charity Trustees are taking the appropriate action to mitigate the risk to the Institute from the loss of income as a result of the global pandemic via the Management Committee finance sub-group who have taken this into account when developing the budget for 2021/22.

#### **RESERVES POLICY**

The Institute's General Operations Fund provides the necessary money to finance normal operational activities and at the year end these reserves amounted to £346,842. It is the Council's view that the General Operations Fund should be maintained at a value of at least half of the Institute's expected expenditure in the next financial year to ensure that, should the Institute experience unexpected financial difficulties there will remain within the Fund sufficient money to allow its operations to continue without failure for as long as possible.

The designated Capital Fund reflects the net book value of the tangible fixed assets and investment property and at the year end the balance was £741,467. The fund will be reduced over the useful economic lives of the tangible fixed assets in line with depreciation.

The designated e-rehis reserve is used to finance development work on the Institute's website and at the year end the balance was £20,000.

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## THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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### CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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The restricted funds received during the year related to the Food Hygiene Schools Initiative which provides resources to schools and educational establishments to run the Elementary Food Hygiene course. The funds were fully spent during the year.

#### PRINCIPAL FUNDING SOURCES

In addition to income from membership subscriptions (12%) the Institute also gains income from a wide range of training and educational activities (75%) and other sources (13%). This income is derived from activities in pursuit of its Royal Charter objects. The Institute is an independent and self-financing organisation. Due to the pandemic and the downturn in community training, some staff were placed on furlough and the Coronavirus Job Retention Scheme payment claimed.

#### INVESTMENT POLICY

The Institute aims to generate a return from its liquid assets balanced against the associated risks. Investment properties purchased in February 2019 are now contributing to the Institute's income.

#### Structure, governance and management

##### GOVERNING DOCUMENT

The charity is controlled by its governing document, The Royal Charter and Bye-laws, and constitutes an unincorporated charity.

The Royal Environmental Health Institute of Scotland attained Royal Charter status on 8 March 2001 and was recognised as a charity on 11 May 2001, charity number SC009406.

##### RECRUITMENT AND APPOINTMENT OF NEW CHARITY TRUSTEES

Charity Trustees are elected to the Council of the Institute at the Annual General Meeting and hold office for periods of up to three years.

The President and the two Vice-Presidents hold office from the Annual General Meeting at which they are elected until the next and are eligible for re-election.

The Honorary Treasurer is appointed annually by the Council and the Auditors are appointed for the forthcoming financial year at the Annual General Meeting.

##### INDUCTION AND TRAINING OF CHARITY TRUSTEES

Training in Charity Trustees' duties continued using 'Guidance and Good Practice for Charity Trustees' published by OSCR in June 2016 and the Charities and Trustee Investment (Scotland) Act 2005.

##### PAY POLICY FOR SENIOR STAFF

The pay of the senior staff (the Chief Executive, the Director of Training and the Director of Professional Development) is reviewed annually on the anniversary of their appointments.

The Chief Executive's review, which includes his/her performance and his/her pay, is conducted by the President and the Senior Vice-President (both Charity Trustees) with advice from the Honorary Treasurer (a Charity Trustee).

The Chief Executive reviews the performance and pay of the Director of Training, of the Director of Professional Development, and of the Training Advisers.

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## THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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### CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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Any increase in the pay of any of the senior staff is directly related to performance.

#### **ORGANISATIONAL STRUCTURE**

The Council is the governing body of the Institute and consists of up to 26 elected members and office bearers, all of whom have general control and management of the charity. At a meeting of the Council on 11 March 2006 it was agreed that all members of the Council would be Charity Trustees of the Institute. The Institute's Secretary is a full time member of staff and is employed to give effect to Council decisions and to deal with the routine work of the organisation

#### **RISK MANAGEMENT**

The Council maintains a Risk Register and reviews the major risks to which the charity may be exposed on an annual basis.

The risk factors associated with the Covid pandemic have been identified and it was agreed that the Institute's Charity Trustees take the appropriate action to mitigate any risk to the Institute. This involved actions such as the facilitation of home working/remote meetings and virtual training courses and events. Income has been impacted to some extent as a result of the reduction in activity and it was therefore necessary to utilise some of the charity's reserves in the current financial year.

#### **Plans for future periods**

#### **FUTURE DEVELOPMENTS**

The Institute will continue to pursue the objects for which it is established through implementation of its Development Plan.

The Institute will continue to improve and protect the health and well-being of Scotland's people through education, training and qualifications in environmental health. Specifically, it will continue to develop its community training courses in food safety, nutrition and cooking skills. It will continue to work in partnership with Food Standards Scotland to co-fund the delivery of the Institute's Scottish Secondary Schools Food Hygiene Training Initiative which leads to students gaining an industry recognised qualification in the safe handling of food. The Institute will continue to lobby for, support and promote the Environmental Health Profession in the public and private sectors and to work to ensure that the Environmental Health Service in Scotland continues to be delivered locally, sustainability resourced and aligned with national priorities for the protection of health and well-being.

The Institute's website continues to be updated and upgraded with the majority of its content accessible to the general public.

The Institute will continue to promote its Royal Charter objects and its role as a registered Scottish charity to the general public and to the Scottish Government and its agencies through offering advice, presenting courses, offering qualifications and publishing information on all issues relating to environmental health, public health, health protection and well-being.

The Council and Management Committee finance sub-group will continue to review the Institute's finances during 2021/22 and access any external funds that may be available to mitigate any potential losses.

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## THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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### CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### Statement of Charity Trustees' responsibilities

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

The law applicable to charities in Scotland requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Charity Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Charity 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 and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Royal Charter. 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.

#### Disclosure of information to auditor

Each of the persons who are Charity Trustees at the time when this Charity Trustees' report is approved has confirmed that:

- so far as that Charity Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Charity Trustee has taken all the steps that ought to have been taken as a Charity Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

#### Auditor

The auditor, French Duncan LLP, has indicated their willingness to continue in office. The designated Charity Trustees will discuss options on reappointing the auditor at a meeting of the Charity Trustees.

Approved by order of the members of the board of Charity Trustees and signed on their behalf by:



**Lisa McCann**  
President

Date: 04/09/2021

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## THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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#### Opinion

We have audited the financial statements of The Royal Environmental Health Institute of Scotland (the 'charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of 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 charity's affairs as at 31 March 2021 and of its incoming resources and application of resources 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 and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

#### 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 Charity Trustees' 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 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 Charity Trustees with respect to going concern are described in the relevant sections of this report.

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## THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND (CONTINUED)

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#### Other information

The Charity Trustees are responsible for the other information. 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 we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Charity Trustees' report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; 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 charity trustees

As explained more fully in the Charity Trustees' responsibilities statement, the Charity Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Charity 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 Charity Trustees are responsible for assessing the 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 Charity Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND (CONTINUED)

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**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

**The extent to which the audit was considered capable of detecting irregularities including fraud**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with Charity Trustees and other management, and from our charity sector knowledge and experience;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities and Trustee Investment (Scotland) Act 2005, data protection, anti-bribery, employment, and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal invoices; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed high level analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ROYAL ENVIRONMENTAL HEALTH  
INSTITUTE OF SCOTLAND (CONTINUED)

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In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with relevant regulators including the Health and Safety Executive and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

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

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. 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 its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



**French Duncan LLP**  
Statutory Auditors & Chartered Accountants  
Macfarlane Gray House  
Castle Craig Business Park  
Springbank Road  
Stirling  
FK7 7WT

Date: 7 September 2021

French Duncan LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.



THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	4	88,154	-	88,154	58,940
Charitable activities	6	265,115	50,000	315,115	546,600
Investments	5	16,525	-	16,525	15,328
<b>Total income</b>		<b>369,794</b>	<b>50,000</b>	<b>419,794</b>	<b>620,868</b>
<b>Expenditure on:</b>					
Charitable activities	7	452,756	50,000	502,756	608,328
<b>Total expenditure</b>		<b>452,756</b>	<b>50,000</b>	<b>502,756</b>	<b>608,328</b>
<b>Net (expenditure)/income before net gains on investments</b>		<b>(82,962)</b>	<b>-</b>	<b>(82,962)</b>	<b>12,540</b>
Net gains on investments	13	24,532	-	24,532	-
<b>Net movement in funds</b>		<b>(58,430)</b>	<b>-</b>	<b>(58,430)</b>	<b>12,540</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,166,739	-	1,166,739	1,154,199
Net movement in funds		(58,430)	-	(58,430)	12,540
<b>Total funds carried forward</b>		<b>1,108,309</b>	<b>-</b>	<b>1,108,309</b>	<b>1,166,739</b>

The Statement of financial activities includes all gains and losses recognised in the year.


The notes on pages 18 to 34 form part of these financial statements.

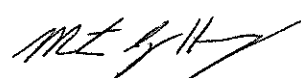
THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

BALANCE SHEET  
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	12	388,661	392,664
Investment property	13	352,806	328,274
		<u>741,467</u>	<u>720,938</u>
<b>Current assets</b>			
Debtors	14	56,657	105,720
Cash at bank and in hand		334,295	360,288
		<u>390,952</u>	<u>466,008</u>
Creditors: amounts falling due within one year	15	(24,110)	(20,207)
<b>Net current assets</b>		<u>366,842</u>	<u>445,801</u>
<b>Total net assets</b>		<u><u>1,108,309</u></u>	<u><u>1,166,739</u></u>
<b>Charity funds</b>			
Restricted funds	16	-	-
Unrestricted funds	16	1,108,309	1,166,739
<b>Total funds</b>		<u><u>1,108,309</u></u>	<u><u>1,166,739</u></u>

The financial statements were approved and authorised for issue by the Charity Trustees on 4<sup>th</sup> September 2021 and signed on their behalf by:

  
**Lisa McCann**  
President

  
**Martin Henry**  
Honorary Treasurer

The notes on pages 18 to 34 form part of these financial statements.

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THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2021**

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	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash (used in) operating activities	19	(42,139)	(17,764)
<b>Cash flows from investing activities</b>			
Dividends, interest and rents from investments		16,525	15,328
Purchase of tangible fixed assets		(379)	(7,090)
<b>Net cash provided by investing activities</b>		16,146	8,238
<b>Change in cash and cash equivalents in the year</b>		(25,993)	(9,526)
Cash and cash equivalents at the beginning of the year		360,288	369,814
<b>Cash and cash equivalents at the end of the year</b>	20	334,295	360,288

The notes on pages 18 to 34 form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**1. General information**

The Institute is a registered charity and the principal office is 19 Torphichen Street, Edinburgh, EH3 8HX. The members of the charity are the Charity Trustees named on Page 1.

The financial statements have been presented in GBP as this is the functional and presentational currency of the charity.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Royal Environmental Health Institute of Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Charity Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Charity Trustees for particular purposes. The aim and use of each designated fund is set out in the Charity Trustees' Report.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the Charity Trustees' Report.

Investment income, gains and losses are allocated to the appropriate fund.

**2.3 Going concern**

The Charity Trustees have considered the impact of the Covid pandemic on the charity and the restrictions on the level of services it can provide and the income it can generate both now and in the longer term. The charity has a strong balance sheet with sufficient current assets to meet its liabilities. The Covid pandemic has created worldwide economic uncertainty but the Institute has adapted how it delivers its activities to ensure that activities can continue. The Charity Trustees have again reviewed the budgets and cash flow forecasts considering the pandemic to ensure the charity has sufficient resources to continue for the foreseeable future. After making appropriate enquiries, the Charity Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least the next 12 months from the date of signing these accounts.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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**2. Accounting policies (continued)**

**2.4 Income**

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

Grants of a revenue nature are credited to the Statement of financial activities as the related expenditure is incurred.

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support and governance costs are allocated to the applicable expenditure headings.

**2.6 Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the Statement of financial activities on a basis designed to reflect the use of resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Furniture and equipment	- 15% on reducing balance
Computer equipment	- 33.33% on reducing balance

The heritable property is not depreciated. The Charity Trustees have estimated that the residual value of the property is not materially different from its carrying amount in the accounts and hence any depreciation charge and accumulated depreciation would not be material.

**2.8 Investments**

In accordance with SORP 2018, investment properties held for their investment potential are recorded at fair value. Realised and unrealised gains and losses are included in the Statement of financial activities. No provision is made for depreciation of investment properties.

The Charity Trustees review the carrying value of investment properties at the balance sheet date. This involves benchmarking against the Nationwide House Price Index and other available market data.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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**2. Accounting policies (continued)**

**2.9 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

**2.10 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

**2.11 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.12 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.13 Creditors and provisions**

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2.14 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.15 Pensions**

The charity contributes to personal pension schemes and also a defined contribution scheme. The assets of the funds are held separately from those of the charity. Pension costs charged in the Statement of financial activities represent the contributions payable by the charity in the year.

**2.16 Taxation**

The charity is exempt from tax on its charitable activities.

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THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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2. Accounting policies (continued)

2.17 Chains of office, stock of books, paperweights etc

Chains of office, stock of paperweights, shields and badges - no value has been placed on these items in the accounts.

Stocks of book and publications are written off in the period of usage or at the point in time at which their value becomes negligible.

3. Critical accounting estimates and areas of judgement

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Investment properties held for their investment potential are recorded at fair value. Realised and unrealised gains are included in the Statement of financial activities. No provision is made for depreciation of investment properties. The Charity Trustees review the carrying value of investment properties at the balance sheet date. This involves an assessment of information from the market including the impact of Covid-19 and benchmarking against the Nationwide Price House Index.

4. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Government grants	29,681	29,681	-
Local authority affiliations	8,000	8,000	6,510
Subscriptions	50,473	50,473	52,430
	<u>88,154</u>	<u>88,154</u>	<u>58,940</u>
<i>Total 2020</i>	<u>58,940</u>	<u>58,940</u>	

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THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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**5. Investment income**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from property rental	16,525	<b>16,525</b>	15,328
	<u>16,525</u>	<u>16,525</u>	<u>15,328</u>
<i>Total 2020</i>	<u>15,328</u>	<u>15,328</u>	

**6. Income from charitable activities**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Stimulating general interest	205,134	50,000	<b>255,134</b>	430,542
Education and training	53,541	-	<b>53,541</b>	92,528
Professional development	6,440	-	<b>6,440</b>	23,530
	<u>265,115</u>	<u>50,000</u>	<u>315,115</u>	<u>546,600</u>
<i>Total 2020</i>	<u>494,600</u>	<u>52,000</u>	<u>546,600</u>	



THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

Income from charitable activities

	Stimulating general interest 2021 £	Education and training 2021 £	Professional development 2021 £	Total funds 2021 £	Total funds 2020 £
Elementary food hygiene	153,995	-	-	153,995	277,970
Intermediate food hygiene	35,546	-	-	35,546	37,813
Advanced food hygiene	4,561	-	-	4,561	3,942
Introduction to food hygiene	-	27,827	-	27,827	12,769
Elementary health & safety	28,108	-	-	28,108	47,870
Introduction to health & safety	1,575	-	-	1,575	2,165
Intermediate health & safety	-	-	-	-	819
Advanced health & safety	353	-	-	353	730
Centre enrolments	27,425	-	-	27,425	34,800
Sales of training books and videos	785	-	-	785	2,403
Joint awards	2,711	-	-	2,711	5,665
Centre South	75	-	-	75	16,365
Courses	-	15,652	5,690	21,342	59,110
First Aid	-	1,495	-	1,495	14,098
Intermediate HACCP practices	-	1,684	-	1,684	5,349
Introduction to HACCP practices	-	1,723	-	1,723	3,860
Food and health	-	2,651	-	2,651	8,138
HACCP for caterers	-	240	-	240	285
Control of infection	-	2,269	-	2,269	7,699
EHO Examinations	-	-	-	-	2,795
EHO Registrations	-	-	750	750	1,955
	<u>255,134</u>	<u>53,541</u>	<u>6,440</u>	<u>315,115</u>	<u>546,600</u>
<i>Total 2020</i>	<u>430,542</u>	<u>92,528</u>	<u>23,530</u>	<u>546,600</u>	

In 2020, £52,000 of the income relating to stimulating general interest was attributable to restricted funds (Food Hygiene Schools Initiative).

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THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Stimulating general interest	159,917	50,000	209,917	249,257
Education and training	169,008	-	169,008	201,888
Professional development	123,831	-	123,831	157,183
	<u>452,756</u>	<u>50,000</u>	<u>502,756</u>	<u>608,328</u>
<i>Total 2020</i>	<u>556,328</u>	<u>52,000</u>	<u>608,328</u>	

**8. Analysis of expenditure by activities**

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Stimulating general interest	148,767	61,150	209,917	249,257
Education and training	107,858	61,150	169,008	201,888
Professional development	71,408	52,423	123,831	157,183
	<u>328,033</u>	<u>174,723</u>	<u>502,756</u>	<u>608,328</u>
<i>Total 2020</i>	<u>410,306</u>	<u>198,022</u>	<u>608,328</u>	

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THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Stimulating general interest 2021 £	Education and training 2021 £	Professional development 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	76,667	76,667	65,716	219,050	229,760
Training	66,527	28,512	-	95,039	111,226
Conference and courses	1,552	517	3,103	5,172	26,003
Examinations	-	196	457	653	10,790
Journal	1,485	826	992	3,303	10,556
e-rehis	2,281	1,140	1,140	4,561	5,276
Promotion of environmental health	255	-	-	255	3,403
Prizes	-	-	-	-	295
Centres	-	-	-	-	10,442
World Congress	-	-	-	-	2,208
Miscellaneous	-	-	-	-	347
	<u>148,767</u>	<u>107,858</u>	<u>71,408</u>	<u>328,033</u>	<u>410,306</u>
<i>Total 2020</i>	<u>179,950</u>	<u>132,581</u>	<u>97,775</u>	<u>410,306</u>	

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**THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	Stimulating general interest 2021 £	Education and training 2021 £	Professional development 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	18,394	18,394	15,766	52,554	52,798
Depreciation	1,534	1,534	1,314	4,382	4,364
Premises and general costs	22,775	22,775	19,526	65,076	74,092
Insurance	2,892	2,892	2,479	8,263	8,136
Bank charges	482	482	415	1,379	1,544
Loss on disposal of fixed asset	-	-	-	-	454
Governance costs	15,073	15,073	12,923	43,069	56,634
	<u>61,150</u>	<u>61,150</u>	<u>52,423</u>	<u>174,723</u>	<u>198,022</u>
<i>Total 2020</i>	<u>69,307</u>	<u>69,307</u>	<u>59,408</u>	<u>198,022</u>	

Governance costs include an allocation of staff costs, depending on the time spent on these activities, amounting to £31,710 (2020 - £32,789).

**9. Auditor's remuneration**

The auditor's remuneration amounts to an auditor fee of £9,288 (2020 - £10,182).

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**THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**10. Charity Trustees' remuneration and expenses**

The Institute's Royal Charter and Bye-Laws give the Council the authority to remunerate Charity Trustees. Remuneration amounting to £2,271 (2020 - £2,836) was paid to 5 (2020 - 8) Charity Trustees and is made up per the table below.

<b>Charity Trustee</b>	<b>£</b>	<b>Details</b>
Andrew Campbell	55	Examiner fees
Martin Keeley	66	Examiner fees
Lindsey-Anne McNeill	450	Honoraria
Martin Henry	1,250	Honoraria
Alan Yates	450	Honoraria

During the year ended 31 March 2021, expenses for attending meetings amounting to £453 were reimbursed to 5 Charity Trustees (2020 - £8,047 to 25 Charity Trustees).

**11. Staff costs**

	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	<b>268,396</b>	279,706
Social security costs	<b>21,061</b>	22,704
Contribution to defined contribution pension schemes	<b>13,857</b>	12,937
	<b>303,314</b>	<b>315,347</b>

The average number of persons employed by the charity during the year was as follows:

	<b>2021 No.</b>	<b>2020 No.</b>
Average number of employees in the year	<b>10</b>	10

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>2021 No.</b>	<b>2020 No.</b>
In the band £70,001 - £80,000	-	1

The charity considers its key management personnel comprises the Charity Trustees and the Chief Executive. The total employment benefits including employer pension contributions of the key management personnel were £66,347 (2020 - £89,484).

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THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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**12. Tangible fixed assets**

	Freehold property £	Furniture and equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 April 2020	376,747	31,478	89,971	498,196
Additions	-	-	379	379
At 31 March 2021	<u>376,747</u>	<u>31,478</u>	<u>90,350</u>	<u>498,575</u>
<b>Depreciation</b>				
At 1 April 2020	-	26,410	79,122	105,532
Charge for the year	-	760	3,622	4,382
At 31 March 2021	<u>-</u>	<u>27,170</u>	<u>82,744</u>	<u>109,914</u>
<b>Net book value</b>				
At 31 March 2021	<u>376,747</u>	<u>4,308</u>	<u>7,606</u>	<u>388,661</u>
At 31 March 2020	<u>376,747</u>	<u>5,068</u>	<u>10,849</u>	<u>392,664</u>

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**THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**13. Investment property**

	Freehold investment property £
<b>Cost or valuation</b>	
At 1 April 2020 and 31 March 2021	328,274
Surplus on revaluation	24,532
	<hr/>
At 31 March 2021	<b>352,806</b> <hr/>

The Charity Trustees are satisfied that the investment properties are held at fair value. This is based on benchmarking the carrying values against the Nationwide House Prices index and other available market data.

**14. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Trade debtors	47,951	89,501
Other debtors	8,706	16,219
	<hr/>	<hr/>
	<b>56,657</b> <hr/>	<b>105,720</b> <hr/>

**15. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	1,690	1,051
Accruals and deferred income	22,420	19,156
	<hr/>	<hr/>
	<b>24,110</b> <hr/>	<b>20,207</b> <hr/>

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
E-rehis reserve	20,000	-	(4,561)	4,561	-	20,000
Capital fund	720,938	-	(4,382)	379	24,532	741,467
	<u>740,938</u>	<u>-</u>	<u>(8,943)</u>	<u>4,940</u>	<u>24,532</u>	<u>761,467</u>
<b>General funds</b>						
General operations fund	<u>425,801</u>	<u>369,794</u>	<u>(443,813)</u>	<u>(4,940)</u>	<u>-</u>	<u>346,842</u>
<b>Total Unrestricted funds</b>	<u>1,166,739</u>	<u>369,794</u>	<u>(452,756)</u>	<u>-</u>	<u>24,532</u>	<u>1,108,309</u>
<b>Restricted funds</b>						
Food Hygiene Schools Initiative	<u>-</u>	<u>50,000</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total of funds</b>	<u><u>1,166,739</u></u>	<u><u>419,794</u></u>	<u><u>(502,756)</u></u>	<u><u>-</u></u>	<u><u>24,532</u></u>	<u><u>1,108,309</u></u>



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16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
E-rehis reserve	20,000	-	(5,276)	5,276	20,000
Capital fund	718,666	-	(4,364)	6,636	720,938
	<u>738,666</u>	<u>-</u>	<u>(9,640)</u>	<u>11,912</u>	<u>740,938</u>
<b>General funds</b>					
General operations fund	415,533	568,868	(546,688)	(11,912)	425,801
<b>Total Unrestricted funds</b>	<u>1,154,199</u>	<u>568,868</u>	<u>(556,328)</u>	<u>-</u>	<u>1,166,739</u>
<b>Restricted funds</b>					
Food Hygiene Schools Initiative	-	52,000	(52,000)	-	-
<b>Total of funds</b>	<u>1,154,199</u>	<u>620,868</u>	<u>(608,328)</u>	<u>-</u>	<u>1,166,739</u>

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
Designated funds	740,938	-	(8,943)	4,940	24,532	761,467
General funds	425,801	369,794	(443,813)	(4,940)	-	346,842
Restricted funds	-	50,000	(50,000)	-	-	-
	<u>1,166,739</u>	<u>419,794</u>	<u>(502,756)</u>	<u>-</u>	<u>24,532</u>	<u>1,108,309</u>

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17. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	738,666	-	(9,640)	11,912	740,938
General funds	415,533	568,868	(546,688)	(11,912)	425,801
Restricted funds	-	52,000	(52,000)	-	-
	<u>1,154,199</u>	<u>620,868</u>	<u>(608,328)</u>	<u>-</u>	<u>1,166,739</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	388,661	388,661
Investment property	352,806	352,806
Current assets	390,952	390,952
Creditors due within one year	(24,110)	(24,110)
<b>Total</b>	<u>1,108,309</u>	<u>1,108,309</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	392,664	392,664
Investment property	328,274	328,274
Current assets	466,008	466,008
Creditors due within one year	(20,207)	(20,207)
<b>Total</b>	<u>1,166,739</u>	<u>1,166,739</u>

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19. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net expenditure/income for the year (as per the Statement of financial activities)	(58,430)	12,540
<b>Adjustments for:</b>		
Depreciation charges	4,382	4,364
Gains/(losses) on investments	(24,532)	-
Dividends, interest and rents from investments	(16,525)	(15,328)
Loss on the sale of fixed assets	-	454
Decrease/(increase) in debtors	49,063	(19,918)
Increase in creditors	3,903	124
<b>Net cash (used in) operating activities</b>	<b>(42,139)</b>	<b>(17,764)</b>

20. Analysis of cash and cash equivalents

	2021 £	2020 £
Bank accounts	334,225	360,218
Cash in hand	70	70
<b>Total cash and cash equivalents</b>	<b>334,295</b>	<b>360,288</b>

21. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	360,288	(25,993)	334,295

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**22. Operating lease commitments**

At 31 March 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	6,556	6,859
Later than 1 year and not later than 5 years	15,417	13,847
	<u>21,973</u>	<u>20,706</u>