
THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

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THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS CHARITY TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

The Institute is governed by an elected Council of its members. The Council members are the Institute's Charity Trustees and their names, including the name of the office bearers, are set out below along with the names of the professional advisers, the Secretary and the address of the Institute's principal office.

Charity Trustees	Alan Morrison, President Lindsey-Anne McNeil, Senior Vice-President John Murray, Junior Vice-President Martin Henry, Honorary Treasurer Brian Auld (resigned 6 December 2024) Evonne Bauer Lynne Bissett Gordon Branston (appointed 22 November 2024) Liz Budde Catherine Busson Lynn Crothers Courtney Jack Craig David Duffy Sandy Fowler Christine Fraser (resigned 22 November 2024) Ruth Horan (resigned 22 November 2024) Coila Hunter Deepa Joshi Moirra Malcolm Louise Manson Cameron McAuley (appointed 22 November 2024) Catherine McFadyen Carrie Pollock (resigned 22 November 2024) Sheena Redmond Lorna Ross Christopher Seyfried (resigned 22 November 2024) Kerri Todman (appointed 22 November 2024)
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Charity registered number	SC009406
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Principal office	19 Torphichen Street Edinburgh EH3 8HX
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Secretary	Jackie McCabe
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Independent auditor	AAB Audit & Accountancy Limited Statutory Auditors & Chartered Accountants Macfarlane Gray House Castlecraig Business Park Springbank Road Stirling FK7 7WT
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THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS CHARITY TRUSTEES AND
ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Bankers	Clydesdale Bank Plc 83 George Street Edinburgh EH2 3ES
Solicitors	Shepherd and Wedderburn LLP 9 Haymarket Square Edinburgh EH3 8FY

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Charity Trustees present their annual report together with the audited financial statements of the Royal Environmental Health Institute of Scotland for the year 1 April 2024 to 31 March 2025. The Charity Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives

• Objectives and activities

The objects for which the Institute is established, contained in Article 3 of its Royal Charter, are for the benefit of the community to promote the advancement of environmental health by:

- (a) stimulating general interest in and disseminating knowledge concerning environmental health;
- (b) promoting education and training in matters relating to environmental health; and
- (c) maintaining, by examination or otherwise, high standards of professional practice and conduct on the part of Environmental Health Officers in Scotland.

• Strategies for achieving objectives

The principal strategy of the Institute, as a registered Scottish charity, is to pursue the objective for which the Institute is established.

The Charity Trustees have developed a Strategic Plan which sets out the key priorities for the next three years. This process was undertaken to ensure the focus of the Institute remains on matters most important to the values of the Institute and charitable aims.

In operational terms, the Institute's strategies are to maintain its financial independence and security; to maintain a high level of volunteer involvement in the work of the Institute in keeping with designated activities and roles; to engage with the general public; to engage with its members via its network of centres; to continue to widen the membership to ensure that it maintains its broad interest base; to liaise with, and influence, government on matters affecting environmental and public health policy and legislation; to ensure the maintenance of high standards of professional practice and conduct on the part of Environmental Health Officers in Scotland through training, examination and continuing professional development; to employ staff to give effect to Council decisions and to deal with the routine work that requires to be done; and to maintain its positive contribution to UK, European and international environmental health matters through membership of the International Federation of Environmental Health.

• Activities undertaken to achieve objectives

The significant activities of the Institute include the setting of professional examinations for a range of environmental health professionals and acting as the awarding body for the award of professional qualifications to these professionals; contributing to the public consultation process of the Scottish Government and UK government departments and agencies and others; providing independent advice and guidance through membership of committees external to the Institute; providing opportunities and verification for the post-qualification education and training of members through its independently verified schemes of continuing professional development; providing education and training to the general public through its community training activities and publicising and communicating its information, on a range of environmental health matters, through the issuing of press releases to the media and through its Journal 'Environmental Health Scotland' and website.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Objectives (continued)

- **Grant-making policies**

Grants for the Institute's Travelling Scholarship are awarded in line with the requirements of its regulations. Other awards may be made at the discretion of the Council for educational activities related to environmental health.

- **Volunteers**

The office bearers gratefully acknowledge the voluntary support of members. The work of the Institute is greatly enhanced by the voluntary contribution of members to many of its activities. In addition to the voluntary contributions of the 25 members of the Institute's Council, 40 volunteers also contribute to the work of its committees, centres and working groups. Other members volunteer their assistance with the work of the Institute on an ad hoc basis.

Achievements and performance

- **Review of activities**

Over the past year, the Institute has made further strong progress toward achieving its founding objects and advancing its charitable purposes.

The Institute remains engaged with education and training within the community, particularly in schools, colleges, universities, prisons, community groups and in industry. In the calendar year 2024, 19,735 REHIS Elementary Food Hygiene Course certificates were issued. This industry recognised qualification provides the necessary underpinning knowledge for food handlers from a wide range of sectors about how to handle and prepare food safely. Uptake of this course has been affected by the prevalence of unregulated on-line courses claiming to be of an equivalent standard. Community Training have undertaken a communication exercise to ensure that enforcement officers are clear about Scottish courses credit rated on the Scottish Credit and Qualifications Framework (SCQF) and how certificates issued in England, Northern Ireland and Wales, despite claiming to be an equivalent level, must be carefully scrutinised.

REHIS Elementary Food Hygiene course and REHIS Elementary Food and Health courses continue to be delivered in Scottish secondary schools, by Home Economics teachers, as part of the Institute's Secondary Schools Training Initiative. Over 200 secondary schools in every region, including Shetland, Orkney, Western Isles, Highland, Grampian, the Central regions, and Borders are registered to deliver the courses.

As Food Standards Scotland were unable to co-fund the Initiative due to budgetary constraints, uptake dropped exponentially during 2024; the Initiative continued but schools were asked to pay a small fee for resources. On a positive note, following a meeting with the Cabinet Minister for Education and Skills, and the Minister for Public Health and Woman's Health in December 2024, it was agreed that co-funding would be provided for 2025 – 2026, once again allowing the Institute to provide fully funded resources.

The courses play an important role in helping schools in Scotland meet the SQA Curriculum for Excellence, Health and Wellbeing (Food and Health) experiences and outcomes. Additionally, they benefit young people in allowing them the opportunity to gain a stand-alone qualification out with the SQA Curriculum as well as providing them with recognised professional qualifications which can assist with employment prospects in the hospitality and care sectors.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

● Review of activities (continued)

REHIS Food and Health courses, including the Introduction and Elementary Food and Health, the Eating Well for Older People and Elementary Cooking Skills courses remain popular qualifications. The courses are delivered by many Approved Training Centres throughout Scotland to support learners who require some knowledge of nutrition and for those who would like a better understanding of what constitutes a healthy diet for themselves or their family. The development and availability of the e-learning version of the Elementary Food and Health course has allowed centres flexibility in delivering the course.

The REHIS Elementary Nutrition Course, which aims to provide participants with knowledge about basic nutrition and practical solutions about how to provide and promote nutritious and healthy choices has seen low uptake. Community Training, at every opportunity, continue to promote the benefits of the course and it is hoped the introduction of the Good Food Nation Plan to meet the overarching outcomes of making Scotland a Good Food Nation should contribute to an increase of candidates.

The Elementary Health and Safety course is approved by the Construction Skills Council Sector (CSCS) as a 'lifetime' qualification for students working towards gaining their labourer authorisation card (Green card). The course remains well subscribed with steady numbers of candidates registered to undertake the course; in 2024, 3602 certificates were issued. This is a very popular course with approved training centres, however, cuts to funding to employability groups has resulted in a fall in numbers attending and some centres no longer being able to trade.

The Institute is also an awarding body for qualifications in Infection Prevention and Control, HACCP, First Aid at various levels and the Scottish Certificate for Personal License Holder (SCPLH) and refresher course and the Institute continues to receive applications from potential centres wishing to become registered to deliver these courses.

The Licensing courses are mandatory for those wishing to become a Personal License Holder and the Institute's SCPLH courses are also accredited by SQA Accreditation. SQA Accreditation determine the principles for accreditation and the Institute submits an annual self-assessment to reflect how they continue to meet the principles; additionally, approved centres are subject to random annual audits. The Institute as an awarding body was audited by SQA Accreditation in October 2024 with only one minor issued identified. The next audit of REHIS Awarding Body will be 2027.

Including the Elementary Food Hygiene and Health and Safety figures, a total of 32,521 certificates were issued in 2024.

Many of the REHIS Community courses have been independently credit rated on the Scottish Credit Qualifications Framework (SCQF) and the Institute works with a SCQF Partnership Third Party Credit Rating Body to ensure that these courses continue to meet the requirements of the framework.

In August 2024, following an application to review the credit rating of the REHIS Emergency First Aid at Work course, it was confirmed that the course would be re-credited to SCQF level 6 to ensure parity with other Awarding Bodies offering this course.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

● Review of activities (continued)

November 2024 saw the REHIS Advanced HACCP course being credit rated at SCQF level 8, 4 credits. The REHIS First Aid at Work course and Elementary Nutrition course were submitted for credit rating and the outcome should be received by June 2025.

In April 2024, 13 Approved First aid centres, along with 3 REHIS staff members attended the 2-day Scotland's Mental Health First Aid (SMHFA) course. The course was delivered by Mental Health Training (Scotland) Ltd. The presenter of the course then provided mentorship and support to the Director of Training and the 2 training advisers to create the syllabus, notes and resources for a 1-day REHIS Mental Health First Aid course. A Train the Trainer workshop was held in February 2025 for those who had previously attended the SMHFA course to introduce the syllabus and content of the REHIS course. Pilot courses are planned for June/July 2025 and after evaluation and review it is expected the course will go 'live' in late August 2025.

Where a standard REHIS course or qualification is not appropriate, the Institute works with partners to develop a sector or organisation specific qualification, which can be certified by the Institute. Ongoing partnerships continued with many organisations including Seafish, Cyrenians, Allergy Action, Albion Waste. BR Safety and the North East Scotland Outdoor Learning Group (NESOLG) submitted small changes to their course for approval along with a change of name for their organisation and are now known as Food Safety Outdoors – Scotland. .

The Institute worked with two other organisations namely Ticketyboo Training and The Verdancy Group for them to gain certification respectively for Group Training Techniques Certificate and Achieving Net Zero: A Circular Approach to Workplace Compliance course. A total of 663 joint award certificates were presented in 2024.

The Presenters Update Seminar for registered course presenters took place in March 2025 in the COSLA Centre, Edinburgh and was an in person event over one full day. The day provided candidates with information about new or revised REHIS training products and resources along with guest speakers presentations from Allergy Action, a Health and Safety Consultant, REHIS staff, the Suzy Lamplugh Trust and an independent Environmental Health Officer. The day was well attended and received with delegates relishing the opportunity to network and build working relationships.

Participation in events such as this gives the Institute's course presenters an opportunity to update their knowledge and understanding, demonstrate continuous professional development and pass this on to course participants.

The Elementary Infection Prevention and Control for Skin Piercing and Tattooing Practitioners Course remains paused until further guidance is received around regulation of those and aesthetic procedures. This course aims to provide knowledge and understanding of the importance of infection prevention and control to reduce, if not remove, risks to public health from practices including cosmetic body piercing, acupuncture, electrolysis, and tattooing.

Professional Development remains a strong feature of the Institute's work. This includes maintenance of the standards for and delivery of the qualification route for Environmental Health Officers (EHOs) and Food Safety Officers (FSOs) in Scotland; maintenance of the standards and assessment of CPD submissions, including the assessment of the "Written Submissions" where appropriate and award of Chartered EHO status where applicable; assurance of the standing of the professional title- Environmental Health Officer; delivery of professional updates and courses; coordination and provision of responses to relevant formal consultations.

There remains a considerable added workload to the Professional Development function following the introduction of the EHO Alternative Route and the FSO Alternative Pathway. The impact remains increased due to the loss of a Director of Professional Development (DPD) job share employee meaning that since August 2024 there has been a deficit of a part time DPD. The Institute continues to try to recruit for this post and is exploring options should there be another unsuccessful attempt to fill the post.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

● Review of activities (continued)

The Institute awards professional qualifications, by way of examinations, to those successful in meeting the prescribed requirements. The exam diets in the Autumn of 2024 and Spring of 2025 took place in Dunfermline and Edinburgh respectively. It was promising to note that this resulted in 13 successful candidates being awarded the Diploma in Environmental Health, one candidate the Certificate of Equivalence, 11 candidates with the Higher Certificate in Food Practice, one in the Higher Certificate in Official Control and one in the Higher Certificate in Food Standards.

The number of candidates presenting themselves for the Spring diet of exams has been lower in numbers compared to the Autumn diet and as such we have been able to accommodate these exams in the REHIS office in Edinburgh. This has resulted in a more cost-effective way of hosting the exams.

As previously highlighted, the University of the West of Scotland (UWS) degree course in Environmental Health with Professional Practice announced they were no longer admitting students into the course for the academic year 2024/5. This news was received with notable disappointment and discussions continue with UWS considering suitable alternatives and the way forward at a critical time for the staff and the viability of certain courses within the facility.

However, it can be announced that REHIS is currently at the accreditation stages for the new MSc in Environmental Health at Abertay University. We hope to open the doors for the first cohort of academics in January 2026.

The Alternative Route continues to be popular with a constant stream of requests and enquiries. The first candidate to be successful in the Certificate of Equivalence through the Alternative Route was recently awarded at the awards ceremony in May. At the next set of exams in the Autumn there will be another 3 candidates that have progressed through the EHO Alternative Route in addition to the others mentioned above.

Under the Regulations for the Scheme of Continuing Professional Development (CPD) the Institute has continued with the assessment of submitted CPD. The website offers a more efficient way for members to submit CPD and this has recently been reviewed and upgraded.

REHIS currently has over 100 chartered EHOs and hopes to see this figure increase with more EHO members working towards Chartered Status.

The UK Government has developed a Regulated Professions Register. While EHO is not a Regulated profession, by virtue of the Institute's Royal Charter, the Register contains EHO and Chartered EHO as professional titles with protected title status. This allows individuals wishing to relocate to the UK to be directed to the Regulated Professions Register to find out how they might practice under that title in the UK and Scotland.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

● Review of activities (continued)

The Institute delivers a range of online professional update courses throughout the year. In 2024, the Pollution Update was held in May, followed by the Food Update in June, the Health & Safety Update in September, the Environmental Health Update in November and the Environmental Public Health and Housing Update in December. Summaries of these updates are published in the REHIS Journal, and presentations from the events are made available to members afterwards.

The Institute's two membership centres, Northern and Southern, continue to offer a range of engaging and topical events.

The Institute continues to engage with partners and stakeholders at local, national, and international level to build and strengthen relationships. This includes amongst others, Public Health Scotland, Food Standards Scotland, Health and Safety Executive, ASH Scotland, Alcohol Focus Scotland, the Ministry of Defence, Scottish Environment Protection Agency, and colleagues from within the Scottish Government. The Institute's active engagement with these organisations helps ensure the profession's voice is heard and recognised as a key contributor to improving and protecting the health of Scotland's people.

The Institute has representatives sitting on various relevant Scottish Government Cross Party Groups; relevant groups within Scottish Health Protection Network; the Scottish Food Enforcement Liaison Committee and the OSHCR Advisory Committee.

The Institute's extensive network of members with wide ranging expertise across all areas of Environmental Health is frequently called upon to assist in formulating responses to consultations generated by the Scottish Government and by partner organisations. Active participation in the consultations process allows the Institute to contribute to, and inform on, the wider public health issues of the day.

The Institute maintains active engagement with the Society of Chief Officers of Environmental Health in Scotland (SoCOEHS), the body which represents managers of the local authority Environmental Health Service, on a range of mutual interests and concerns.

Members will be aware of the agreement to engage cautiously with the Chartered Institute of Environmental Health (CIEH). Positive and measured meetings have taken place throughout the year.

On the international front the Institute, a founding member of the International Federation of Environmental Health (IFEH), continues to influence global environmental health issues actively and positively. The Institute also continues to enjoy a positive and productive collaboration with the Environmental Health Association of Ireland (EHAI).

The REHIS Annual Environmental Health Forum, themed "Resilience: Professional, Local and National Perspectives", was held on 24 April 2024 as a hybrid event at Queen Margaret University in Musselburgh, Edinburgh.

The President reported on the Institute's strategic plan, outlining the priorities, centred around three main themes:

- Enhancing engagement with Members, Approved Training Centres, and Stakeholders.
- Reviewing the Royal Charter to clarify the role of the Institute.
- Promoting, encouraging, and retaining more people within the Environmental Health profession.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

During the forum, the presentation of awards took place. The Institute's Meritorious Endeavours in Environmental Health Award, presented annually to individuals deemed to have made a significant contribution to the improvement and protection of health and wellbeing in Scotland, was conferred on Ruth Robertson. This award recognises the substantial impact she has had over many years through her career in public health and health protection.

The President's Award also presented annually to individuals or organisations deemed to have significantly contributed to the improvement and protection of health and wellbeing in Scotland through the Institute's Community Training activities, was presented to Healthy Valleys. Simone Janse Van Rensburg, Project Manager, accepted the award on behalf of Healthy Valleys and spoke about their current project, 'Resilient Communities', which includes a range of food education programmes aimed at tackling food poverty, social isolation, and loneliness. In particular, they run cooking groups that help participants build confidence in safely preparing meals, while also encouraging healthy food choices.

In May 2024, the Institute held a separate award ceremony in the form of an afternoon tea to honour newly qualified Environmental Health Officers and Food Safety Officers, and to recognise individuals involved in Community Training who achieved Highfield Awards.

The Institute's website is regularly updated to communicate its charitable activities to members and to the public. A monthly e-newsletter provides a focus for the many professional groups contributing to the improvement and protection of health and wellbeing in Scotland.

Furthermore, the Institute regularly offers advice in person, by telephone and by email to members of the public who request advice and assistance on a wide range of issues including those relating to food safety, food labelling, sub-standard housing, suspected food poisoning, pest control, smoking in public places and, workplace health and safety.

The financial year concluded with sustained income levels from Community Training activities and Professional Development. External economic and budgetary factors continue to impact various aspects of the Institute's work and will be closely monitored by the Charity Trustees over the coming year.

Financial review

• Going concern

The Charity Trustees are optimistic that the charity has sufficient resources to continue in operational existence for the foreseeable future and, for at least the next 12 months, from the date of signing of the accounts. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

The Charity Trustees have developed the budget for 2025/26 and continue to take appropriate action to mitigate the risk to the Institute from the reduction of income because of external factors.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

● Reserves policy

The Institute's General Operations Fund provides the necessary money to finance normal operational activities and at the year end these reserves amounted to £278,246. It is the Council's view that the General Operations Fund should be maintained at a value of at least half of the Institute's expected expenditure in the next financial year to ensure that, should the Institute experience unexpected financial difficulties there will remain within the Fund sufficient money to allow its operations to continue without failure for as long as possible.

The designated Capital Fund reflects the net book value of the tangible fixed assets and investment property and at the year end the balance was £783,544. The fund will be reduced over the useful economic lives of the tangible fixed assets in line with depreciation.

The designated e-rehis reserve is used to finance development work on the Institute's website and at the year end the balance was £20,000.

● Principal funding

In addition to income from membership subscriptions (9%) the Institute also gains income from a wide range of training and educational activities (86%) and other sources (5%). This income is derived from activities in pursuit of its Royal Charter objects. The Institute is an independent and self-financing organisation.

● Investment policy

The Institute aims to generate a return from its liquid assets balanced against the associated risks. Investment properties purchased in February 2019 are now contributing to the Institute's income, with £19,094 received during the year.

In addition, the investment properties shown in the accounts at a value of £400,000 have returned an unrealised gain of £71,726 since their purchase six years ago.

Structure, governance and management

● Governing document

The charity is controlled by its governing document, The Royal Charter and Bye-laws, and constitutes an unincorporated charity.

The Royal Environmental Health Institute of Scotland attained Royal Charter status on 8 March 2001 and was recognised as a charity on 11 May 2001, charity number SC009406.

● Recruitment and appointment of new Charity Trustees

Charity Trustees are elected to the Council of the Institute at the Annual General Meeting and hold office for periods of up to three years.

The President and the two Vice-Presidents hold office from the Annual General Meeting at which they are elected until the next and are eligible for re-election.

The Honorary Treasurer is appointed annually by the Council and the Auditors are appointed for the forthcoming financial year at the Annual General Meeting.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

- **Organisational structure**

The Council is the governing body of the Institute and consists of up to 27 elected members and office bearers, all of whom have general control and management of the charity. At a meeting of the Council on 11 March 2006 it was agreed that all members of the Council would be Charity Trustees of the Institute. The Institute's Secretary is a full time member of staff and is employed to give effect to Council decisions and to deal with the routine work of the organisation

- **Induction and training of Charity Trustees**

Training in Charity Trustees' duties continued using 'Guidance and Good Practice for Charity Trustees' published by OSCR in June 2016 and the Charities and Trustee Investment (Scotland) Act 2005.

- **Pay policy for senior staff**

The pay of the senior staff (the Chief Executive, the Director of Training and the Director of Professional Development) is reviewed annually on the anniversary of their appointments.

The Chief Executive's review, which includes his/her performance and his/her pay, is conducted by the President and the Senior Vice-President (both Charity Trustees) with advice from the Honorary Treasurer (a Charity Trustee).

The Chief Executive reviews the performance and pay of the Director of Training, of the Director of Professional Development, and of the Training Advisers.

Any increase in the pay of any of the senior staff is directly related to performance.

- **Risk management**

The Council maintains an annual risk register to ensure that any risk which threatens the work of the Institute are identified, visible and managed. The risk register is a systematic and structured method of recording risks (financial and organisational). Current and mitigating factors to control the risks are factored to produce a risk rating score to which red, amber and green scoring is applied. Any red actions require immediate attention, and any amber requires constant monitoring.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

The Institute will continue to pursue the objects for which it is established. In addition to the Strategic Plan, the Institute's Annual Development Plan sets out the key objectives for the year ahead whilst working towards the three-year priorities.

The Institute will continue to improve and protect the health and wellbeing of Scotland's people through education, training, and qualifications in Environmental Health. Specifically, it will continue to develop its community training courses in food safety, nutrition, control of infection, health and safety, first aid and licensing.

The Institute recognises the wide-reaching benefits of the Secondary Schools Food Hygiene and Food and Health training initiative and will seek other potential co-funding partners to allow the initiative to continue.

The Institute will actively work with academic institutions in the provision of accredited undergraduate and post graduate degree courses in Environmental Health.

The Institute will continue to lobby for, support and promote the Environmental Health Profession in the public and private sectors and to work to ensure that the Environmental Health Service in Scotland continues to be delivered locally, sustainability resourced and aligned with national priorities for the protection of health and well-being.

The Council and Management Committee will actively promote the benefits of membership and the work of the Institute in order to retain and increase membership.

The Institute will continue to promote its Royal Charter objects and its role as a registered Scottish charity to the public and to the Scottish Government and its agencies through offering advice, presenting courses, offering qualifications and publishing information on all uses relating to environmental health, public health, health protection and well-being.

The Council and Management Committee will carefully monitor the Institute's finances during 2025/26 to ensure its financial independence and security.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

CHARITY TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Statement of Charity Trustees' responsibilities

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

The law applicable to charities in Scotland requires the Charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Charity Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Charity 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Royal Charter. 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.

Disclosure of information to auditor

Each of the persons who are Charity Trustees at the time when this Charity Trustees' Report is approved has confirmed that:

- so far as that Charity Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Charity Trustee has taken all the steps that ought to have been taken as a Charity Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The designated Trustees have decided to tender the external audit services and once this process is complete a motion will be proposed to appoint an auditor at a meeting of the Trustees.

Approved by order of the members of the board of Charity Trustees and signed on their behalf by:

Alan Morrison

Alan Morrison
President

Date: 23 September 2025

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

Opinion

We have audited the financial statements of The Royal Environmental Health Institute of Scotland (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Charity Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Charity Trustees with respect to going concern are described in the relevant sections of this report.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Charity Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the Charity Trustees' Report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of charity trustees

As explained more fully in the Charity Trustees' Responsibilities Statement, the Charity Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Charity Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Charity Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Charity Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities and Trustee Investment (Scotland) Act 2005, data protection, anti-bribery, employment, and health and safety legislation.

We identified the greatest risk of material impact on the financial statements from irregularities including fraud to be:

- Management override of controls to manipulate the charity's key performance indicators to meet targets;
- Timing and completeness of revenue recognition;
- Compliance with relevant laws and regulations which directly impact the financial statements and those that the charity needs to comply with for the purpose of trading.

Our audit procedures to respond to these risks included:

- Testing of journal entries and other adjustments for appropriateness;
- Testing a sample of revenue transactions and associated recognition of revenue on projects ongoing across the year end to ensure appropriate;
- Evaluating the rationale of significant transactions outside the normal course of business;
- Enquiries of management about litigation and claims and inspection of relevant correspondence;
- Reviewing legal and professional fees to identify indications of actual or potential litigation, claims and any non compliance with laws and regulations; and
- Analytical procedures to identify any unusual or unexpected trends or relationship;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ROYAL ENVIRONMENTAL HEALTH
INSTITUTE OF SCOTLAND (CONTINUED)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's Report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an 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 charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

AAB Audit & Accountancy Limited

AAB Audit & Accountancy Limited

Statutory Auditors & Chartered Accountants
Macfarlane Gray House
Castlecraig Business Park
Springbank Road
Stirling
FK7 7WT

Date: 25 September 2025

AAB Audit & Accountancy Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	4	53,502	53,502	55,017
Charitable activities	5	482,256	482,256	441,238
Investments	6	19,094	19,094	19,016
Total income		<u>554,852</u>	<u>554,852</u>	<u>515,271</u>
Expenditure on:				
Charitable activities	7	592,865	592,865	579,850
Total expenditure		<u>592,865</u>	<u>592,865</u>	<u>579,850</u>
Net expenditure before net gains on investments		<u>(38,013)</u>	<u>(38,013)</u>	<u>(64,579)</u>
Net gains on investments		-	-	4,559
Net movement in funds		<u>(38,013)</u>	<u>(38,013)</u>	<u>(60,020)</u>
Reconciliation of funds:				
Total funds brought forward		1,119,803	1,119,803	1,179,823
Net movement in funds		(38,013)	(38,013)	(60,020)
Total funds carried forward		<u><u>1,081,790</u></u>	<u><u>1,081,790</u></u>	<u><u>1,119,803</u></u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 21 to 37 form part of these financial statements.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	383,544	385,408
Investment property	13	400,000	400,000
		<u>783,544</u>	<u>785,408</u>
Current assets			
Debtors	14	62,661	61,621
Cash at bank and in hand		264,166	299,195
		<u>326,827</u>	<u>360,816</u>
Creditors: amounts falling due within one year	15	(28,581)	(26,421)
Net current assets		<u>298,246</u>	<u>334,395</u>
Total net assets		<u><u>1,081,790</u></u>	<u><u>1,119,803</u></u>
Charity funds			
Restricted funds	16	-	-
Unrestricted funds	16	1,081,790	1,119,803
Total funds		<u><u>1,081,790</u></u>	<u><u>1,119,803</u></u>

The financial statements were approved and authorised for issue by the Charity Trustees and signed on their behalf by:

Alan Morrison

Alan Morrison
President

Martin Henry

Martin Henry
Honorary Treasurer

Date: 23 September 2025

The notes on pages 21 to 37 form part of these financial statements.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	19	(53,393)	(62,354)
Cash flows from investing activities			
Dividends, interest and rents from investments		19,094	19,016
Proceeds from the sale of intangible assets		(730)	(3,752)
Net cash provided by investing activities		18,364	15,264
Change in cash and cash equivalents in the year		(35,029)	(47,090)
Cash and cash equivalents at the beginning of the year		299,195	346,285
Cash and cash equivalents at the end of the year	20	264,166	299,195

The notes on pages 21 to 37 form part of these financial statements

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The Institute is a registered charity and the principal office is 19 Torphichen Street, Edinburgh, EH3 8HX. The members of the charity are the Charity Trustees named on Page 1.

The financial statements have been presented in GBP as this is the functional and presentational currency of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Royal Environmental Health Institute of Scotland meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Charity Trustees have considered the impact of current inflationary and other economic conditions on the charity and the services it provides and the income it can generate both now and in the longer term. The charity has a strong balance sheet with sufficient current assets to meet its liabilities. Over the last few years the Institute has adapted how it delivers its activities to ensure these can continue. The Charity Trustees have again reviewed the budgets and cash flow forecasts considering all of these conditions to ensure the charity has sufficient resources to continue for the foreseeable future. After making appropriate enquiries, the Charity Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least the next 12 months from the date of signing these accounts.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants of a revenue nature are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support and governance costs are allocated to the applicable expenditure headings.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

2.6 Taxation

The charity is exempt from tax on its charitable activities.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised.

Tangible fixed assets are initially recognised at cost. After recognition, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Fixtures and fittings	-	15% on a reducing balance basis
Computer equipment	-	33% on a reducing balance basis

The heritable property is not depreciated. The Charity Trustees have estimated that the residual value of the property is not materially different from its carrying amount in the accounts and hence any depreciation charge and accumulated depreciation would not be material.

2.8 Investments

In accordance with SORP 2019, investment properties held for their investment potential are recorded at fair value. Realised and unrealised gains and losses are included in the Statement of Financial Activities. No provision is made for depreciation of investment properties.

The Charity Trustees review the carrying value of investment properties at the balance sheet date. This involves benchmarking against the Nationwide House Price Index and other available market data.

2.9 Chains of office, stock of books, paperweights etc

Chains of office, stock of paperweights, shields and badges - no value has been placed on these items in the accounts.

Stocks of books and publications are written off in the period of usage or at the point in time at which their value becomes negligible.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)**2.10 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.14 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.15 Pensions

The charity contributes to personal pension schemes and also a defined contribution scheme. The assets of the funds are held separately from those of the charity. Pension costs charged in the Statement of Financial Activities represent the contributions payable by the charity in the year.

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Charity 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 Charity Trustees for particular purposes. The aim and use of each designated fund is set out in the Charity Trustees' Report.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgement

In the application of the charity's accounting policies the Charity Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3. Critical accounting estimates and areas of judgement (continued)

estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Investment properties held for their investment potential are recorded at fair value. Realised and unrealised gains are included in the Statement of Financial Activities. No provision is made for depreciation of investment properties. The Charity Trustees review the carrying value of investment properties at the balance sheet date. This involves an assessment of information from the market including benchmarking against the Nationwide House Price Index.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Local authority affiliations	9,280	9,280	7,800
Subscriptions	44,222	44,222	47,217
Total 2025	53,502	53,502	55,017
<i>Total 2024</i>	<i>55,017</i>	<i>55,017</i>	

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Stimulating general interest	300,856	300,856	298,204
Education and training	138,045	138,045	116,164
Professional development	43,355	43,355	26,870
Total 2025	482,256	482,256	441,238
<i>Total 2024</i>	<i>441,238</i>	<i>441,238</i>	

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Income from charitable activities

	Stimulating general interest 2025 £	Education and training 2025 £	Professional development 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Elementary Food Hygiene	179,159	-	-	179,159	168,755
Intermediate Food Hygiene	34,462	-	-	34,462	33,434
Advanced Food Hygiene	3,665	-	-	3,665	3,739
Introduction to food hygiene	-	7,544	-	7,544	6,691
Elementary Health & Safety	36,308	-	-	36,308	40,041
Introduction to Health & Safety	220	-	-	220	1,193
Intermediate Health & Safety	717	-	-	717	106
Advanced Health & Safety	995	-	-	995	790
Centre Enrolments	29,485	-	-	29,485	27,260
Sale of Training Books & Videos	2,181	-	-	2,181	989
Joint Awards	2,999	-	-	2,999	3,722
Other Community Training Courses	-	20,714	640	21,354	23,182
First Aid	-	37,796	-	37,796	28,999
Intermediate HACCP Practices	-	2,202	-	2,202	2,002
Introduction to HACCP Practices	-	441	-	441	1,061
Food & Health	-	8,649	-	8,649	7,414
HACCP for Caterers	-	110	-	110	22
SCPHL	-	53,940	-	53,940	36,161
Control of Infection	-	3,524	-	3,524	9,782
Eating Well for Older People	550	-	-	550	205
Professional Courses	-	-	21,560	21,560	22,750
Centre South	6,760	-	-	6,760	4,110
Centre North	3,355	-	-	3,355	260
EHO Examinations	-	-	9,305	9,305	7,300
EHO Registrations	-	-	6,150	6,150	3,900
SFSORB	-	-	5,700	5,700	5,020
Annual Environmental Forum	-	3,125	-	3,125	2,350
Total 2025	300,856	138,045	43,355	482,256	441,238
<i>Total 2024</i>	<i>284,604</i>	<i>116,164</i>	<i>40,470</i>	<i>441,238</i>	

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from property rental	19,094	19,094	19,016
Total 2024	19,016	19,016	

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Stimulating general interest	283,412	283,412	240,129
Education and training	179,254	179,254	193,221
Professional development	130,199	130,199	146,500
Total 2025	592,865	592,865	579,850
Total 2024	579,850	579,850	

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Stimulating general interest	188,216	95,196	283,412	240,129
Education and training	127,439	51,815	179,254	193,221
Professional development	85,779	44,420	130,199	146,500
Total 2025	<u>401,434</u>	<u>191,431</u>	<u>592,865</u>	<u>579,850</u>
<i>Total 2024</i>	<u>361,642</u>	<u>218,208</u>	<u>579,850</u>	

Analysis of direct costs

	Stimulating general interest 2025 £	Education and training 2025 £	Professional development 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	76,676	76,676	65,722	219,074	197,434
Training	102,440	40,301	-	142,741	125,630
Conferences and courses	2,852	951	5,700	9,503	6,060
Examinations	-	6,014	11,999	18,013	22,004
Journal	1,491	828	994	3,313	3,886
E-REHIS	2,278	1,139	1,139	4,556	3,158
Promotion of environmental health	1,463	-	-	1,463	409
Prizes	23	-	69	92	207
Centres	758	1,530	-	2,288	1,249
World Congress	235	-	156	391	1,605
Total 2025	<u>188,216</u>	<u>127,439</u>	<u>85,779</u>	<u>401,434</u>	<u>361,642</u>
<i>Total 2024</i>	<u>163,799</u>	<u>116,822</u>	<u>81,021</u>	<u>361,642</u>	

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Stimulating general interest 2025 £	Education and training 2025 £	Professional development 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	21,795	21,795	18,681	62,271	73,987
Depreciation	908	908	778	2,594	2,989
Premises and general costs	24,780	24,780	21,244	70,804	75,778
Insurance	3,342	3,342	2,869	9,553	9,191
Bad debt	149	149	128	426	1,030
Bank charges	841	841	720	2,402	1,885
Loss on disposal of fixed assets	-	-	-	-	396
Governance costs	43,381	-	-	43,381	52,952
Total 2025	<u>95,196</u>	<u>51,815</u>	<u>44,420</u>	<u>191,431</u>	<u>218,208</u>
<i>Total 2024</i>	<u>76,330</u>	<u>76,399</u>	<u>65,479</u>	<u>218,208</u>	

Governance costs include an allocation of staff costs, depending on the time spent on these activities, amounting to £36,960 (2024 - £39,171).

9. Auditor's remuneration

The auditor's remuneration including VAT amounts to an auditor fee of £13,200 (2024 - £11,400).

10. Staff costs

	2025 £	<i>2024 £</i>
Wages and salaries	280,143	277,085
Social security costs	20,215	19,435
Contribution to defined contribution pension schemes	9,293	14,073
	<u>309,651</u>	<u>310,593</u>

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Average number of employees in the year	11	11

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025 No.	2024 No.
In the band £60,001 - £70,000	1	1

The charity considers its key management personnel comprises the Charity Trustees and the Chief Executive. The total employment benefits including employer pension contributions of the key management personnel were £85,807 (2024 - £81,049).

11. Charity Trustees' remuneration and expenses

The Institute's Royal Charter and Bye-Laws give the Council the authority to remunerate Charity Trustees. Remuneration amounting to £2,475 (2024 - £3,020) was paid to 6 (2024 - 7) Charity Trustees and is made up per the table below.

Charity Trustee	£	Details
Martin Henry	1,250	Treasurer Honoraria
Deepa Joshi	225	Centre Honoraria
Cameron McAuley	225	Centre Honoraria
Courtney Jack Craig	225	Centre Honoraria
Kerri Todman	225	Centre Honoraria
John Murray	275	Examiner fees
Carrie Pollock	275	Examiner fees

During the year ended 31 March 2025, expenses for attending meetings amounted to £1,686 were reimbursed to 15 Charity Trustees (2024 - £2,393 to 15 Charity Trustees).

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2024	376,747	25,308	89,530	491,585
Additions	-	-	730	730
At 31 March 2025	<u>376,747</u>	<u>25,308</u>	<u>90,260</u>	<u>492,315</u>
Depreciation				
At 1 April 2024	-	22,836	83,341	106,177
Charge for the year	-	371	2,223	2,594
At 31 March 2025	<u>-</u>	<u>23,207</u>	<u>85,564</u>	<u>108,771</u>
Net book value				
At 31 March 2025	<u>376,747</u>	<u>2,101</u>	<u>4,696</u>	<u>383,544</u>
At 31 March 2024	<u>376,747</u>	<u>2,472</u>	<u>6,189</u>	<u>385,408</u>

13. Investment property

	Freehold investment property £
Valuation	
At 1 April 2024	400,000
At 31 March 2025	<u>400,000</u>

The Charity Trustees are satisfied that the investment properties are held at fair value. This is based on benchmarking the carrying values against the Nationwide House Price Index and other available market data.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	53,717	54,637
Other debtors	8,814	6,984
Tax recoverable	130	-
	<u>62,661</u>	<u>61,621</u>

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	715	1,880
Accruals and deferred income	27,866	24,541
	<u>28,581</u>	<u>26,421</u>

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
E-REHIS reserve	20,000	-	(4,556)	4,556	20,000
Capital fund	785,408	-	(2,594)	730	783,544
	<u>805,408</u>	<u>-</u>	<u>(7,150)</u>	<u>5,286</u>	<u>803,544</u>
General funds					
General operations fund	314,395	554,852	(585,715)	(5,286)	278,246
Total Unrestricted funds	<u>1,119,803</u>	<u>554,852</u>	<u>(592,865)</u>	<u>-</u>	<u>1,081,790</u>

The designated capital reserve represents funds invested in fixed assets.

The designated E-REHIS reserve represents funds ringfenced for future IT projects.

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16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds						
Designated funds						
E-REHIS reserve	20,000	-	(3,158)	3,158	-	20,000
Capital Fund	780,482	-	(2,989)	3,356	4,559	785,408
	<u>800,482</u>	<u>-</u>	<u>(6,147)</u>	<u>6,514</u>	<u>4,559</u>	<u>805,408</u>
General funds						
General Operations	<u>379,341</u>	<u>515,271</u>	<u>(573,703)</u>	<u>(6,514)</u>	<u>-</u>	<u>314,395</u>
Total Unrestricted funds	<u><u>1,179,823</u></u>	<u><u>515,271</u></u>	<u><u>(579,850)</u></u>	<u><u>-</u></u>	<u><u>4,559</u></u>	<u><u>1,119,803</u></u>

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17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	805,408	-	(7,150)	5,286	803,544
General funds	314,395	554,852	(585,715)	(5,286)	278,246
	<u>1,119,803</u>	<u>554,852</u>	<u>(592,865)</u>	<u>-</u>	<u>1,081,790</u>

Summary of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
Designated funds	800,482	-	(6,147)	6,514	4,559	805,408
General funds	379,341	515,271	(573,703)	(6,514)	-	314,395
	<u>1,179,823</u>	<u>515,271</u>	<u>(579,850)</u>	<u>-</u>	<u>4,559</u>	<u>1,119,803</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	383,544	383,544
Investment property	400,000	400,000
Current assets	326,827	326,827
Creditors due within one year	(28,581)	(28,581)
Total	<u>1,081,790</u>	<u>1,081,790</u>

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18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	385,408	385,408
Investment property	400,000	400,000
Current assets	360,816	360,816
Creditors due within one year	(26,421)	(26,421)
Total	<u><u>1,119,803</u></u>	<u><u>1,119,803</u></u>

19. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net expenditure for the year (as per Statement of Financial Activities)	<u>(38,013)</u>	<u>(60,020)</u>
Adjustments for:		
Depreciation charges	2,594	2,989
Gains on investments	-	(4,559)
Dividends, interest and rents from investments	(19,094)	(19,016)
Loss on the sale of fixed assets	-	396
Decrease/(increase) in debtors	(1,040)	8,851
Increase in creditors	2,160	9,005
Net cash used in operating activities	<u><u>(53,393)</u></u>	<u><u>(62,354)</u></u>

20. Analysis of cash and cash equivalents

	2025 £	2024 £
Bank accounts	264,130	299,125
Cash in hand	36	70
Total cash and cash equivalents	<u><u>264,166</u></u>	<u><u>299,195</u></u>

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21. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	299,195	(35,029)	264,166

22. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	5,661	5,661
Later than 1 year and not later than 5 years	16,554	22,000
	22,215	27,661