
THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Charity Trustees and Advisers	1 - 2
Charity Trustees' Report	3 - 10
Independent Auditor's Report on the Financial Statements	11 - 14
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Financial Statements	18 - 34

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS CHARITY TRUSTEES AND
ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022

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

Louise Cunningham, President
Evonne Bauer, Senior Vice-President
Lynn Crothers, Junior Vice-President
Professor Kofi Aidoo (resigned 19 November 2021)
Wendy Barrie
Paul Bradley
Liz Budde (appointed 19 November 2021)
Catherine Busson
Andrew Campbell
David Duffy
Bernard Forteath (resigned 19 November 2021)
Christine Fraser
Susan Geddes
Martin Henry
Pat Hoey
Coila Hunter (appointed 19 November 2021)
Martin Keeley (deceased 9 January 2022)
Lorraine MacGillivray (resigned 19 November 2021)
Moira Malcolm (appointed 19 November 2021)
Lisa McCann
Gail McElroy
Lindsey-Anne McNeil
Jan Miller
John Murray
Carrie Pollock (appointed 19 November 2021)
Sheena Redmond
Chris Seyfried (appointed 19 November 2021)
Hazel Stevenson
Colin Wallace
Alan Yates (resigned 19 November 2021)

Charity registered number

SC009406

Principal office

19 Torphichen Street
Edinburgh
EH3 8HX

Secretary

Jackie McCabe

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS CHARITY TRUSTEES AND
ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

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 2021 to 31 March 2022. 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 in line with the requirements of its regulations. Other awards may be made at the discretion of the Council for educational activities related to environmental health.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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 25 members of the Institute's Council, 41 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

Some good progress was made during the year with regard to the objects for which the Institute was established and the pursuance of its charitable purposes. However, the beginning of this financial year saw the coronavirus pandemic restrictions still in place which continues to impact on the Community Training activities.

The Institute remains engaged with education and training within the community, particularly in schools, colleges, universities, prisons, community groups and in industry. In the calendar year 2021, 13,712 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 and the REHIS Elementary Food and Health course continues to be delivered in Scottish secondary schools as part of the Institute's Secondary Schools 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 2021 REHIS/Food Standards Scotland co-funded project. This involved around 15,000 pupils achieving Food Hygiene and Food and Health qualifications.

REHIS Food and Health courses, including the Introduction and Elementary Food and Health, the Eating Well for Older People 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 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 assisted in the production of two Health and Safety online modules.

The Institute is also an awarding body for qualifications in Infection Prevention and Control, Occupational Health and Safety, HACCP, Personal Licence Holder and First Aid at various levels. Including the Elementary Food Hygiene, a total of 24,774 certificates were issued in 2021.

During the year work was started on two new REHIS qualifications. Elementary Nutrition course which aims to provide a basic understanding of nutrition and healthy eating for anyone who works in a food business producing, preparing and serving food. Elementary Infection Prevention and Control for Skin Piercing and Tattooing Practitioners Course which aims to provide knowledge and understanding of the importance of infection prevention and control in order to reduce, if not remove, risks to public health from practices including cosmetic body piercing, acupuncture, electrolysis and tattooing.

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 ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

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. 832 joint award certificates were presented in 2021.

The REHIS Presenters' Seminar for registered course presenters took place in March as a half-day virtual online event. This proved to be a popular event with 85 participants attending. The seminar provided an update on developments in the areas of food safety, licensing, infection control and health and safety. Participation in this event gives the Institute's course presenters an opportunity to update their knowledge and understanding and to be able to pass this on to course participants.

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. This includes maintenance of the standards for and delivery of the qualification route for Environmental Health Officers (EHOs) and Food Safety Officers in Scotland; maintenance of the standards and assessment of CPD submissions and award of Chartered EHO status where applicable; assurance of the standing of the professional title, Environmental Health Officer; delivery of professional updates and courses; coordination and provision of responses to relevant formal consultations.

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 scheduled for October 2020 was postponed due to the impacts of the coronavirus pandemic and took place in May 2021. Four candidates were successful in receiving the REHIS Diploma in Environmental Health and one candidate was awarded the Higher Certificate in Food Standards Inspection by the Scottish Food Safety Officers' Registration Board. The examination diet scheduled for September 2021 was postponed to May 2022, again due to the impacts of the coronavirus pandemic.

The Scheme of Professional Practice, the training plan for student and graduate trainee EHOs, was updated and reissued in August 2021.

The accredited degree course, BSc (Hons) in Environmental Health with Professional Practice, saw the first students commence practical training in September 2021 as part of the degree programme. This revision of the course will be closely monitored but will facilitate additional professionals entering the profession.

It is acknowledged that the absence of a Masters qualification route into the profession, through distance learning, is a significant gap. Over the year a number of contacts have been made in an effort to resolve this. The Institute has engaged with the Scottish Government and a number of educational establishments to progress this matter and work is ongoing.

A new qualification awarded by the Scottish Food Safety Officers' Registration Board was launched, the Higher Certificate in Food Practice. This qualification will replace the three separate Higher Certificate qualifications awarded by the SFSORB and takes a more flexible approach as to how an individual may have gained the required academic knowledge.

Under the Regulations for the Scheme of Continuing Professional Development (CPD) the Institute has continued with the assessment of submitted CPD and maintenance of records of submission compliance with the Scheme. This provides a clear system for members to evidence their professional competence and commitment to ongoing professional development. The Scheme for EHOs permits the use of the title Chartered EHO, which is recognised nationally and internationally.

CHARITY TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

The Occupational Safety and Health Consultant's Register (OSHCR) is a UK-wide register 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 and now sits within the Institute of Occupational Safety and Health (IOSH). The Institute continues to have an influencing role through membership of a newly formed Advisory Committee.

Due to requests from public and private organisations for the names of EHOs prepared to carry out private work, the Institute has introduced a list of such professionals. Chartered EHOs are eligible to appear on this list and their name would be given to any enquirer seeking the Services which they can offer.

Exit from the European Union has had many impacts and this includes professional qualifications. The Institute maintained links with UK ENIC to keep abreast of the Professional Qualifications Bill. The profession of Environmental Health Officer does not fall within the scope of the Bill but one of the objectives of the Royal Charter of the Institute protects the title of Environmental Health Officer in Scotland, with the Institute being responsible for ensuring the required standards of those using this title.

The coronavirus pandemic instigated a shift to virtual meetings and the professional updates of the Institute were continued in 2021 using this medium. A Pollution update was held in April, a Food update in June, Health and Safety update in September, an Environmental Public Health and Housing update in December, all through virtual means. The increased attendance this attracted, and positive feedback received, means the Institute is likely to keep these events as virtual. In conjunction with the AGM, the Environmental Health update was held through a hybrid format with delegates able to attend virtually or in person. The Crime Investigation and Statement Writing course was delivered three times during the financial year, again through virtual means and well received. The trainer for this course has now retired and the Institute is in the process of engaging an alternative training provider for similar learning. Following on from the success of the Covid Compliance Officer training in the previous financial year, three further sessions of this course were delivered in financial year 2021/22.

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, 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.

The Institute regularly engages with Public Health Scotland and colleagues from within the Scottish Government, participating in the Cross Party Improving Scotland's Health Group and the Scottish Health Protection Network (SHPN) Workforce Development Group (WDG) and Workforce Education Development Group (WEDG). 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.

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.

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

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

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

Furthermore, 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.

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 Bernard Forteath for his many years of wholehearted dedication to the work of the Institute, the Environmental Health profession in Scotland and to International Federation of Environmental Health.

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 Edinburgh Community Food.

The financial year finished with an improved uptake in Community Training activities. However, the long-term impact of the pandemic continues to affect various aspects of the work of the Institute and one the Charity Trustees will continue to monitor over the next twelve months.

Financial Review

GOING CONCERN

The Charity Trustees have a reasonable expectation that the charity has sufficient 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.

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 £382,437. 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 £782,769. 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.

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.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

PRINCIPAL FUNDING SOURCES

In addition to income from membership subscriptions (9%) the Institute also gains income from a wide range of training and educational activities (86%) and other sources (5%). This income is derived from activities in pursuit of its Royal Charter objects. The Institute is an independent and self-financing organisation.

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.

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

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

ORGANISATIONAL STRUCTURE

The Council is the governing body of the Institute and consists of up to 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 maintains a risk register and reviews the major risks to which the charity may be exposed on an annual basis.

The risks associated with the pandemic and loss of income have been identified and it was agreed that the Charity Trustees take appropriate action to mitigate any risk to the Institute. This includes actions such as the facilitation of home working, remote meetings and virtual training events and courses.

Plans for future periods

FUTURE DEVELOPMENTS

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

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 and Food and Health Training Initiative which leads to students gaining industry recognised qualifications.

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 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 uses relating to environmental health, public health, health protection and well-being.

The Council and Management Committee will continue to review the Institute's finances during 2022/23.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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 propose a motion 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:



Louise Cunningham
President

Date: 3 / 9 / 22

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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

Opinion

We have audited the financial statements of The Royal Environmental Health institute of Scotland (the 'charity') for the year ended 31 March 2022 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 2022 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.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Charity Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters 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.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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

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
- 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.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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

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; and
- enquiring of management as to actual and potential litigation and claims.

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. 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
Castlecraig Business Park
Springbank Road
Stirling
FK7 7WT

Date: 14 September 2022

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 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	56,913	-	56,913	88,154
Charitable activities	6	398,543	55,000	453,543	315,115
Investments	5	16,259	-	16,259	16,525
Total income		471,715	55,000	526,715	419,794
Expenditure on:					
Charitable activities	7	437,453	55,000	492,453	502,756
Total expenditure		437,453	55,000	492,453	502,756
Net income/(expenditure) before net gains on investments					
		34,262	-	34,262	(82,962)
Net gains on investments		42,635	-	42,635	24,532
Net movement in funds		76,897	-	76,897	(58,430)
Reconciliation of funds:					
Total funds brought forward		1,108,309	-	1,108,309	1,166,739
Net movement in funds		76,897	-	76,897	(58,430)
Total funds carried forward		1,185,206	-	1,185,206	1,108,309

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

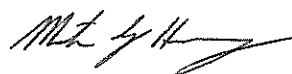
**BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	387,328	388,661
Investment property	13	395,441	352,806
		782,769	741,467
Current assets			
Debtors	14	68,589	56,657
Cash at bank and in hand		359,597	334,295
		428,186	390,952
Creditors: amounts falling due within one year	15	(25,749)	(24,110)
Net current assets		402,437	366,842
Total net assets		1,185,206	1,108,309
Charity funds			
Restricted funds	16	-	-
Unrestricted funds	16	1,185,206	1,108,309
Total funds		1,185,206	1,108,309

The financial statements were approved and authorised for issue by the Charity Trustees and signed on their behalf by:



Louise Cunningham
President



Martin Henry
Honorary Treasurer

Date: 3/9/22

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

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	19	11,557	(42,139)
Cash flows from investing activities			
Dividends, interest and rents from investments		16,259	16,525
Purchase of tangible fixed assets		(2,514)	(379)
Net cash provided by investing activities		13,745	16,146
Change in cash and cash equivalents in the year		25,302	(25,993)
Cash and cash equivalents at the beginning of the year		334,295	360,288
Cash and cash equivalents at the end of the year	20	<u>359,597</u>	<u>334,295</u>

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

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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 current inflationary and other economic conditions including any ongoing effects of the Covid pandemic on the charity and the services it provides 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. Over the last two years the Institute has adapted how it delivers its activities to ensure these can continue. The Charity Trustees have again reviewed the budgets and cash flow forecasts considering all of these conditions 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 2022

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 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.

2.7 Investments

In accordance with SORP 2019, 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.

2.8 Operating leases

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.9 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.

2.10 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.

2.11 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.

2.12 Liabilities 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.

2.13 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.

2.14 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.

2.15 Taxation

The charity is exempt from tax on its charitable activities.

2.16 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.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Government grants	384	384	29,681
Local authority affiliations	7,000	7,000	8,000
Subscriptions	49,529	49,529	50,473
	<u>56,913</u>	<u>56,913</u>	<u>88,154</u>
<i>Total 2021</i>	<u>88,154</u>	<u>88,154</u>	

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from property rental	16,259	16,259	16,525
<i>Total 2021</i>	<u>16,525</u>	<u>16,525</u>	

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Stimulating general interest	273,903	55,000	328,903	255,134
Education and training	89,585	-	89,585	53,541
Professional development	35,055	-	35,055	6,440
	<u>398,543</u>	<u>55,000</u>	<u>453,543</u>	<u>315,115</u>
<i>Total 2021</i>	<u>265,115</u>	<u>50,000</u>	<u>315,115</u>	

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Income from charitable activities

	Stimulating general interest 2022 £	Education and training 2022 £	Professional development 2022 £	Total funds 2022 £	Total funds 2021 £
Elementary food hygiene	210,881	-	-	210,881	153,995
Intermediate food hygiene	37,663	-	-	37,663	35,546
Advanced food hygiene	2,689	-	-	2,689	1,881
Introduction to food hygiene	-	7,831	-	7,831	27,827
Elementary health & safety	40,593	-	-	40,593	28,108
Introduction to health & safety	787	-	-	787	1,575
Intermediate health & safety	70	-	-	70	-
Advanced health & safety	417	-	-	417	353
Centre enrolments	26,300	-	-	26,300	27,425
Sales of training books and videos	1,296	-	-	1,296	785
Joint awards	4,512	-	-	4,512	2,711
Courses	-	20,495	1,200	21,695	15,802
First Aid	-	19,654	-	19,654	3,470
Intermediate HACCP practices	-	2,571	-	2,571	1,684
Introduction to HACCP practices	-	2,650	-	2,650	1,723
Food and health	-	2,643	-	2,643	2,651
HACCP for caterers	-	200	-	200	240
SCPLH	-	29,306	-	29,306	705
Control of infection	-	4,235	-	4,235	2,269
Professional Courses	-	-	24,610	24,610	3,280
Centre South	3,695	-	-	3,695	75
EHO Examinations	-	-	2,655	2,655	-
EHO Registrations	-	-	4,000	4,000	750
SFSORB	-	-	2,590	2,590	2,260
	<u>328,903</u>	<u>89,585</u>	<u>35,055</u>	<u>453,543</u>	<u>315,115</u>
<i>Total 2021</i>	<u>255,134</u>	<u>53,541</u>	<u>6,440</u>	<u>315,115</u>	

In 2021, £50,000 of the income relating to stimulating general interest was attributable to restricted funds (Food Hygiene Schools Initiative).

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Stimulating general interest	148,789	55,000	203,789	209,917
Education and training	165,820	-	165,820	169,008
Professional development	122,844	-	122,844	123,831
	<u>437,453</u>	<u>55,000</u>	<u>492,453</u>	<u>502,756</u>
<i>Total 2021</i>	<u>452,756</u>	<u>50,000</u>	<u>502,756</u>	

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Stimulating general interest	143,234	60,555	203,789	209,917
Education and training	105,265	60,555	165,820	169,008
Professional development	70,939	51,905	122,844	123,831
	<u>319,438</u>	<u>173,015</u>	<u>492,453</u>	<u>502,756</u>
<i>Total 2021</i>	<u>328,033</u>	<u>174,723</u>	<u>502,756</u>	

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Stimulating general interest 2022 £	Education and training 2022 £	Professional development 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	67,641	67,641	57,979	193,261	219,050
Training	65,558	28,100	-	93,658	95,039
Conference and courses	2,704	901	5,412	9,017	5,172
Examinations	-	1,688	3,938	5,626	653
Journal	801	445	534	1,780	3,303
E-REHIS	5,626	2,813	2,813	11,252	4,561
Promotion of environmental health	139	-	-	139	255
Prizes	79	-	237	316	-
Centres	646	3,677	-	4,323	-
World Congress	40	-	26	66	-
	<u>143,234</u>	<u>105,265</u>	<u>70,939</u>	<u>319,438</u>	<u>328,033</u>
<i>Total 2021</i>	<u>148,767</u>	<u>107,858</u>	<u>71,408</u>	<u>328,033</u>	

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Stimulating general interest 2022 £	Education and training 2022 £	Professional development 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	17,509	17,509	15,008	50,026	52,554
Depreciation	1,346	1,346	1,155	3,847	4,382
Premises and general costs	23,292	23,292	19,963	66,547	65,076
Insurance	2,994	2,994	2,567	8,555	8,263
Bank charges	469	469	404	1,342	1,379
Governance costs	14,945	14,945	12,808	42,698	43,069
	<u>60,555</u>	<u>60,555</u>	<u>51,905</u>	<u>173,015</u>	<u>174,723</u>
<i>Total 2021</i>	<u>61,150</u>	<u>61,150</u>	<u>52,423</u>	<u>174,723</u>	

Governance costs include an allocation of staff costs, depending on the time spent on these activities, amounting to £28,794 (2021 - £31,710).

9. Auditor's remuneration

The auditor's remuneration including VAT amounts to an auditor fee of £10,044 (2021 - £9,288).

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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 £2,302 (2021 - £2,271) was paid to 7 (2021 - 5) Charity Trustees and is made up per the table below.

Charity Trustee	£	Details
Professor Kofi Aidoo	132	Examiner fees
Andrew Campbell	55	Examiner fees
Martin Keeley	55	Examiner fees
Lindsey-Anne McNeil	570	Honoraria/examiner fees
Martin Henry	1,250	Honoraria
John Murray	120	Examiner fees
Chris Seyfried	120	Examiner fees

During the year ended 31 March 2022, expenses for attending meetings amounting to £71 were reimbursed to 2 Charity Trustees (2021 - £453 to 5 Charity Trustees).

11. Staff costs

	2022	2021
	£	£
Wages and salaries	237,849	268,396
Social security costs	21,600	21,061
Contribution to defined contribution pension schemes	12,632	13,857
	<u>272,081</u>	<u>303,314</u>

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

	2022	2021
	No.	No.
Average number of employees in the year	<u>10</u>	<u>10</u>

No employee received remuneration amounting to more than £60,000 in either year.

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 £64,787 (2021 - £66,347).

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

12. Tangible fixed assets

	Freehold property £	Furniture and equipment £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2021	376,747	31,478	90,350	498,575
Additions	-	-	2,514	2,514
At 31 March 2022	<u>376,747</u>	<u>31,478</u>	<u>92,864</u>	<u>501,089</u>
Depreciation				
At 1 April 2021	-	27,170	82,744	109,914
Charge for the year	-	646	3,201	3,847
At 31 March 2022	<u>-</u>	<u>27,816</u>	<u>85,945</u>	<u>113,761</u>
Net book value				
At 31 March 2022	<u>376,747</u>	<u>3,662</u>	<u>6,919</u>	<u>387,328</u>
At 31 March 2021	<u>376,747</u>	<u>4,308</u>	<u>7,606</u>	<u>388,661</u>

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

13. Investment property

	Freehold investment property £
Cost or valuation	
At 1 April 2021	352,806
Surplus on revaluation	42,635
	<hr/>
At 31 March 2022	<u>395,441</u>

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

	2022 £	2021 £
Due within one year		
Trade debtors	62,218	47,951
Other debtors	6,371	8,706
	<hr/>	<hr/>
	<u>68,589</u>	<u>56,657</u>

15. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	778	1,690
Accruals and deferred income	24,971	22,420
	<hr/>	<hr/>
	<u>25,749</u>	<u>24,110</u>

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Unrestricted funds						
Designated funds						
E-rehis reserve	20,000	-	(11,252)	11,252	-	20,000
Capital fund	741,467	-	(3,847)	2,514	42,635	782,769
	<u>761,467</u>	<u>-</u>	<u>(15,099)</u>	<u>13,766</u>	<u>42,635</u>	<u>802,769</u>
General funds						
General operations fund	346,842	471,715	(422,354)	(13,766)	-	382,437
Total Unrestricted funds	<u>1,108,309</u>	<u>471,715</u>	<u>(437,453)</u>	<u>-</u>	<u>42,635</u>	<u>1,185,206</u>
Restricted funds						
Food Hygiene Schools Initiative	-	55,000	(55,000)	-	-	-
Total of funds	<u>1,108,309</u>	<u>526,715</u>	<u>(492,453)</u>	<u>-</u>	<u>42,635</u>	<u>1,185,206</u>

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Gains/ (Losses)</i> £	<i>Balance at 31 March 2021</i> £
Unrestricted funds						
Designated funds						
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>
General funds						
General operations fund	425,801	369,794	(443,813)	(4,940)	-	346,842
Total Unrestricted funds	<u>1,166,739</u>	<u>369,794</u>	<u>(452,756)</u>	<u>-</u>	<u>24,532</u>	<u>1,108,309</u>
Restricted funds						
Food Hygiene Schools Initiative	-	50,000	(50,000)	-	-	-
Total of funds	<u>1,166,739</u>	<u>419,794</u>	<u>(502,756)</u>	<u>-</u>	<u>24,532</u>	<u>1,108,309</u>

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Designated funds	761,467	-	(15,099)	13,766	42,635	802,769
General funds	346,842	471,715	(422,354)	(13,766)	-	382,437
Restricted funds	-	55,000	(55,000)	-	-	-
	<u>1,108,309</u>	<u>526,715</u>	<u>(492,453)</u>	<u>-</u>	<u>42,635</u>	<u>1,185,206</u>

Summary of funds - prior 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>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	387,328	387,328
Investment property	395,441	395,441
Current assets	428,186	428,186
Creditors due within one year	(25,749)	(25,749)
Total	<u>1,185,206</u>	<u>1,185,206</u>

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
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)
Total	<u>1,108,309</u>	<u>1,108,309</u>

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

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>76,897</u>	<u>(58,430)</u>
Adjustments for:		
Depreciation charges	3,847	4,382
Gains on investments	(42,635)	(24,532)
Dividends, interest and rents from investments	(16,259)	(16,525)
(Increase)/Decrease in debtors	(11,932)	49,063
Increase in creditors	1,639	3,903
Net cash provided by/(used in) operating activities	<u>11,557</u>	<u>(42,139)</u>

20. Analysis of cash and cash equivalents

	2022 £	2021 £
Bank accounts	359,527	334,225
Cash in hand	70	70
Total cash and cash equivalents	<u>359,597</u>	<u>334,295</u>

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

21. Analysis of changes in net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	334,295	25,302	359,597

22. Operating lease commitments

At 31 March 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022	2021
	£	£
Not later than 1 year	6,237	6,556
Later than 1 year and not later than 5 years	9,180	15,417
	<u>15,417</u>	<u>21,973</u>