

Registration number 2026062

**The International Federation of Environmental Health
Company limited by guarantee**

Abbreviated accounts

for the year ended 31 December 2010

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**The International Federation of Environmental Health
Company limited by guarantee**

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**Independent auditors' report to The International Federation of Environmental Health, Company
limited by guarantee, under Section 449 of the Companies Act 2006**

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 2010 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special 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 company for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and the auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 444(1) and (3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with those provisions.



**W.R. Prescott (senior statutory auditor)
For and on behalf of Phelan & Prescott
Chartered Accountants and
Registered auditors**

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

2 April 2011

**The International Federation of Environmental Health
Company limited by guarantee**

**Abbreviated balance sheet
as at 31 December 2010**

Notes	2010		2009	
	£	£	£	£
Current assets				
Debtors	1,424		2,349	
Cash at bank and in hand	45,991		43,945	
	<u>47,415</u>		<u>46,294</u>	
Creditors: amounts falling due within one year	(505)		(505)	
Net current assets		<u>46,910</u>		<u>45,789</u>
Total assets less current liabilities		<u>46,910</u>		<u>45,789</u>
Net assets		<u><u>46,910</u></u>		<u><u>45,789</u></u>
Reserves				
Development Fund		34,886		4,055
General Fund		12,024		41,734
Members' funds		<u><u>46,910</u></u>		<u><u>45,789</u></u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The abbreviated accounts were approved by the Board on 2 April 2011 and signed on its behalf by



Robert Bradbury
Director

Registration number 2026062

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

**The International Federation of Environmental Health
Company limited by guarantee**

**Notes to the abbreviated financial statements
for the year ended 31 December 2010**

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board

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. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. Tax on profit on ordinary activities

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