
THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2015

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THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2015

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

Martin Keeley, President
Kofi Aidoo, Senior Vice-President
Drew Hall, Junior Vice-President
Martin Henry, Honorary Treasurer

Patricia Sheldon (resigned 21 November 2014)
Bob Drummond
Colin Wallace
David Duffy
Christine Morrison
Graham Robertson
Bernard Forteath
Paul Bradley
Brian Lawrie
Lorraine MacGillivray
John Sleith
George McCracken (resigned 21 November 2014)
Alan Morrison
Heather Dick (resigned 21 November 2014)
George Fairgrieve
Christine Fraser
Wendy Barrie
Sandy Fraser
Sarah MacLeod-Bonnar
Louise Cunningham
Pat Hoey
Gwyneth Kerwin
Susan Geddes (co-opted 7 March 2015)
Lisa McCann (elected 21 November 2014)

Charity registered number

SC009406

Principal office

19 Torphichen Street
Edinburgh
EH3 8HX

Secretary

Tom Bell

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2015

Administrative details (continued)

Independent auditors

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

Bankers

Clydesdale Bank Plc
Festival Square
50 Lothian Road
Edinburgh
EH3 9BY

Solicitors

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

**CHARITY TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2015**

The Charity Trustees present their annual report together with the audited financial statements of The Royal Environmental Health Institute of Scotland (the charity) for the year ended 31 March 2015. 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) "Accounting and Reporting by Charities" issued in March 2005.

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 8th March 2001 and was recognised as a charity on 11th May 2001, charity number SC009406.

RECRUITMENT AND APPOINTMENT OF NEW 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 the guidance (Guidance for Charity Trustees - Acting with Care and Diligence) published by OSCR in August 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

ORGANISATIONAL STRUCTURE

The Council is the governing body of the Institute and consists of 27 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 has established a register and will conduct a review of the major risks to which the charity is exposed on an annual basis.

CHARITY TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2015

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

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.

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 27 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.

CHARITY TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2015

Achievements and performance

REVIEW OF ACTIVITIES

During the year good progress was made with regard to the objects for which the Institute was established and with the pursuance of its charitable purposes.

The Institute was once more very involved with education and training within the community, particularly in schools, colleges, universities, prisons, community groups and in industry. In the calendar year 2014, 34,015 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 and Elementary Food and Health courses, the latter developed to promote healthy eating to the general public, continue to be delivered in Scottish secondary schools as part of the Institute's Secondary Schools Training Initiative. These courses support the teaching of safe healthy eating and healthy lifestyles. Once again the REHIS Introduction to Food Hygiene Course was included in the Initiative. This is a non-examinable awareness raising course which is more suited to some pupils. All the courses help to meet the 'experiences and outcomes' of the Curriculum for Excellence. A total of 193 secondary schools took part in the 2014 Food Standards Agency Scotland (now Food Standards Scotland) funded project which involved around 12,300 pupils achieving the Elementary Food Hygiene Certificate and 5,500 gaining the Introduction to Food Hygiene Certificate.

Learning in health and wellbeing ensures that children and young people develop the knowledge, understanding and skills which they need now and in the future. The Institute is delighted to be included as a food partner with Education Scotland's health and wellbeing food and health team, along with other organisations, to support food education projects.

The Institute is also an awarding body for qualifications in Infection Control, Occupational Health and Safety at Introductory, Elementary, Intermediate and Advanced levels. Including the Elementary Food Hygiene Certificates a total of 48,566 certificates were issued. REHIS also has three courses; Introduction, Elementary and Intermediate Food Hygiene Certificate, available by e-learning to allow the training to reach all areas of the community where face to face training is not always available.

Work continued on three new REHIS accredited courses; Elementary Cooking Skills, Emergency First Aid at Work, and Elementary Legionella Course. The Elementary Cooking Skills Course is intended for anyone with an interest in food and cooking with little or no cooking experience to provide participants with basic cooking skills with the aim of increasing their confidence, skills and knowledge. The Emergency First Aid at Work Course syllabus is in line with the HSE Guidelines and is suited for low risk environments or where a risk assessment identifies a requirement for a first aider trained in emergency first aid at work. The Elementary Legionella Awareness Course provides candidates with an overall awareness of Legionella, the hazards and controls and how to conduct a risk assessment in line with the HSE Approved Code of Practice and Guidance relevant to Legionnaire's Disease.

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. Over 1,100 joint award certificates were presented in 2014.

The new joint award with Coeliac UK was launched in 2014 to assist the food industry understand gluten-free provision. The course is designed for anyone in the food industry to gain an understanding of coeliac disease, gluten-free labelling, providing gluten-free foods and the benefits of providing gluten-free foods.

CHARITY TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2015

Achievements and performance

The Allergy Awareness joint award, established in partnership with Allergy Action, and training partner Allergy and Hygiene Solutions Ltd, has grown considerably since its launch in 2011 and has now increased the team of trainers throughout Scotland. All trainers are experienced REHIS course presenters who have undertaken specialist food allergy learning. They are equipped with bespoke course and assessment materials suitable for food handlers working in hotels, restaurants, takeaways, nurseries, schools, hospitals and home care / care homes.

The lengthy association with Seafish continues with the four joint awards being delivered throughout Scotland to ensure high standards in the seafood industry.

Again, REHIS and the Scottish Qualifications Authority (SQA) continue to work together in updating the SVQ units and modules which are also accredited by REHIS.

The annual REHIS Presenters' Seminar for Registered Course Presenters took place in October in Clydebank and, as ever, this proved to be a popular event with over 100 delegates attending. The seminar provided an update on developments in the areas of food safety, infection control and health and safety. Participation in this event gives the Institute's course presenters the opportunity to update their knowledge and understanding and to be able to pass this on to course participants.

The Food and Health Presenters' Update also took place earlier in the year in Edinburgh to provide an update on food and health topics. The official launch of the new REHIS Elementary Cooking Skills Course, took place at this event.

The Institute's partnership working with Community Food and Health Scotland (CFHS) remains strong. CFHS aim 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 are instrumental in supporting the growth of the Elementary Cooking Skills training within low-income communities in Scotland.

The Institute continued to work with local, national and international partner organisations and stakeholders throughout the year to promote the improvement and protection of health and wellbeing and the important role that the Environmental Health Profession plays across Scotland.

The Institute's long standing relationship with ASH Scotland continues to flourish. The Institute is represented on the SCOT Steering Group, working alongside other key stakeholders with an interest in reducing the harmful health effects of using tobacco based products through policy development, lobbying and responding to public consultations.

The Institute continues to support the development and management of the Occupational Safety and Health Consultants' Register (OSHCR). This UK-wide register was launched in 2012 in response to a UK Government commission report on health and safety "Common Sense, Common Safety" which was published in October 2010. OSHCR is the national voluntary register which allows businesses and members of the public to search for a health and safety consultant with relevant experience and competency in specific areas of professional practice relevant to customers' needs. There are currently around 2,000 consultants registered with OSHCR, many of whom are members of the Institute. Chartered Environmental Health Officers who comply with the Scheme of Continuing Professional Development (CPD) and agree to undertake a minimum of 5 hours CPD each year relevant to health and safety are eligible to apply, subject to meeting additional criteria. In 2014/15, OSHCR launched a new website which makes it easier for members of the public to search for consultants with specific skills and experiences. Registrants were also provided with access to enhanced profiles which will allow them to promote their knowledge, skills and experiences using customer friendly templates.

CHARITY TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2015

Achievements and performance

Over the past year, the Scottish Government has made significant progress with the review of public health services in Scotland. The Institute continues to engage with the Scottish Government and many other stakeholders to ensure that the Environmental Health Profession is promoted and recognised for its significant contribution to public health and health protection in Scotland. This has been achieved through responding to national consultations, attending focus groups and engagement events and meeting directly with colleagues from the Scottish Government. The Institute is represented on the Health Protection Network (HPN) Advisory Group on Education (HPEAG), the Scottish Public Health Workforce Development Group (SPHWDG) and the Public Health Regulation Advisory Group (PHRAG). The Institute's involvement in such groups is essential to ensure that the professional identity of environmental health practice is maintained and the significant contribution that the profession plays in securing the improvement and protection of the health of Scotland's people. The Scottish Government's review of public health services in Scotland is due to report in November 2015, and the Institute will proactively engage with the membership and other relevant stakeholders to ensure that any recommendations relevant to environmental health practice is addressed.

The proposed changes to the regulation of the wider public health workforce continue to attract attention across the public health landscape. The Department of Health confirmed in January 2015 that the Health and Care Professions Council (HCPC) will now regulate non-medically qualified Public Health Specialists and this title will also become protected. As yet, there is no definite timescale for implementation; however the Institute will continue to work with those members affected by this decision.

The Food Standards Agency Scotland (FSAS) and the Institute continue to work collaboratively in areas of education, training and policy development. One of the most significant changes over the last year is the consultation relating to the establishment of Food Standards Scotland (FSS). The Institute has provided detailed responses to the Scottish Government's consultation process and presented evidence to the Health and Sports Committee relating to the organisational structure, governance arrangements and regulation and enforcement activities and responsibilities. The Institute is committed to working with FSS to ensure that high standards of food public health are maintained and promoted.

The Scheme of Continuing Professional Development is regularly reviewed and, while the structure of the Scheme remains unchanged, all scheme participants are now required to submit a substantive report at least once every three years. Each such report must cover one core area of professional practice and align this with at least one of the core competencies for professional practice.

The Scheme of Professional Practice for Student/Graduate Trainee Environmental Health and the current version was amended to reflect changes to the wider public health landscape and professional environmental health practice. Recommendations for further revisions will be presented to the Council of the Institute in early 2016.

The Institute has responded to a number of consultations over the past year including those affecting public health regulation, food safety, tobacco control and health improvement. The Institute has further promoted its stance on the use of electronic cigarettes through media interviews and presenting oral evidence to the Health and Sports Committee of the Scottish Parliament. The Institute continues to work constructively with ASH Scotland and other organisations and professional bodies with an interest in tobacco and health through actively participating in the deliberations of the SCOT Steering Group.

The Institute's Meritorious Endeavours in Environmental Health Award, presented to individuals who are deemed by the Institute to have made a significant contribution to the improvement and protection of health and wellbeing in Scotland, was presented to William Gray, National Officer for Community Food and Health Scotland, at the Annual Awards Ceremony.

CHARITY TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2015

Achievements and performance

The Institute and the Malawi Environmental Health Association (MEHA) continue to develop their long-standing partnership. The Institute provided further support to MEHA by paying for its annual subscription to the International Federation of Environmental Health and will work with the Association to promote the presentation of the World Congress on Environmental Health in Malawi's capital, Lilongwe, next year. The Institute also paid the annual subscription to the Federation for the Zimbabwe Environmental Health Practitioners' Association.

The Institute's website continues to be developed to improve communication of its charitable activities to members and to the general public. An e-newsletter, accessible from the website, provides a focus for the many professional groups contributing to the improvement and protection of health and wellbeing in Scotland and continues to be produced on a monthly basis.

Financial review

RESERVES POLICY

The Institute's General Operations fund provides the necessary money to finance normal operational activities. It is comprised both of current and fixed assets from the balance sheet. It is the Council's view that the General Operations fund should be maintained at a value of at least half the Institute's expected expenditure in the next financial year.

The interest received by investing the General Reserve fund is used to finance special projects, provide a travelling scholarship and fund various prizes and awards each year. Bank interest of £3,233 was received during the year and added to the General Reserve fund. A range of educational prizes and awards totalling £2,275 were funded from the General Reserve fund during the year. The Charity Trustees have reviewed the General Reserve fund and consider it is no longer required. The balance has been transferred to the General Operations fund.

The designated Capital fund was created during the year to reflect the net book value of the tangible fixed assets. The fund will be reduced over the useful economic lives of the assets in line with depreciation.

The e-rehis reserve is used to finance development work on the Institute's website.

PRINCIPAL FUNDING SOURCES

In addition to income from membership subscriptions (8%) the Institute also gains income from a wide range of training and educational activities (91%), from bank interest (0.5%) and other sources (0.5%). This income is derived from activities in pursuit of its Royal Charter objects. The Institute is an independent and self-financing organisation. It neither seeks nor receives grant aid.

INVESTMENT POLICY AND OBJECTIVES

The investment of the Institute's funds continued, during the year, by deposit with an established bank. The Charity Trustees continue to review the investment policy.

FUTURE DEVELOPMENTS

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

CHARITY TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2015

CHARITY TRUSTEES' RESPONSIBILITIES STATEMENT

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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgments 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Charity Trustees are responsible for keeping proper 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 and the provisions of the charity's constitution. 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.

This report was approved by the Charity Trustees on

and signed on their behalf by:

Martin Keeley
President

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

INDEPENDENT AUDITORS' REPORT TO THE CHARITY TRUSTEES OF THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

We have audited the financial statements of The Royal Environmental Health Institute of Scotland for the year ended 31 March 2015 set out on pages 12 to 23. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the Charity Trustees those matters we are required to state to them in an Auditors' 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 opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF CHARITY TRUSTEES AND AUDITORS

As explained more fully in the Charity Trustees' responsibilities statement, the Charity Trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditors under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report to you in accordance with regulations made under that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Charity Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Charity Trustees' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2015 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 applicable to Smaller Entities; 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.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**INDEPENDENT AUDITORS' REPORT TO THE CHARITY TRUSTEES OF THE ROYAL ENVIRONMENTAL
HEALTH INSTITUTE OF SCOTLAND**

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.

French Duncan LLP

Statutory Auditors & Chartered Accountants

Macfarlane Gray House

Castlecraig Business Park

Springbank Road

Stirling

FK7 7WT

Date:

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 2015**

	Note	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
INCOMING RESOURCES				
Incoming resources from generated funds:				
Voluntary income	2	60,464	60,464	62,874
Investment income	3	3,233	3,233	3,366
Incoming resources from charitable activities:				
Stimulating general interest	4	520,402	520,402	543,098
Education and training		112,726	112,726	112,946
Professional practice and conduct		8,720	8,720	9,570
TOTAL INCOMING RESOURCES		705,545	705,545	731,854
RESOURCES EXPENDED				
Costs of generating funds:				
Costs of generating voluntary income	5	2,901	2,901	2,668
Charitable activities	6	608,658	608,658	653,571
Governance costs	9	58,447	58,447	55,530
TOTAL RESOURCES EXPENDED		670,006	670,006	711,769
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME FOR THE YEAR		35,539	35,539	20,085
<i>Total funds at 1 April 2014</i>		<i>1,205,142</i>	<i>1,205,142</i>	<i>1,185,057</i>
TOTAL FUNDS AT 31 MARCH 2015		1,240,681	1,240,681	1,205,142

The notes on pages 14 to 23 form part of these financial statements.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**BALANCE SHEET
AS AT 31 MARCH 2015**

	Note	£	2015 £	£	2014 £
FIXED ASSETS					
Tangible assets	13		389,642		395,884
CURRENT ASSETS					
Debtors	14	118,025		126,418	
Cash at bank and in hand		759,912		701,045	
			<u>877,937</u>	<u>827,463</u>	
CREDITORS: amounts falling due within one year	15	(26,898)		(18,205)	
NET CURRENT ASSETS			851,039		809,258
NET ASSETS			1,240,681		1,205,142
CHARITY FUNDS					
Unrestricted funds	16		1,240,681		1,205,142
TOTAL FUNDS			1,240,681		1,205,142

The financial statements were approved by the Charity Trustees on their behalf, by:

and signed on

Martin Keeley
President

Martin Henry
Honorary Treasurer

The notes on pages 14 to 23 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in March 2005 and applicable accounting standards.

1.2 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 notes to the financial statements.

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 notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

1.4 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

1.5 Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the statement of financial activity 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

1. ACCOUNTING POLICIES (continued)

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives 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.

1.7 Operating leases

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

1.8 Foreign currencies

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

1.9 Pensions

The charity contributes to personal pension schemes. The assets of the fund 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.

1.10 Taxation

The charity is exempt from tax on its charitable activities.

1.11 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.

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

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

2. VOLUNTARY INCOME

	Unrestricted funds 2015 £	Total funds 2015 £	<i>Total funds 2014 £</i>
Local authority contributions	3,750	3,750	4,200
Subscriptions	56,714	56,714	58,674
	<hr/>	<hr/>	<hr/>
Voluntary income	60,464	60,464	62,874
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

3. INVESTMENT INCOME

	Unrestricted funds 2015 £	Total funds 2015 £	<i>Total funds 2014 £</i>
Bank interest	3,233	3,233	3,366
	<hr/>	<hr/>	<hr/>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2015 £	Total funds 2015 £	<i>Total funds 2014 £</i>
Stimulating general interest	520,402	520,402	543,098
Education and training	112,726	112,726	112,946
Professional development	8,720	8,720	9,570
	<hr/>	<hr/>	<hr/>
	641,848	641,848	665,614
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Stimulating general interest £	Education and training £	Professional development £	2015 £	2014 £
Elementary food hygiene	383,452	-	-	383,452	414,403
Intermediate food hygiene	46,841	-	-	46,841	35,317
Advanced food hygiene	6,376	-	-	6,376	5,995
Elementary health and safety	24,642	-	-	24,642	31,016
Introduction to health and safety	1,428	-	-	1,428	2,213
Intermediate health and safety	3,133	-	-	3,133	608
Centre enrolments	29,009	-	-	29,009	29,015
Sales of training books and videos	3,471	-	-	3,471	3,006
Joint awards	6,300	-	-	6,300	3,320
Centre South	15,610	-	-	15,610	12,840
Advanced health and safety Centre North	140	-	-	140	5,205
Courses	-	70,939	-	70,939	60,074
SFSORB	-	310	-	310	600
Intermediate HACCP practices	-	2,046	-	2,046	2,381
Introduction to HACCP practices	-	4,485	-	4,485	5,228
Introduction to food hygiene	-	12,043	-	12,043	14,406
Food and health	-	13,194	-	13,194	17,827
HACCP for caterers	-	575	-	575	761
Control of infection	-	9,134	-	9,134	11,669
EHO examinations	-	-	1,290	1,290	2,640
EHO registrations	-	-	3,380	3,380	4,180
Journal income	-	-	4,050	4,050	2,750
Total	520,402	112,726	8,720	641,848	665,614

5. COSTS OF GENERATING VOLUNTARY INCOME

	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
Voluntary income staff costs	2,901	2,901	2,668

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

6. EXPENDITURE BY CHARITABLE ACTIVITY

SUMMARY BY EXPENDITURE TYPE

	Staff costs 2015 £	Depreciation 2015 £	Other costs 2015 £	Total 2015 £	<i>Total</i> 2014 £
Charitable activities	242,353	3,085	363,220	608,658	653,571

7. DIRECT COSTS

	Direct costs £	Total 2015 £	<i>Total</i> 2014 £
Training	151,931	151,931	189,527
Conference and courses	43,500	43,500	34,551
Examinations	14,262	14,262	13,757
Journal	20,845	20,845	22,847
e-rehis	6,225	6,225	6,524
Promotion of environmental health	6,433	6,433	7,399
Prizes	2,275	2,275	2,525
Centres	13,930	13,930	17,956
World congress	5,960	5,960	2,550
Student placement	-	-	2,500
Annual presentation	2,931	2,931	3,881
Recruitment	770	770	365
Wages and salaries	179,581	179,581	189,619
National insurance	13,681	13,681	17,461
Pension cost	5,485	5,485	4,953
	467,809	467,809	516,415

8. SUPPORT COSTS

	Support costs £	Total 2015 £	<i>Total</i> 2014 £
Training	510	510	-
Premises and general costs	78,681	78,681	76,049
Insurance	8,597	8,597	8,552
Bad debts	259	259	4,381
Bank charges	1,575	1,575	1,225
(Profit)/loss on disposal	4,536	4,536	-
Wages and salaries	38,497	38,497	36,846
National insurance	3,914	3,914	3,810
Pension cost	1,195	1,195	1,335
Depreciation	3,085	3,085	4,958
	140,849	140,849	137,156

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

9. GOVERNANCE COSTS

	Unrestricted funds 2015 £	Total funds 2015 £	<i>Total funds 2014 £</i>
Auditors' remuneration	8,819	8,819	8,485
Legal and professional fees	6,870	6,870	4,778
Charity trustees and committees	13,656	13,656	13,617
Staff costs - wages and salaries	25,270	25,270	24,656
Staff costs - NI	2,637	2,637	2,659
Staff costs - pension costs	1,195	1,195	1,335
	<u>58,447</u>	<u>58,447</u>	<u>55,530</u>

10. NET INCOMING RESOURCES

This is stated after charging:

	2015 £	<i>2014 £</i>
Depreciation of tangible fixed assets: - owned by the charity	3,085	4,958
Auditors' remuneration	8,819	8,485
Pension costs	7,875	7,623
	<u>19,779</u>	<u>21,066</u>

11. CHARITY TRUSTEES' REMUNERATION AND BENEFITS

The Institute's Royal Charter and Bye-Laws give the Council the authority to remunerate Charity Trustees. Remuneration amounting to £5,645 (2014 - £5,911) was paid to 11 (2014 - 12) Charity Trustees and is made up per the table below.

Expenses for attending meetings amounting to £17,090 (2014 - £15,726) were reimbursed to 26 (2014 - 26) Charity Trustees.

Charity Trustee	£	Details
Brian Lawrie	55	Examiner fees
Christine Morrison	34	Examiner fees
Pat Hoey	450	Honoraria
Graham Robertson	110	Examiner fees
George McCracken	2,555	Examiner fees
Martin Keeley	121	Examiner fees
Bob Drummond	560	Examiner fees & Honoraria
Lorraine MacGillivray	290	Examiner fees
Martin Henry	1,250	Honoraria
John Sleith	110	Examiner fees
Sandy Fraser	110	Examiner fees

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

12. STAFF COSTS

Staff costs were as follows:

	2015 £	2014 £
Wages and salaries	245,994	253,559
Social security costs	20,488	24,160
Other pension costs	7,875	7,623
	<u>274,357</u>	<u>285,342</u>

The average monthly number of employees during the year was as follows:

	2015 No.	2014 No.
Average number of employees in the year	<u>10</u>	<u>10</u>

The number of higher paid employees was:

	2015 No.	2014 No.
In the band £60,001 - £70,000	<u>1</u>	<u>1</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

13. TANGIBLE FIXED ASSETS

	Heritable property £	Furniture and equipment £	Computer equipment £	Total £
Cost				
At 1 April 2014	376,747	45,841	112,518	535,106
Additions	-	965	414	1,379
Disposals	-	(15,242)	-	(15,242)
At 31 March 2015	<u>376,747</u>	<u>31,564</u>	<u>112,932</u>	<u>521,243</u>
Depreciation				
At 1 April 2014	-	31,600	107,622	139,222
Charge for the year	-	1,469	1,616	3,085
On disposals	-	(10,706)	-	(10,706)
At 31 March 2015	<u>-</u>	<u>22,363</u>	<u>109,238</u>	<u>131,601</u>
Net book value				
At 31 March 2015	<u>376,747</u>	<u>9,201</u>	<u>3,694</u>	<u>389,642</u>
At 31 March 2014	<u>376,747</u>	<u>14,241</u>	<u>4,896</u>	<u>395,884</u>

14. DEBTORS

	2015 £	2014 £
Trade debtors	104,208	112,367
Other debtors and prepayments	13,817	14,051
	<u>118,025</u>	<u>126,418</u>

15. CREDITORS:
Amounts falling due within one year

	2015 £	2014 £
Trade creditors	8,943	2,981
Accrued expenses	17,955	15,224
	<u>26,898</u>	<u>18,205</u>

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015**

16. STATEMENT OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
Designated funds					
e-rehis reserve	20,000	-	(6,225)	6,225	20,000
General Reserve fund	587,432	3,233	(2,275)	(588,390)	-
Capital fund	-	-	-	389,642	389,642
	<u>607,432</u>	<u>3,233</u>	<u>(8,500)</u>	<u>(192,523)</u>	<u>409,642</u>
General funds					
General Operations fund	597,710	702,312	(661,506)	192,523	831,039
Total Unrestricted funds	<u>1,205,142</u>	<u>705,545</u>	<u>(670,006)</u>	<u>-</u>	<u>1,240,681</u>
Total of funds	<u><u>1,205,142</u></u>	<u><u>705,545</u></u>	<u><u>(670,006)</u></u>	<u><u>-</u></u>	<u><u>1,240,681</u></u>

SUMMARY OF FUNDS

	Brought Forward £	Incoming resources £	Resources Expended £	Transfers in/out £	Carried Forward £
Designated funds	607,432	3,233	(8,500)	(192,523)	409,642
General funds	597,710	702,312	(661,506)	192,523	831,039
	<u>1,205,142</u>	<u>705,545</u>	<u>(670,006)</u>	<u>-</u>	<u>1,240,681</u>

Designated funds are funds which the Council have set aside for particular purposes as outlined in the reserves policy in the Charity Trustees' Report.

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2015 £	Total funds 2015 £	Total funds 2014 £
Tangible fixed assets	389,642	389,642	395,884
Current assets	877,937	877,937	827,463
Creditors due within one year	(26,898)	(26,898)	(18,205)
	<u>1,240,681</u>	<u>1,240,681</u>	<u>1,205,142</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2015

18. OPERATING LEASE COMMITMENTS

At 31 March 2015 the charity had annual commitments under non-cancellable operating leases as follows:

	2015 £	2014 £
Expiry date:		
Between 2 and 5 years	4,406	-

19. FUNDS RECEIVED AS AGENT

The Food Standards Agency Scotland (FSAS) supported the training of a small number of Scottish local authority employed Student/Graduate Trainee Environmental Health Officers (S/GT EHOs) over a number of years. The funding was paid by the FSAS directly to the Society of Chief Officers of Environmental Health in Scotland (SoCOEHS) for disbursement to individual local authorities which met the agreed criteria. Due to changes to the Food Standards Agency's procurement arrangements two years ago the FSAS was no longer able to pay funds to the SoCOEHS and REHIS agreed to act as an intermediary in the disbursement of the funds to individual local authorities subject to the conditions set out in a Memorandum of Understanding agreed between the FSAS and REHIS. REHIS has no say in which local authority receives the funding.

At 31 March 2015 REHIS held £nil (2014 - £5,834) in its bank account on behalf of the FSAS and this amount is not included in the balance sheet.