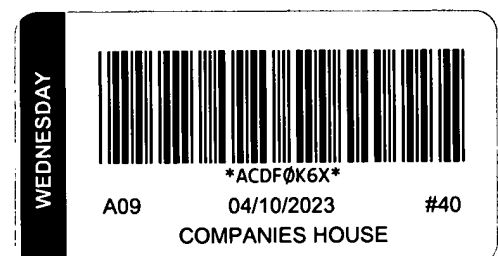


Company registration number: 2026062

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

Unaudited filleted abridged financial statements

31 December 2022



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 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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

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

Directors and other information

Directors	Mr Jan Homma	(Appointed 13 April 2022)
	Mr Jesse Bliss	
	Mr Selva Mudaly	
	Mr Henroy Scarlett	
	Mr Andrew Mathieson	
	Mr Nkhumeleni NemaKonde	(Appointed 22 August 2022)
Secretary	Robert Bradbury	
Company number	2026062	
Registered office	Chadwick Court 15 Hatfields London SE 1 8DJ	
Business address	Chadwick Court 15 Hatfields London SE 1 8DJ	
Accountants	Phelan & Prescott River House Home Avenue Newry Co Down BT34 2DL	
Bankers	HSBC 60 Queen Victoria Street London EC4N 4TR	

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

**Report to the board of directors on the preparation of the
unaudited statutory financial statements of International Federation of Environmental Health (The)
Year ended 31 December 2022**

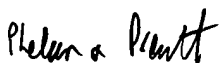
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of International Federation of Environmental Health (The) for the year ended 31 December 2022 which comprise the abridged statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at www.charteredaccountants.ie.

This report is made solely to the board of directors of International Federation of Environmental Health (The), as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of International Federation of Environmental Health (The) and state those matters that we have agreed to state to the board of directors of International Federation of Environmental Health (The) as a body, in this report in accordance with the requirements of Chartered Accountants Ireland as detailed at www.charteredaccountants.ie. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than International Federation of Environmental Health (The) and its board of directors as a body for our work or for this report.

It is your duty to ensure that International Federation of Environmental Health (The) has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of International Federation of Environmental Health (The). You consider that International Federation of Environmental Health (The) is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of International Federation of Environmental Health (The). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Phelan & Prescott
Chartered Accountants

River House
Home Avenue
Newry
Co Down
BT34 2DL

28 September 2023

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

**Abridged statement of financial position
31 December 2022**

	Note	2022 £	£	2021 £	£
Current assets					
Debtors		14,745		3,604	
Cash at bank and in hand		61,506		69,195	
		<u>76,251</u>		<u>72,799</u>	
Creditors: amounts falling due within one year		<u>(500)</u>		<u>(1,250)</u>	
Net current assets			75,751		71,549
Total assets less current liabilities			<u>75,751</u>		<u>71,549</u>
Net assets			<u><u>75,751</u></u>		<u><u>71,549</u></u>
Capital and reserves					
Other reserves			28,886		28,886
Profit and loss account			46,865		42,663
Members funds			<u><u>75,751</u></u>		<u><u>71,549</u></u>

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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.

The notes on pages 5 to 6 form part of these financial statements.

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

**Abridged statement of financial position (continued)
31 December 2022**

These financial statements were approved by the board of directors and authorised for issue on 28 September 2023, and are signed on behalf of the board by:



Mr Andrew Mathieson
Director

Company registration number: 2026062

The notes on pages 5 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 2022**

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)
Company limited by guarantee**

**Notes to the financial statements (continued)
Year ended 31 December 2022**

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. 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.

6. Corporation Tax

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