

**Registration number 2026062**

**The International Federation of Environmental Health**

**Directors' report and financial statements**

**for the year ended 31 December 2006**

## The International Federation of Environmental Health

### Company information

Directors	Michael Halls Jerry Chaka Colm Smyth Stephen Cooper Raymond Ellard Bernard Forteach	Resignation 30 June 2006 Resignation 30 June 2006  Appointed 1 July 2006 Appointed 1 July 2006
Secretary	Graham Michael Jukes	
Company number	2026062	
Auditors	Phelan & Prescott River House Home Avenue Newry BT34 2DL	
Business address	Chadwick Court 15 Hatfields London SE 1 8DJ	
Bankers	HSBC Poultry & Princes St Branch PO Box 648 27-32 Poultry Street London	

# The International Federation of Environmental Health

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# **The International Federation of Environmental Health**

## **Directors' report for the year ended 31 December 2006**

The directors present their report and the financial statements for the year ended 31 December 2006.

### **Review of activities**

The principal activity of the International Federation of Environment Health (IFEH) is to provide a focal point for the national organisations of officers whose concern is the control of the environment in the interest of public health.

### **Council members**

The Council members who served throughout the year are listed below:

Claudia Kurzac	Steen Fogde	Evangelos Evangelou	Richard Walukano
Peter Davey	Colm Smyth	Henning Hansen	Marius Urbonas
Raymond Ellard	Ina Lenzing	Jan Joergensen	Hadrain Bonello
Isobel Stout	Stephen Cooper	Peter Archer	Hashim Ahmad
Michael Halls	Hans Hohenleitner	Carlene Thomas	Abd Rahim Dal
Jerry Chaka	Kati Gruenwald	Matti Karuvaara	Rodziah Ismail
Bernard Forteath	Domenic Losito	Rainer Nuss	Megat Azman Mokhtar
Jan Homma	Kia Regner	Ann Marie Part	Terence Moody
Fleur Cousins	Bontle Mbongwe	Mohamed Karama	Stephen Stout
Marianne Langedal	Francis Nel	John Stirling	Koh Geok Beng
Ingrid Horner			

### **Directors**

The directors who served during the year or since appointment, if later, are set out below.

Michael Halls	Resignation 30 June 2006
Jerry Chaka	Resignation 30 June 2006
Colm Smyth	
Stephen Cooper	
Raymond Ellard	Appointed 1 July 2006
Bernard Forteath	Appointed 1 July 2006

### **Charitable contributions**

During the year the company donated £750 to regional development.

### **Directors' responsibilities**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year. In preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;

## **The International Federation of Environmental Health**

### **Directors' report for the year ended 31 December 2006**

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985.

They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Auditors**

In accordance with Section 385 of the Companies Act 1985, a resolution proposing that Phelan & Prescott be reappointed as auditors of the company will be put to the Annual General Meeting.

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the Board on 26 April 2007 and signed on its behalf by

*Graham Michael Jukes*

**Graham Michael Jukes**  
**Secretary**

## **The International Federation of Environmental Health**

### **Independent auditors' report to the shareholders of The International Federation of Environmental Health**

We have audited the financial statements of The International Federation of Environmental Health for the year ended 31 December 2006 which comprise the profit and loss account, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's shareholders, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's shareholders those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditors**

As described in the statement of directors' responsibilities the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the directors' report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**The International Federation of Environmental Health**

**Independent auditors' report to the shareholders of The International Federation of Environmental**

**Opinion**

In our opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the company's affairs as at 31 December 2006 and of its profit for the year ended and have been properly prepared in accordance with the Companies Act 1985.

**Phelan & Prescott  
Chartered Accountants and  
Registered auditors  
26 April 2007**

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

**The International Federation of Environmental Health**

**Income and Expenditure Account  
for the year ended 31 December 2006**

<u>General Fund</u>	Notes	2006	2005
		£	£
<b>Income</b>			
Subscriptions and donations		14,186	10,432
Sundry income		-	400
Interest receivable		865	860
		<u>15,051</u>	<u>11,692</u>
<b>Expenditure</b>			
Administrative expenses		(10,587)	(11,833)
<b>Surplus/(Deficit) before taxation</b>		4,464	(141)
Taxation	2	<u>(124)</u>	<u>-</u>
<b>Surplus/(Deficit) after taxation</b>		4,340	(141)
Transfer to development fund		<u>-</u>	<u>-</u>
<b>Surplus/(Deficit) for the financial year</b>	<b>6</b>	<u><u>4,340</u></u>	<u><u>(141)</u></u>

There are no recognised gains or losses other than the profit or loss for the above two financial years.

<u>Development Fund</u>	Notes	2006	2005
		£	£
<b>Income</b>			
Transfer from general fund		-	-
<b>Expenditure</b>			
		<u>-</u>	<u>-</u>
<b>Surplus/(Deficit) for the financial year</b>	<b>6</b>	<u><u>-</u></u>	<u><u>-</u></u>

None of the IFEH's activities were acquired or discontinued during the above two financial years. There were no recognised gains or losses other than the surplus / (deficit) shown above.

**The notes on pages 7 to 8 form an integral part of these financial statements.**



**The International Federation of Environmental Health**

**Balance sheet  
as at 31 December 2006**

		2006		2005	
Notes	£	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	3		-		1,042
<b>Current assets</b>					
Debtors	4	1,610		1,144	
Cash at bank and in hand		38,188		33,148	
		39,798		34,292	
<b>Creditors: amounts falling due within one year</b>	5	(624)		(500)	
<b>Net current assets</b>			39,174		33,792
<b>Net assets</b>			39,174		34,834
<b>Capital and reserves</b>					
Other reserves	6		4,055		4,055
Profit and loss account	6		35,119		30,779
<b>Equity shareholders' funds</b>			39,174		34,834

The financial statements are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The financial statements were approved by the Board on 26 April 2007 and signed on its behalf by

*Colm Smyth*

**Colm Smyth**

**Director**

**The notes on pages 7 to 8 form an integral part of these financial statements.**

# The International Federation of Environmental Health

## Notes to the financial statements for the year ended 31 December 2006

### 1. Accounting policies

#### 1.1. Accounting convention

The financial statements are prepared under the historical cost convention .

#### 1.2. Subscriptions

Subscriptions are accounted for on an accruals basis. Amounts received in advance are carried forward. As an international organisation with members throughout the world it is not appropriate to show a geographic analysis of subscription income.

#### 1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings  
and equipment - 25% reducing balance

### 2. Tax on profit/(loss) on ordinary activities

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

### 3. Tangible fixed assets

	<b>Fixtures, fittings and equipment £</b>
<b>Cost</b>	
At 1 January 2006	1,696
Disposals	(1,696)
	<hr/>
At 31 December 2006	-
	<hr/>
<b>Depreciation</b>	
At 1 January 2006	654
On disposals	(654)
	<hr/>
At 31 December 2006	-
	<hr/>
<b>Net book values</b>	
At 31 December 2006	-
	<hr/>
At 31 December 2005	1,042
	<hr/> <hr/>

**The International Federation of Environmental Health**

**Notes to the financial statements  
for the year ended 31 December 2006**

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<b>4. Debtors</b>	<b>2006</b>	<b>2005</b>	
	<b>£</b>	<b>£</b>	
Other debtors	1,610	1,144	
	<u>          </u>	<u>          </u>	
<b>5. Creditors: amounts falling due within one year</b>	<b>2006</b>	<b>2005</b>	
	<b>£</b>	<b>£</b>	
Trade creditors	500	500	
Corporation tax	124	-	
	<u>          </u>	<u>          </u>	
	<u>624</u>	<u>500</u>	
<b>6. Equity Reserves</b>	<b>Capital account</b>	<b>Development fund</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>At 1 January 2006</b>	30,779	4,055	34,834
Surplus for the year	4,340	-	4,340
	<u>          </u>	<u>          </u>	<u>          </u>
<b>At 31 December 2006</b>	<u>35,119</u>	<u>4,055</u>	<u>39,174</u>

**7. Development Fund**

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

**8. Status of the IFEH**

The IFEH was incorporated as a private company limited by Guarantee on 6 June 1986, the word "limited" being omitted by virtue of S.30 of the Companies Act 1985. Under the Memorandum of Association of the IFEH the liability of individual members is restricted to a maximum of £5.

**The International Federation of Environmental Health**

**Detailed Income and Expenditure Account  
for the year ended 31 December 2006**

<b><u>General Fund</u></b>	<b>2006</b>		<b>2005</b>	
	£	£	£	£
<b>Income</b>				
Subscriptions		10,301		9,847
Sustaining subscriber donations		505		585
Advertising income		-		400
Donations		3,380		-
Bank interest received		865		860
		<u>15,051</u>		<u>11,692</u>
<b>Expenditure</b>				
Meeting and conference expenses including travel and subsistence	4,079		4,187	
Web site expenses	1,013		970	
Postage, stationary, telephone	2,936		4,737	
Audit and accountancy	588		588	
Legal and professional	30		15	
General expenses	1,040		-	
Donations	750		1,000	
Bank charges and fees	151		152	
Depreciation	-		184	
		<u>(10,587)</u>		<u>(11,833)</u>
<b>Surplus/(Deficit) before taxation</b>		4,464		(141)
Corporation tax		124		-
<b>Surplus/(Deficit) after taxation</b>		<u><u>4,340</u></u>		<u><u>(141)</u></u>

**The notes on pages 7 to 8 form an integral part of these financial statements.**