

trading as

Association of London Environmental Health Managers

Annual Report

1st April 2017 to 31st March 2018

Charity Number 1122440 Company Number 6316667





A7K93USA A17 06/12/2018 COMPANIES HOUSE

#12

Contents

Reference and administrative information	3
Charitable Objectives	4
Summary of activity and achievements in 2017/18 and plans for 2018/19	4
Steve Miller, Chairman of Alehm	4
Who are the members of Alehm?	6
What are London's Environmental Health Services?	7
How do Alehm support London's Environmental Health Services?	7
Ensuring our work delivers our aims and objectives to provide public benefit	7
Partnership	7
Policy and Strategy	8
Support Services	8
Learning – student consortia and continuing professional development	9
Building Capacity	9
How our activities deliver public benefit	10
Structure Governance and Management	10
Governing Document	
Recruitment and Appointment of the executive	10
Trustee training	10
Organisational structure	12
Responsibilities of the executive	12
Statement of responsibilities of the Board of Trustees	12
Principal Funding source	13
Investment policy	13
Reserves Policy	13
Plans for the coming year.	13
Financial Review	13
Independent examiner's report to the Trustees of the London Environmental Health Managers charity	15
Statement of Financial Activities (incorporating an income and expenditure account)	16
Balance Sheet as at 31 March 2018	17
Cash Flow Statement	18
Notes to the Financial Statements	19
Notes to the Financial Statements	20

Reference and administrative information

Charity name:

London Environmental Health Practitioners

Charity registration number

1122440

Company registration number

6316667

Alternative name

Association of London Environmental Health Managers (Alehm)

Registered address

Chadwick Court 15 Hatfields London SE18DJ

Web address

www.alehm.org.uk

Email

secretary@alehm.org.uk

Telephone

07554 425823

Banker Details

HSBC Bank plc, 60 Queen Victoria Street, London EC4N 4TR

Trustees and ot	her Alehm officials		
Name	Role	Other roles	Re-election date
Steve Miller	Chairman	Trustee of CIEH	
Graham Jukes	Elected Trustee		January 2019
Paul Morse	Elected Trustee	Independent	March 2019
Tay Potier	Elected Trustee	London Borough of Greenwich	March 2019
Gavin Douglas	Elected Trustee	London Borough of Haringey	Sept 2021
Jon Averns	Elected Trustee	City of London	Sept 2021
William Adolph	Elected Trustee	London Borough of Newham	Sept 2018
Rick Mason	Elected trustee	Independent	Sept 2021
Janine Avery	Secretary	Salaried position	
Kath Lewis	Admin officer	Salaried position	
Tay Potier	Project Manager	Salaried position	
Juliet Isitt	Support Officer	Salaried position	

Charitable Objectives

The Memorandum of Association lists Alehm's established objectives which are to help to protect and improve the environment and public health in London and to advance education in environmental and public health matters, for the public benefit, by:-

- (a) providing a policy and strategy forum for London borough environmental health managers and staff to develop and deliver environmental health services within London;
- (b) developing, delivering and promoting the provision of coordinated environmental health across London; and
- (c) identifying environmental health training needs and developing and delivering such training.

Alehm publishes a business plan each year which, with other examples of the Association's activities and formal documents can be found on the Alehm web site at www.alehm.org.uk. Records, minutes and other technical and professional supporting information are recorded on a membership section of the Knowledge Hub which is accessible to members of the Alehm community.

Summary of activity and achievements in 2017/18 and plans for 2018/19 Steve Miller, Chairman of Alehm

I have had the privilege of being the Chair of the Association of London Environmental Health Managers since its inauguration, overseeing its transfer to a registered charity in 2008 and I continue to support and guide the Alehm team as the activities and priorities evolve in response to the changing local authority environment. I am proud of the work we have achieved and the assistance we provide to environmental health services in the 33 London Boroughs. Over the last 12 months Alehm has worked with boroughs to identify training needs in local authority regulatory service teams and has provided a range of low cost training courses to maintain a competent regulatory workforce across London. Alehm delivers regional feed services for London and jointly delivered the funded feed service with London Trading Standards. We have continued to highlight issues of significance to London, including on Brexit and FSA proposals on Regulating our Future. The Board of Trustees scrutinise the activities to ensure Alehm operates within the Company formal Articles of Association, and the priorities and activities last year particularly focused on the expansion of training opportunities for London's environmental health professionals and trainees. The team work with the CIEH, Middlesex University and local authorities to support the next generation of professional staff and are working with employers and professional bodies to help steer the development of apprenticeships within environmental health services.

All London authorities remain Alehm members and as a result, Alehm provides a representative voice for London's environmental health services. Alehm raises the profile of a broad spectrum of emerging issues that affect member authorities and provides operational support to its members to enable members to react quickly and effectively to the changing environment. Over the previous 12 months, Alehm has:

- · Developed the web site to provide information on meetings and training courses.
- Published a monthly newsletter, keeping members up to date with ongoing activity.
- Run a series of training courses across the spectrum of environmental health, including enforcement and
 investigation procedures, dealing with bereavement, and managing conflict, as well as promoting and
 supporting specific technical training on cooling tower inspection, working from height and imported food.
- Coordinated a FSA regional food sampling project on behalf of London local authorities.
- · Successfully delivered the regional feed inspection service for London in partnership with LTS.
- Offered placements, projects and learning opportunities for 6 students, helping them gain valuable skills to achieve professional qualification and making them ready for employment within local authorities.

Alehm has offered a range of information and support to assist local authorities to keep up to date through its regular member meetings and by offering coordinated support for a range of London-wide initiatives, including health and safety coordinated projects, benchmarking on a range of food enforcement activities.

In 2018/19 Alehm will examine local authority needs and ensure the services provided match the needs and priorities of members. Alehm will offer a support network for member authorities by gathering data on current conditions and emerging problems, raising issues where services are likely to be affected and disseminating information where new initiatives have proved successful. As resources allocated to local government continue to be targeted for further savings, Alehm will take its lead from member authorities and identify emerging risks and raise awareness of issues to protect the public from harm and reduce the impact of health inequalities.

Alehm's membership remains stable and with the ongoing external funding from coordinated projects, Alehm has enabled local authorities to participate in a range of activities with minimal impact on their services. Examples include:

- The FSA funded regional animal feed inspection programme, funded through NTS.
- The FSA funded regional sampling project, in partnership with London Borough of Greenwich.

The key priorities identified for 2017/18 along with a description of achievements for the year are listed below:

- Establish independent systems to enable Alehm to commence employment and manage its own finances. Alehm prepared employment contracts and supporting procedures to enable staff to be directly employed, registered with HMRC and commenced payroll in April 2018. After running shadow accounts through 2017/18 with Xero, the new system became the principal accounting package from 1st April, and Andrew Gardner at CIEH remains the accounts adviser through 2018 to Alehm to achieve an effective transfer to the new system.
- Training programme to help maintain competency of local authority officers.

 A programme of training courses was delivered in 2018 including legal procedures, cooling tower inspection and dealing with conflict and a wide programme of free and low cost training has been established throughout 2018/19. A surplus income of £1000 was achieved at the end of the year, and this excess will be reinvested to provide a number of free training days in 2018.
- Review the operational structures and financial support arrangements for Alehm's technical groups. The food and health and safety groups were reviewed. Some changes were made to the health and safety group to reflect local authority needs. Meetings have been reduced to 2 a year, with Alehm attending the quarterly quadrant meetings to provide links and continuity between groups and identify priorities and actionable activity for the wider group. Policy steering group will meet before the main technical group meetings. The LFCG continues to operate as before, but Alehm attends the sector meetings to assist in continuity and consistency.
- Work with training providers and employers to develop appropriate apprenticeships and training programmes to support future environmental health professionals.
 6 students have been appointed, to undertake placements in a number of London boroughs. Alehm has developed a range of activities to support student training opportunities, including minute taking and project research to support the technical groups, as well as working with boroughs to obtain formal placements. Alehm are continuing to support with the trailblazers schemes to develop professional apprenticeships for environmental health.
- Delivery of the NTS funded feed inspection programmes and any other regional funded programmes for London.
 Alehm worked with LTS to deliver the feed inspection services on behalf of all 33 London Boroughs. The programme was fully delivered.
- Launch and develop a new website to support Alehm's activities and promote its activity to the wider community.
 Alehm's new website now provides information on courses and meetings for members.

Plans for 2018/19

In addition to continuing with the activities above, Alehm's plans for 2018/19 include:

- Further develop the new accountancy package to provide financial reports to meet trustee needs
- Promoting Better Business For All in London.
- Consult on membership needs to adapt Alehm's operational structure to better represent the evolving environmental health community.
- Provide suitable training for trustees to assist them in their role of scrutinising the charitable activity.
- Work with members to respond to proposals and make recommendations to minimise the impact of Brexit on the environmental health community.
- Provide additional financial support for students.
- Adapt and update procedures on data processing to maintain compliance with GDPR.
- Develop the communication methods to access members more effectively.
- Enable direct payment for services from the Alehm web site.

Responses from the members' survey in 2016 indicated that members approve of Alehm's role and programme of activities. Key priorities identified by members were providing a voice for environmental health in London, developing communication and partnership, providing regional services to support local activity and keeping boroughs up to date with strategic developments. Alehm's activities have reflected the identified priorities of members, and in the coming year, we will run a consultation on proposed changes to Alehm operation to meet member expectations and current needs.

Our achievements could not have been attained without contributions from many colleagues. Firstly I would like to thank my fellow Trustees for the support they have provided during the year. I thank them both for their dedication and hard work. They have all proved essential in providing strategic direction to the organisation as well as making very positive contribution to the design and delivery of our business plan and ongoing activities.

My thanks to Kath Lewis, who has supported our student network and undertakes an expanding administrative support role for Alehm.

This year we have held many of our members and topic group meetings in the conference rooms of the City of London environmental health service. I would like to extend my thanks to Jon Averns, Environmental Health & Public Protection Director, who continues his support for Alehm, as a Trustee, and also in allowing us to use the facilities at Walbrook Wharf. I would also like to thank the staff at Walbrook Wharf for their hospitality and support.

As Trustees, our role is fully supported by the work and contributions of our members. I especially would like to thank colleagues who have taken on roles such as Chairs of topic and technical groups, represented Alehm with our partner organisations or made a positive contribution in any way to the working of our Association.

There are also people from partner organisations that have supported Alehm. I would like to thank Vicki Gracie-Langrick from NTS who has supported us in manging the animal feed work, Susie Child from LTS, for her work at London Trading Standards. I would like to thank Peter Scott, who has stepped down from his role as Chair of the London Food Coordinating Group, and welcome Peter Brett, who is the new chair. I would also like to thank Andrew Bradley and Tony Bride who have stepped down from their roles as joint chairs of the All Borough health and safety Group, and welcome Robin Ramen and Toby Thorp, who replace them.

I also give my thanks to Tay Potier and Janine Avery who coordinate the various activities and projects undertaken by Alehm, on behalf of the Board, and welcome Juliet Isitt, who has recently been appointed on a 12 month contract as the Alehm support officer, responsible for developing training programmes and supporting trainees and students.

I feel that it is an honour to be involved with Alehm; I believe that through our joint action we will continue to make a positive contribution to help safeguard the role of environmental health in London. I look forward to continuing to work with you all in the years to come as we continue our services and support the local authority environment.

Who are the members of Alehm?

The membership of Association of London Environmental Health Managers (Alehm) is drawn from environmental health practitioners who are responsible for the management of London borough Environmental Health Services. It has been in existence for over 10 years and gained an excellent reputation in the environmental health community for supporting the environmental health activity and making a positive contribution to improving standards of environmental health in London.

Members decided that to enable Alehm to better achieve its aims and objectives the charitable trading company London Environmental Health Practitioners (LEHP) should be formed to run parallel with Alehm. London Environmental Health Practitioners was established as an incorporated company in 2007 and obtained charitable status in 2008. The activities of the charity are undertaken using the name Alehm. This document reports on the 10th year of charitable activities.

During the coming year we will review and adapt the organisational structure to keep pace with company statutory obligations and ensure we are fit and ready to move forward with our members as the environmental health landscape continues to adapt to increasing challenges.

What are London's Environmental Health Services?

London's Environmental Health Services play a significant role in shaping and improving the lives of communities. Based in the 27 London Boroughs, 3 partnership services and the London Port Health Authority, Alehm members deliver services that enhance and protect the health and well-being of Londoners. Public services include health and safety; food safety and standards and animal feed; pest control; private sector housing and health; licensing; air quality and pollution control, including noise; emergency planning. Over 8 million people and 1 million businesses are recipients of these activities.

How do Alehm support London's Environmental Health Services?

The Association provides a policy and strategy forum to support and develop environmental health services in London; Improvement and effectiveness of service delivery underpins its work. Alehm provides a link between London borough Environmental Health Services, professional organisations, such as the Chartered Institute of Environmental Health (CIEH) and London Trading Standards (LTS) and local government bodies including the office of the London Mayor, London Councils, the Greater London Authority and Public Health England. Links have also been developed and maintained between government bodies including the Food Standards Agency (FSA); Health and Safety Executive (HSE); Department of Health (DH); Department for Communities and Local Government (DCLG now the Ministry of Housing, communities and Local Government) and the Regulatory Delivery (RD, now the Office for Product Safety and Standards).

Alehm has specialist technical topic groups who meet regularly to problem solve, promote best practice and test innovative ways of working. These established specialist groups cover food safety and health and safety. The Association also has specialist advisers who represent Alehm with external bodies such as the RD, GLA, HSE and the FSA and provide technical support and advice to members upon request and at meetings. Other groups that are linked to Alehm are the London housing groups, the London Licensing Forum, London Air Quality Network, the noise coordinating group (LANAF), the Pest Liaison Group, and the London Special Treatment group.

Ensuring our work delivers our aims and objectives to provide public benefit:

At the beginning of the year the executive and members agreed a business plan containing activities that deliver our aims and objectives. The activities are grouped within the themes of-

- Partnership;
- Policy and Strategy:
- Support Services;
- Learning:
- Building Capacity.

Our activities within the themes during 2017/18 are described below.

Partnership

We aim to work with partners to establish and develop alliances that will help us to improve the effectiveness of environmental health related service delivery.

Food enforcement: The groups continue to look at service provision across London and provide support to boroughs to help them maintain resources. The impact of Brexit is of grave concern to local authorities and the group have examined potential emerging problems and provided advice on how to minimize any impact.

Training programme:

Alehm has jointly run training courses in partnership with other bodies to achieve broad aims of the partners. This includes Cooling Tower training and imported food training with the City of London, joint courses with Public Health England on microbiology and a training day on dealing with roque letting agents with LTS.

Animal Feed:

NTS funded a joint partnership with LTS and Alehm to undertake the regional feed inspection programme for 2017/18 and a grant of £36,731 was claimed by Alehm for completing the funded activity. Alehm appointed contractors to carry out the inland feed work on behalf of the local. Richard Scales has developed a lead feed

service for London which is used by many of the London authorities and will provide sustainable support to London should central funding cease in the future.

Stac:

Steve Miller is a member of the Stac team and participates in major emergency training events, on behalf of London's environmental health services.

London Lockdown Project to investigate the emerging business model for housing vulnerable tenants: Alehm holds the remaining funds from this investigatory project and is waiting for information from the team on how these funds are to be used.

Operation Marino: Food Fraud investigation in to supply of illegally slaughtered meat:

The food standards agency paid 50% of the cost of this investigation, which Alehm has accepted and paid to participating boroughs. The overall cost to Alehm of involvement in this project is £1182, which will be covered from general funds.

Healthier Catering Commitment

The HCC group represent 28 local authorities and public health teams, and the aim is to make small changes to the food offered in fast food and takeaway premises to make it slightly healthier, and to provide healthier choices. Alehm has helped coordinate the project and maintain its momentum, supporting the chair, minute taking and attending business meetings to promote the aims of the group with food producers and distributors to improve the opportunities of businesses to purchase healthier food and to influence multi-site businesses to change their recipes. This year assistance was received from a small grant from the GLA. Some of Alehm's costs were covered by this funding, although Alehm invests significant internal resources in this important project.

Policy and Strategy

We aim to provide a policy and strategy forum for London environmental health services.

A wide ranging programme of Alehm members' meetings was delivered during the year. Members are responsible for a wide range of activities within the generic term of environmental health and, by providing themed meetings, environmental health leaders are able to receive comprehensive updates on topic areas to help inform their operational and strategic decisions.

The AGM was held in October 2018 and Alehm held a food and health and safety update training day to attract a wide range of members to have a stake in the decisions taken at the AGM. The meeting covered government policy updates on food and health and safety, benchmarking, the possible effects of Brexit on enforcement and developments in the Healthier Catering Commitment and the results of London health and safety projects,

Other meetings included:

On 23rd May, the meeting examined the Government's proposals to deal with air quality in London and the meeting prepared a response to the government consultation.

On 20th June and 11th October, 2 housing themed meetings heard about central and local government policies to tackle the growing problems in the private rented sector, as well as examples from local authorities on how they are dealing with emerging problems through licensing, as well as hearing from landlord and tenant representatives.

On 30th November a technical developments and new initiatives focused meeting heard about mobile working, Regulatory Delivery and the Better Business for All initiative which has launched in London, primary authority updates and how to run a successful service within the local authority environment.

On 16th January a one day food hygiene update training day was held for front line officers.

Finally on 21st March, the meeting focused on new developments, with speakers on new training arrangements for student EHOs and apprenticeships, the FSA communication programme, mobile working, and practical experience of delivering Better Business for All.

Support Services

We aim to sustain technical and specialist members groups and help them keep other colleagues advised of their activities and initiatives.

There are three established technical groupings, the London Food Coordinating Group, dealing with food issues, the Health and Safety Liaison Group, which coordinates health and safety at work regulation and promotion by borough Environmental Health Services and the Public Health Group, which assists environmental health services to support public health teams as they move into the local authority setting and identifies public health priorities relevant to environmental health for London wide strategic delivery. Both the food and health and safety group have a structure which consists of sector groups that have representation at a strategic coordination meeting. The strategic coordination meeting also has representatives from the respective government agencies and partner organisations. Both groups are supported by paid secretarial support, funded by an additional member's fee of £200 per year.

The LFCG is an Alehm group that is designed to help members comply with the requirement of the FSA to provide regular liaison with individual environmental health services and ensure that coordinated food regulation takes place in the region. This year the group focused on a range of priorities including establishing a new primary authority group, responses to FSA proposals within Regulating Our Future and examining consistency of approach across different boroughs, to identify areas where activities which diverge from Government required standards could be supported by the wider London group.

The health and safety group held 3 training meetings and enabled broader discussion on a range of issues. The training courses managed by Alehm have also helped forge support for the wider group. The successful completion of 2 London wide health and safety projects has been widely supported by local authorities as helping maintain the resources in health and safety.

Alehm's web site promotes the work of environmental health in London. The Knowledge Hub is now used to keep documents including meeting minutes and documents connected to association events and initiatives. Access to the Alehm community is provided by the Alehm team, who manage the content.

Learning - student consortia and continuing professional development

We aim to enhance the learning and development of London staff and trainees.

The Association operates student training opportunities with participating boroughs and in 2017/18, 3 students were appointed at Wandsworth Council with Alehm paying monthly bursaries, funded by the council. Alehm appointed 3 further students to take on work within Alehm. 3 students took advantage of project work and minute taking activities and 3 students achieved permanent positions as enforcement officers in local authorities and one with the FSA.

Alehm has been working with Middlesex University and consulting with local authorities to identify what students current training needs are, and what local authorities can offer in support. Alehm is working with training organisations and employers to provide apprenticeships to support regulatory services and will continue to offer placement opportunities in the future.

Alehm held 7 members meetings offering a total of 31 hours of CPD training opportunity for EHPs working within London local authorities. Alehm also provided 12 hours CPD on for legal procedures, 12 hours training on cooling towers, 12 hours training on imported food and provided placements for a further 4 other students from the City of London. A total of 628 hours CPD was awarded for Alehm members meetings and 912 hours CPD for courses for members.

Building Capacity

We aim to develop the business capacity of LEHP to support Alehm's future plans.

Incorporation and charitable status was achieved for London Environmental Health Practitioners, although the name is not well recognized, and we propose in future to rename the charity to better reflect its current activity. With the support from CIEH accountant and an appointed consultant providing secretarial and coordination support, systems and procedures have been put in place to ensure the effective governance of the company.

This annual report, will be placed on the website and information given via a link in the member newsletter.

How our activities deliver public benefit

The users of environmental health services are the general public. Effective regulation promotes efficient and productive business and promotes healthier and more sustainable communities. Environmental health services deal with the most fundamental problems these communities face. Environmental health services work to reduce health inequalities; support the vulnerable; improve local opportunities; improve the local environment and, delivers benefits to the public. Alehm provides a London centred professional focal point for all 33 boroughs and supports the delivery of consistent and balanced environmental health services.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives. The significant activities undertaken by the charity to further its charitable purposes for the public benefit are detailed below.

Specifically in relation to the 5 themes, public benefit is delivered by:

- Identifying and establishing partnerships maximises the use of resources and improves the effectiveness
 of service delivery to the benefit of the public;
- Supporting members in the development and maintenance of their policy and strategic knowledge assists them to design effective services that meet legislative requirements benefiting the public;
- Support services by maintaining the technical groups helps to ensure that the expertise in environmental
 topics are maintained and developed and that staff are properly trained to enable them to deliver a
 complete service to the benefit of the public;
- Promoting learning by helping to maintain adequate numbers of suitably qualified and competent staff
 that reflect the demographic makeup of the capital and are essential to delivering sustainable services
 which safeguard the wider environmental health, benefiting the public;
- **Building capacity** by maintaining an organisation that is effectively governed and satisfies statutory requirements to deliver its objectives for the benefit of the public.

Structure Governance and Management

Governing Document

Members of the Association of London Environmental Health Managers (Alehm) decided that, to enable Alehm to better achieve its aims and objectives, the charitable trading company London Environmental Health Practitioners (LEHP) should be formed to run parallel with Alehm. London Environmental Health Practitioners (LEHP) was established under a Memorandum of Association which established the objects and powers of the company and it is governed under its Articles of Association. Incorporation was achieved during July 2007. A Chair and Board of Directors were elected to manage the company.

Recruitment and Appointment of the executive

The Trustees are members of Alehm and were approved to undertake the role by members of the association. The Articles of Association requires that one third of the Trustees must apply for re-election each year.

The AGM in 2018 will be held on 18th September and 1 trustee, William Adolph, will be proposed for re-election. The Trustees decided that a total of 8 trustees would be ideal, ensuring a mix of local authority employed officers, as well as those in provate industry or retired and the secretary will be working with prospective trustees within the technical groups to identify people with appropriate skills to join the Board in the future.

Trustee training

The effective induction and training of Trustees poses a challenge for new charities. Fortunately two Trustees, including the Chair, currently hold Trustee positions on the boards of other charities and consequently have experience of the responsibilities of the role. The Board has also benefited from the support provided by the Chartered Institute of Environmental Health which is a charity and has many years of experience of operating in this capacity. Trustees new to the role have received the information provided by the Charity Commission. In the coming year Alehm will consider training needs of new Trustees and put in place a training policy.

Risk management

The executive (on behalf of the Trustees) has undertaken a review of the major risk that the charity is exposed to. The major risks are described below and were reviewed and agreed by the board in May 2017.

The charity has maintained membership from all London borough environmental health managers but could face a major risk to its viability and influence if it lost the status of all borough representation. To control this risk, members and technical groups are encouraged to take part in the preparation and adoption of the annual business plan and approve the fees structure. By adopting this approach members can develop a plan that meets their needs and agree a fee structure that they can afford. Surveys of member needs, attendance at technical group meetings and a regular review of its activities will help ensure Alehm meet the needs of an evolving membership and local authority organisational change. The cost of running Alehm's membership activity will be maintained within its annual subscription income, as far as practical.

Alehm Trustees will also ensure that operational activities are financially sustainable and the organisation's spending reflects its income. Alehm has made use of available grant funding to support a range of local authority initiatives with respect to food and will continue to look for other similar opportunities. Trustees agreed at the meeting on the 25th April 2018 that a 15% charge will be added to actual costs, for work undertaken on external funded projects to ensure that an appropriate share of Alehm's operational costs are allocated to the externally funded projects. Members agreed at the October 2017 AGM to maintain subscription fees at current levels. Local authorities are offered the chance to pay a 3 year membership fee, at a discounted rate. This has been a popular option and helps sustain membership levels.

The financial performance of the Charity will continued to be closely monitored and reported to the Executive on a regular basis during the year.

Risks relating to internal control procedures have been minimised by using the services of CIEH finance and human resource teams and working within their established procedures. However in April 2018, Alehm took a step towards separation from the CIEH. However the accountant remains as an adviser to the Alehm Executive Board, and the Board seeks appropriate advice when needed. In 2017, employment contracts were produced by an employment lawyer as Alehm agreed to directly employ its contracted staff from April 2018. The external auditors have been instructed to complete a tax review for HMRC on its 2017/18 activity.

The Board reviews and updates procedures and policies regularly, often adapting the CIEH procedures to meet the needs of Alehm. In the year 2017/18, Alehm has introduced employment procedures and finance and accountancy procedures to support the change in financial management and employment.

Where Alehm undertakes external funded activities within boroughs and appointed contractors do not meet expected service levels, there is a risk the authorities may claim back the cost of poor quality work or that funding organisations may require payback of some funded work. The executive has agreed it will not take on funded projects, the value of which will put Alehm's financial stability at risk and Trustees will review and agreement sought from the Board before accepting any funded projects over £10,000. Any work completed on behalf of local authorities must be cleared by lead borough officers within a specified time, before payment is made to contractors, to minimise the risk of poor quality work.

At the Trustee meeting on the 15th May 2017 the Board agreed to hold a contingency fund of £15,000 to cover any emerging unforeseen costs.

There is a risk that Alehm's partners, organisations or individuals involved in or aggrieved by Alehm's activities, might make claims against the charity. All Alehm's contractors have professional liability insurance and the Board agreed that in March 2015 Alehm would pay for annual trustee liability insurance to minimise the risk to the charity. Alehm have now extended this to employers insurance and also holds £100,000 of professional liability insurance.

There is a risk in not receiving a clean independent examiner's report. This challenge has been met by the Secretary and the Executive with support from the CIEH by complying with all the statutory requirements in the tenth year of trading. Alehm will continue to take advice from the CIEH finance department and provide all relevant documentation to appointed auditors to enable accurate reports and comments on the ongoing activities. The monthly review of ongoing activities by the trustees enables Alehm to react swiftly to any problem areas and detailed finance reports are provided by the CIEH accountant quarterly to enable to board to regularly review financial statements. On occasions where monthly Executive meetings cannot take place, an alternative method of business review will be established.

The organisation is not registered for VAT at present, because most of its income comes from membership fees, and this is exempt. The remaining income is currently below the VAT threshold. There is debate about whether or not grant funded activity is subject to VAT. Should funding and income increase to a level that puts activity above the VAT threshold, then Alehm will reconsider its decision not to register.

Organisational structure

Alehm has had no employees and has used consultants and payments to trustees to manage its activities and functions. However, changes to HMRC rules require certain positions within a company, including the secretary and trustees, to be salaried and subject to PAYE. Alehm has reviewed its payment arrangements and concluded that its permanent officers are employees, and changes to structure and operation have been introduced. Alehm has a number of technical groups that support members' activities. These groups meet regularly and hold minuted meetings. Minute takers service these meetings and are paid by private agreement with the secretariat of each group, which has been allocated an annual budget.

Responsibilities of the executive

The board develops and guides the strategic direction of the organisation and manages the financial activities of the Association. The Memorandum and Articles of Association were drafted for the purpose of incorporation and for charitable status. Trustees are recruited and appointed in accordance with the rules of the Memorandum and Articles of Association.

Statement of responsibilities of the Board of Trustees

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees 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 charity and of the incoming resources and application of resources, including its income and expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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 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 requirements of the Companies Act 2006. 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.

The aim of the Trustees is to maintain the current financial reserves and ensure income broadly matches expenditure, to ensure that the Charity maintains sufficient reserves to support ongoing projects. Finance reports are reported to the Trustees regularly and any changes which are likely to affect the financial position are brought to Trustee attention and action taken is recorded in minutes. The Company is required to keep reserves at least equivalent to 1 year's income. (see reserves policy).

The work of the Association is directed by a business plan with progress being regularly reported to the board. Decisions are taken by the board, or where this is impracticable, they are delegated to the Chair. The Chair's decisions are reported at the next convenient meeting of the board.

The organisation reviews and amends its business plan annually. The Mission Statement, Aims and Objectives are also reviewed as necessary.

Environmental health is a rapidly developing topic that requires the Association to regularly review its business plan to ensure that it makes the most effective use of the resources it has at its disposal. Alehm's performance will be reported regularly to members through secretary and chair's reports presented at members meetings.

Principal Funding source:

Funding for the year was from subscription fees levied on members and income for training courses to meet local authority competency training needs, with some funding for specific grant aided projects. In 2018/19, there will be a small amount of funding for animal feed work, of around £50,000 and funding from the GLA for HCC work of around £10,000 which means that annual turnover for non-exempt activity will be below the VAT registration threshold.

Investment policy:

Funds are placed in a deposit account with the bank and receive a variable interest rate.

Reserves Policy:

The current policy, agreed by Trustees at the Executive meeting held on the 12th April 2016 requires that the organisation maintains a financial reserve of the equivalent of one year of subscription income along with 50% of the expected annual income from grant funded projects. Current annual income from subscriptions is approximately £40,000 and income from projects in 2017/18 was approximately £50,000 and in 2018/19, we expect around £60,000. The trustees have introduced a contingency fund to be an additional part of the reserves, to allow for any unexpected expenditure. This is set at £15,000. The minimum level of reserves for 2017/18 is therefore £85,000, according to policy but the trustees want to maintain the reserves at a level which will enable Alehm to take on larger grant funded projects that arise in future, most of these are paid on completion of the activity, so a level reserves of £150,000 provides an appropriate level of financial stability.

Plans for the coming year

It is anticipated that during 2018/19 income will be based, as normal, on revenue obtained from member's subscriptions and some grant funding. Key priorities identified for 2018/19 are outlined on page 5.

Financial Review

Income - Member's subscription has been maintained at the 2014 level for 3 years and as there is support from the externally funded projects, there is no need at this time to raise subscriptions. 14 local authorities currently use the option of 3 years' discounted membership. Alehm also charges an annual levy to cover the cost of providing secretarial support for the technical groups supported by the association of £200 per year, which it is intended will remain constant, although Alehm is directing more resources into the support for technical groups to support their continuing vital work. Additional income was received during the year from grant funding for specific projects on delivery of animal feed, and the Healthier catering Commitment.

Some funds are currently held for boroughs for student bursary payments and Alehm continues to offer a bursary payment service to boroughs who offer placements to students.

Expenditure - General fund expenditure included costs of the coordinator, Alehm meetings, student bursary payments, CIEH financial support and insurance payments. Alehm was awarded grant funding by NTS in 2017/18 for delivery of regional animal feed and the payment for expenditure on this work is mainly made to contractors and to the Alehm officers.

Student consortium

The student consortium no longer presents a viable operational model for local authorities, however Alehm continues to assist in placing students and offering a variety of work opportunities for students to gain PPP experience. In the future, Alehm will work with partners and employers to make best use of the new apprenticeship programme.

Independent examiner

The Trustees elected to have an independent examination of the 2017/18 accounts, haysmacintyre were approved by members at the Annual General Meeting held on 4th October 2017.

In preparing this report, the directors have taken advantage of the small companies exemptions provided by s.415A of the Companies Act 2006.

By behalf of the Board

Steve Miller, Chair

Date: 18th September 2018

Independent examiner's report to the Trustees of the London Environmental Health Managers charity

I report to the Trustees on my examination of the accounts of the charitable company for the year ended 31 March 2018 which are set out on pages 16 to 24.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). The trustees are satisfied that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's income is in excess of £250,000, your examiner must be a member of a body listed in the 2011 Act I can confirm that I am qualified to undertake the examination because I am a registered member of the ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
- 2. the accounts do not accord with those records; or
- 3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- 4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

d EBE

Kathryn Burton FCA 10 Queen Street Place London EC4R 1AG

Date: 5th November 2018.

Statement of Financial Activities (incorporating an income and expenditure account) Year ended 31 March 2018

	Unrestricted Funds	Restricted Funds	2018	2017
Income and endowments	£	£ .	£	£
From charitable activities Subscriptions Grants and contracts	117,271 117,271	<u>104,315</u> 104,315	117,271 104,315 221,586	79,480 <u>222,416</u> 301,896
Expenditure	1			
From charitable activities Expenses Grant and contract expenses Bursary	71,378 - <u>22,738</u>	51,979 	71,378 51,979 22,738	8,964 235,318 <u>18,000</u>
Total resources expended	94,116	<u>51,979</u>	146,095	262,282
Net expenditure for the year	23,155	52,336	75,491	39,614
Transfer between funds	(816)	<u>816</u>	· <u>-</u>	
Net movement In funds	22,339	53,152	.75,491	39,614
Funds and reserves brought forward at 1 April 2017	<u>197,103</u>	(5,347)	<u>191,756</u>	<u>191,756</u>
Funds and reserves carried forward at 31 March 2018	<u>219,442</u>	<u>47,805</u>	<u>267,247</u>	<u>191,756</u>

None of the charitable company's activities were acquired or discontinued during the above two financial years. There were no recognised gains or losses other than those shown above. All incoming and expended resources are in respect of unrestricted funds.

The notes on pages 19 to 24 form an integral part of these financial statements.

Balance Sheet as at 31 March 2018

Company Number 6316667	Note	2018 £	2017 £
Current Assets Debtors	6	88,366	630
Cash at bank and in hand	•	232,812	<u>249,913</u>
		321,178	250,543
Creditors: amounts falling			
due within one year	7	<u>(53,931)</u>	<u>(58,787)</u>
Total net assets		<u> 267,247</u>	<u>191,756</u>
Funds and Reserves			
	. 3	47,805	(5,347)
Restricted Funds			
Unrestricted Funds	2	<u>219,442</u>	197,103
Total funds		<u> 267,247</u>	<u>191,756</u>

For the year ended 31 March 2018 the company was entitled to exemption under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibility for complying with requirements of the Act with respect to accounting records and preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 15 to 24 were approved and authorised for issue by the board and signed on their behalf.

Steve Miller, Chair, \

Date 18th September 2018

The notes on pages 19 to 24 form an integral part of these financial statements.

Cash Flow Statement For the year ended 31 March 2018

• .	£	2018 £	£	2017 . £
Cash flow from operating activities Net (expenditure) / income		75,491		39,614
Increase in debtors Increase/(decrease) in creditors Cash flow from operating activities	(87,736) (4,856)	<u>(92,592)</u>	(622) (18,577)	(19,199)
Net cash flow resulting from operations		(17,101)	•	20,415
Cash and cash equivalents at beginning of year		<u>249,913</u>	•	229,498
Cash and cash equivalents at end of year		232,812		249,913

14. The State of t

Notes to the Financial Statements For the year ended 31 March 2018

1 Accounting Policies

1.1 Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP 2015), the Companies Act 2006 and applicable accounting standards (FRS102).

1.2 Resources expended

All expenditure is accounted for on an accruals basis. Expenditure is directly allocated to specific activities and has been included in those cost categories.

1.3 Income and endowments

Subscriptions

Subscriptions income is recognised on an accruals basis. Unpaid subscriptions are assessed as to their collectability.

Revenue grants

Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

Contractual income

Income from contracts for services is recognised in the period when the services are provided.

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the 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 trustees for particular purposes. The aim of the use of each designated fund is set out below.

Student consortia Alehm appoints a number of students each year, and looks for short term placements within local authorities or project work/support work it requires which can be undertaken by a student. Funding may come from boroughs for paid placements, directly from Alehm where internal funds are allocated for specific tasks, or external project funding. A variety of sources including funded projects (e.g. FSA sampling project), internal funds (e.g. minute taking for technical groups) or direct from local authorities if they can fund a placement. Otherwise Alehm provides transport costs for unfunded placements.

Work experience funding from Wandsworth Council is used by Alehm to recruit student EHOs and TSOs and pay them bursaries, to help overcome the local recruitment restrictions. Bursary monies are paid to Alehm along with a small amount (£600 per student) to cover recruitment and financial management costs.

Notes to the Financial Statements For the year ended 31 March 2018 (continued)

1. Accounting Policies Fund Accounting (continued)

Public health funds the Healthier Catering Commitment project.

Support services are the running of liaison groups. Boroughs contribute an annual fee to cover the costs of running liaison groups.

Restricted funds are funds subject to a specific trust, restrictions as to use placed on the funds by the donor. Alehm had seven restricted funds during the year.

Regional Animal Feed funding, provided by the Food Standards Agency (FSA), to introduce a London wide feed inspection and enforcement programme for London. Annual funding is now received for a regional feed lead officer and funds are directed to this work.

Animal Feed 2016 funding, provided by National Trading Standards (NTS), to deliver the London regional feed inspection programme for 2016/17. The fund had funds still to be expended at the end of the year. See page 7 for more details.

Animal feed 2017 funding, provided by National Trading Standards (NTS), to deliver the London regional feed inspection programme for 2017/18. The fund had funds still to be expended at the end of the year. See page 7 for more details.

Healthier Catering Commitment (HCC) represents 28 local authorities and public health teams. See page 8 for more details.

Surplus food funding from the NTS to examine companies that claim to send food for animal feed. Main activities completed and signed off in April 2015, and funding has been allocated to a further study project by a student EHO.

Food Fraud funding obtained from the FSA fighting fund to establish a project team to investigate intelligence of widespread illegal meat being distributed across London. Alehm provided resources to coordinate the project and a claim to the FSA has been submitted to cover costs. See page 8 for more details.

National Sampling funding to carry out a regional food sampling programme across London, coordinated by Alehm in partnership with Royal Borough of Greenwich.

Lockdown project funding obtained from The Department for Communities and Local Government (DCLG) to investigate rogue landlords operating a distinct business model letting sub-standard housing to homeless people, in order to claim maximum levels of housing benefit. For further details see page 8. Note that the negative income of £6649 recorded in the 2017/18 accounts corrects a duplicate income record from the 2016/17 accounts of £12,917. This is a duplicate record of the funds transferred from one of the participating local authorities.

Notes to the Financial Statements For the year ended 31 March 2018 (continued)

2 Charitable Activities

1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 -1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966 - 1966

2018	Student Consortia	Work Experience	Public Health	Support Services	General Funds	Unrestricted Funds	Restricted Funds	Total Funds
	. £	£	£	£	£	£ .	.£	£
Income and endowments		. ,	• •					
Subscriptions	-	45,450		10,400	61,421	117,271	-	117,271
Grants	-						<u>104,315</u>	104,315
Total income	-	. <u>45,450</u>	=	<u>10,400</u>	<u>61,421</u>	<u>117,271</u>	<u>104,315</u>	<u>221,586</u>
Expenditure			**		• •		•	
Expenses	1,462	-	-	1,753	68,163	71,378		71,378
Grant expenses	-	. .	·	-	. =	-	51,979	51,979
Bursaries	<u>-</u> <u>-</u>	<u>22,738</u>	=		:	<u>22,738</u>		22,738
_ Total expended	<u>1,462</u>	22,738		1,753	<u>68,163</u>	<u>94,116</u>	<u>51,979</u>	<u> 146,052</u>
							v	
Net income/(expenditure)	(1,462)	22,712	-	8,647	(6,742)	23,155	52,336	75,491
Transfer between funds					(816)	(816)	816	
Net movement in funds	(1,462)	22,712	•	8,647	(7,558)	22,339	53,152	75,491
Funds 1 April 2017	56,371	59,001	6,283	14,295	61,153	<u>197,103</u>	(5,347)	191,756
Funds 31 March 2018	<u>54,909</u>	81,713	6,283	22,942	53,595	219,442	<u>47,805</u>	<u> 267,247</u>

Student consortia, Student bursaries, HPA EH Prof, support services and projects are all designated funds. While no specific trust is in operation the subscription income received is maintained in different funds in furtherance of the wishes of the Alehm members.

Notes to the Financial Statements For the year ended 31 March 2018 (continued)

2 Charitable Activities

2017	Student Consortia	Work Experience	Public Health	Support Services	General Funds	Unrestricted Funds	Restricted Funds	Total Funds
•	£	£	£	£	£	, £	£	£
Income and endowments Subscriptions	_	56,393	_	4,000	19,087	79,480	_	79,480
Grants	_	30,393	-	4,000	19,007	75,460	222,416	222,416
Total income Expenditure	. =	56,393		4,000	19,087	79,480	222,416	301,896
Expenses	-	_	161	6,420	2,383	8,964	_	8,964
Grant expenses	-	-	-		-	-,	235,318	235,318
Bursaries		18,000				18,000		18,000
Total expended	-	<u>18,000</u>	<u>161</u>	<u>6,420</u>	2,383	<u> 26,964</u>	235,318	262,282
Net income/(expenditure)	-	38,393	(161)	(2,420)	16,704	52,516	(12,902)	39,614
Transfer between funds				<u> </u>	1,884	1,884	(1,884)	<u> </u>
Net movement in funds	-	38,393	(161)	(2,420)	18,588	54,400	(14,786)	39,614
Funds 1 April 2016	<u>56,371</u>	20,608	6,444	<u>16,715</u>	42,565	142,703	9,439	152,142
Funds 31 March 2017	<u>56,371</u>	<u>59,001</u>	6,283	14,295	61,153	<u>197,103</u>	(5,347)	<u>191,756</u>

Notes to the Financial Statements For the year ended 31 March 2018 (continued)

Charitable Activities			•				•			
				Res	tricted Fun	ds				
2018	Regional Animal Feed	Animal Feed 2016	Animal Feed 2017	нсс	Surplus Food		Food Fraud	National Sampling	Lockdown Project	Total Restricted Funds
	£	£	£	£	£		£	£	£	£
Income and endowments										
Grants		60,027	20,570	9,541			20,826		(6,649)	104,315
Total income		60,027	20,570	9,541			20,826		(6,649)	104,315
Expenditure										
Grant expenses		1,503	34,100	8,280			3,880	816	3,400	51,979
Total expended		1,503	34,100	8,280			3,880	816	3,400	<u>51,979</u>
Net expenditure	-	58,524	(13,530)	1,261	-		16,946	(816)	(10,049)	52,336
Transfer between funds					-			<u>816</u>		816
Movement in funds	-	58,524	(13,530)	1,261	-		16,946		(10,049)	53,152
Funds 1 April 2017	<u> 15,936</u>	(40,971)			8,635		(7,768)	·	18,821	(5,347)
Funds 31 March 2018	<u>15,936</u>	17,553	(13,530)	<u>1,261</u>	<u>8,635</u>	-	<u>9,178</u>	·	8,772	<u>47,805</u>
				Res	tricted Fun	ds				
2017	Regional Animal	Animal Feed	Animal Feed		Surplus		Food Fraud	National Sampling	Lockdown	Total Restricted
	Feed	2015	2016	IAA	Food	FHRS	riauu	Sampung	Project	Funds
				£	Food	FHRS £	£	şampung £	Project £	
Income and endowments	Feed	2015	2016						-	Funds
Income and endowments Grants	Feed	2015	2016						-	Funds
	Feed	2015 £	2016 £	£		£			£	Funds £
Grants	Feed £	2015 £ 33,620 33,620	2016 £ 	£		£			£ 92,825	Funds £ 222,416
Grants Total income	Feed £	2015 £ 33,620 33,620 21,751	2016 £ 67,235 67,235 108,206	£	£	£ _16,391 _16,391 	£		£ 92,825	222,416 222,416 235,318
Grants Total income Expenditure	Feed £	2015 £ 33,620 33,620	2016 £ 	£ 12,345 12,345	£	16,391 16,391	£	£	92,825 92,825	Funds £ 222,416 222,416
Grants Total income Expenditure Grant expenses Total expended Net expenditure	Feed £	2015 £ 33,620 33,620 21,751 21,751	2016 £ 67,235 67,235 108,206	£ 12,345 12,345 5,804 5,804 6,541	£	£ 16,391 16,391 8,886 8,886 7,505	£	£	92,825 92,825 84,425	222,416 222,416 235,318
Grants Total income Expenditure Grant expenses Total expended Net expenditure Transfer between funds	Feed £	2015 £ 33,620 33,620 21,751 21,751 11,869 632	2016 £ 67,235 67,235 108,206 108,206 (40,971)	£ 12,345 12,345 5,804 5,804 6,541 (2,613)	1,752 1,752 1,752	16,391 16,391 8,886 8,886 7,505 (2,403)	1,269 1,269 (1,269)	2,500 2,500	92,825 92,825 92,825 84,425 84,425 8,400	222,416 222,416 222,416 235,318 235,318 (12,902) (1,884)
Grants Total income Expenditure Grant expenses Total expended Net expenditure Transfer between funds Movement in funds	725 725 725 (725)	2015 £ 33,620 33,620 21,751 21,751 11,869 632 12,501	67,235 67,235 108,206 108,206	£ 12,345 12,345 5,804 5,804 6,541 (2,613) 3,928	1,752 1,752 1,752 (1,752)	16,391 16,391 8,886 8,886 7,505 (2,403) 5,102	1,269 1,269 1,269 (1,269)	2,500 2,500 2,500	92,825 92,825 92,825 84,425 84,425 8,400	222,416 222,416 235,318 235,318 (12,902) (1,884) (14,786)
Grants Total income Expenditure Grant expenses Total expended Net expenditure Transfer between funds	Feed £	2015 £ 33,620 33,620 21,751 21,751 11,869 632	2016 £ 67,235 67,235 108,206 108,206 (40,971)	£ 12,345 12,345 5,804 5,804 6,541 (2,613)	1,752 1,752 1,752	16,391 16,391 8,886 8,886 7,505 (2,403)	1,269 1,269 (1,269)	2,500 2,500 2,500	92,825 92,825 92,825 84,425 84,425 8,400	222,416 222,416 222,416 235,318 235,318 (12,902) (1,884)

Notes to the Financial Statements For the year ended 31 March 2018 (continued)

4 Net incoming / (outgoing) resources for the year

Net incoming resources are stated after charging:		•	
	. •	2018	. 2017
		£	£
Independent examiner fee	•	<u>1,890</u>	<u>1,800</u>

5 Employee Costs

Alehm has no employees. Trustees are considered key management personal and are not remunerated.

6 Debtors

	2018 £	2017 £
Chartered Institute of Environmental Health Trade debtors	88,358 8	622 8
•	<u>88,366</u>	630

7 Creditors

	• "			2018	2017
Amounts falling due				£	£
within one year			*		
Chartered Institute of Environmental Health		•		-:	-
Accruals and deferred income			•	<u>53,931</u>	<u>58,787</u>
				<u>53,931</u>	58,787

8 Analysis of net assets between funds

Unrestricted funds	Current Assets £ <u>274,189</u>	Current Liabilities £ (53,931)	Total Net Assets £ <u>220,258</u>
Restricted Funds	46,989		46,989
Total Funds	<u>321,178</u>	(53,931)	<u> 267,247</u>

9 Capital Commitments

At 31 March 2018 the company had no capital commitments.

10 Related Party Transactions

One trustee, Tay Potier through her company Lime Consultancy Limited, received payments of £18,336 in 2018 (£13,407 in 2017) for work on behalf of Alehm. There were no other disclosable trustees' interests for the 12 months ended 31 March 2018.

11 Controlling Party

Alehm is run by its Trustees (who are the executive), who are appointed by the members of Alehm.