

Company registration number: 2026062

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

Abridged financial statements

31 December 2017



Statement of consent to prepare abridged financial statements

All of the members of International Federation of Environmental Health (The) have consented to the preparation of the abridged statement of comprehensive income and the abridged statement of financial position for the current year ending 31 December 2017 in accordance with Section 444(2A) of the Companies Act 2006.

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

Contents

	Page
Directors and other information	1
Directors responsibilities statement	2
Abridged statement of financial position	3
Notes to the financial statements	4 - 6

International Federation of Environmental Health (The)
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Directors and other information

Directors	Rod House Stephen Bell Stephen Cooper Selva Mudaly Peter Archer Henroy Scarlett Jerry Chaka Ahmed Sulaiman Al Harka Bernard Forteath	(Appointed 1 January 2017)
Secretary	Anne Godfrey	
Company number	2026062	
Registered office	Chadwick Court 15 Hatfields London SE 1 8DJ	
Business address	Chadwick Court 15 Hatfields London SE 1 8DJ	
Auditor	Phelan & Prescott River House Home Avenue Newry BT34 2DL	
Bankers	HSBC Poultry & Princes St Branch PO Box 648 27-32 Poultry Street London	

International Federation of Environmental Health (The)
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Directors responsibilities statement
Year ended 31 December 2017

The directors are responsible for preparing the directors report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**International Federation of Environmental Health (The)
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**Abridged statement of financial position
31 December 2017**

	Note	2017 £	£	2016 £	£
Current assets					
Debtors		1,759		1,932	
Cash at bank and in hand		35,709		42,599	
		<u>37,468</u>		<u>44,531</u>	
Creditors: amounts falling due within one year		<u>(504)</u>		<u>(504)</u>	
Net current assets			36,964		44,027
Total assets less current liabilities			36,964		44,027
Net assets			<u>36,964</u>		<u>44,027</u>
Capital and reserves					
Other reserves			28,886		34,886
General Fund			8,078		9,141
Members funds			<u>36,964</u>		<u>44,027</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged statement of comprehensive income has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 16 February 2018, and are signed on behalf of the board by:



Stephen Cooper
Director



Rod House
Director

Company registration number: 2026062

The notes on pages 4 to 6 form part of these financial statements.

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

**Notes to the financial statements
Year ended 31 December 2017**

1. General information

The company is a private company limited by guarantee, registered in England. The address of the registered office is Chadwick Court, 15 Hatfields, London, SE 1 8DJ.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover relates to 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.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

**International Federation of Environmental Health (The)
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**Notes to the financial statements (continued)
Year ended 31 December 2017**

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The IFEH was incorporated as a private company limited by Guarantee on 6 June 1986. Under the Memorandum of Association of the IFEH the liability of individual members is restricted to a maximum of £5.

5. Loss before taxation

Loss before taxation is stated after charging/(crediting):

	2017	2016
	£	£
Fees payable for the audit of the financial statements	750	750

6. Summary audit opinion

The auditor's report for the year dated 16 February 2018 was unqualified.

The senior statutory auditor was J.A. Rogers, for and on behalf of Phelan & Prescott.

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

**Notes to the financial statements (continued)
Year ended 31 December 2017**

7. Development Fund

The Federation maintains a Development Fund, which has as its primary source of revenue a capitation fee levied on attendees at World Congresses. A secondary source is the occasional transfer of surplus funds from general revenue. The purpose of the fund is to make attendance at World Congresses possible and to provide temporary funding ('seed money') for organizing World Congress. The Development Fund is accounted for separately from other sources of income to the Federation.

8. Corporation Tax

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