

Registration number 2026062

The International Federation of Environmental Health

Abbreviated accounts

for the year ended 31 December 2005



The International Federation of Environmental Health

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**Independent auditors' report to The International Federation of Environmental Health
under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages 2 to 3 together with the financial statements of The International Federation of Environmental Health for the year ended 31 December 2005 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's shareholders 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 company and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985 in respect of the year ended 31 December 2005, and the abbreviated accounts on pages 2 to 3 are properly prepared in accordance with those provisions.



**Phelan & Prescott
Chartered Accountants and
Registered auditors**

**River House
Home Avenue
Newry
BT34 2DL**

28 April 2006

The International Federation of Environmental Health

**Abbreviated balance sheet
as at 31 December 2005**

		2005		2004	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		1,042		1,226
Current assets					
Debtors		1,144		582	
Cash at bank and in hand		33,148		33,667	
		<u>34,292</u>		<u>34,249</u>	
Creditors: amounts falling due within one year		<u>(500)</u>		<u>(500)</u>	
Net current assets			33,792		33,749
Net assets			<u>34,834</u>		<u>34,975</u>
Capital and reserves					
Other reserves			4,055		4,055
Profit and loss account			30,779		30,920
Shareholders' funds			<u>34,834</u>		<u>34,975</u>

The abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 28 April 2006 and signed on its behalf by


Michael Halls
Director

The notes on page 3 form an integral part of these financial statements.

The International Federation of Environmental Health

Notes to the abbreviated financial statements for the year ended 31 December 2005

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention .

1.2. Subscriptions

Subscriptions are accounted for on an accruals basis. Amounts received in advance are carried forward. As an international organisation with members throughout the world it is not appropriate to show a geographic analysis of subscription income.

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings
and equipment - 25% reducing balance

2. Tax on (loss)/profit on ordinary activities

As a mutual trading association a liability to corporation tax arises only on interest receivable during the year.

3. Fixed assets

	Tangible fixed assets £
Cost	
At 1 January 2005	1,696
At 31 December 2005	1,696
Depreciation	
At 1 January 2005	470
Charge for year	184
At 31 December 2005	654
Net book values	
At 31 December 2005	1,042
At 31 December 2004	1,226