

CIEH CONSULTING LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
2011



CIEH Consulting Limited

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CIEH Consulting Limited

Directors, advisors and company details

		Date of Resignation	Date of Appointment
Directors	G M Jukes T Deveaux R Foster		
Secretary	C J N Angus		
Auditors	PKF (UK) LLP Farringdon Place Farringdon Road London EC1M 3AP		
Registered Office	Chadwick Court 15 Hatfields London SE1 8DJ		
Registered No.	06865007		

CIEH Consulting Limited

Report of the Directors For the year ended 31 December 2011

Business review and principal activities

The company is a wholly owned subsidiary of the Chartered Institute of Environmental Health (CIEH) which is a registered charity (charity number 290350) and was incorporated on 31 March 2009

As of 31 December 2011, the Chartered Institute of Environmental Health transferred all trading activities relating to CIEH Consulting Ltd to its wholly owned subsidiary, CIEH Ltd (formerly known as Chadwick House Group Ltd). CIEH Ltd absorbed all activities relating to CIEH Consulting Ltd as a trading division. The company is now dormant

The company's principal activities are the supply of first class consultancy services in the field of environmental health. The services offered include technical aspects of environmental health delivery, management support and training to facilitate the delivery of the service.

The directors regard investments in research and development, product development and marketing activities as necessary for continuing success in the medium to long term future

As shown in the company's profit and loss account on page 7, annual trading generated turnover of £14,717 (2010 £46,816) and profit before gift aid and tax of £4,605 (2010 £4,605 loss).

The balance sheet is shown on page 8.

Principal risks and uncertainties

Competitive pressure in the UK is a continuing risk for the company, which could result in it losing sales to its key competitors. The company managed this risk by providing value added services to its customers, having fast response times not only in supplying services but in handling all customer queries and by building and maintaining strong relationships with its customers.

The company has no third party debt. It therefore has no interest rate exposure.

Group risks are discussed in the group's Annual Report which does not form part of this Report.

Environment

The Chartered Institute of Environmental Health group recognises the importance of its environmental responsibilities, monitors its impact on the environment, and designs and implements policies to reduce any damage that might be caused by the group's activities. The company operates in accordance with group policies, which are described in the group's Annual Report and which do not form part of this Report. Initiatives designed to minimise the company's impact on the environment include safe disposal of waste, recycling and reducing energy consumption.

CIEH Consulting Limited

Report of the Directors For the year ended 31 December 2011

Employees

Details of the number of employees and related costs can be found in note 10 to the financial statements on page 12

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled every effort is made to ensure that their employment with the company continues and that appropriate training is arranged. It is the policy of the company that the training, career development and promotion of disabled persons should, as far as possible, be identical with that of other employees.

The company participates in the group's policies and practices to keep employees informed on matters relevant to them as employees through regular meetings and newsletters.

Results and Dividends

The directors can report a profit on ordinary activities before gift aid and tax of £4,605 in the period. The directors do not recommend payment of a dividend.

Directors

The directors who served during the year are set out on page 1.

Indemnity Insurance

Details regarding indemnity insurance are set out in note 12 on page 12.

Charitable donations

During the period the company made nil charitable donations to the Chartered Institute of Environmental Health under the Gift Aid rules

CIEH Consulting Limited

Report of the Directors For the year ended 31 December 2011

DIRECTORS' RESPONSIBILITIES STATEMENT

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

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

In preparing these financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business. Accounting policy 1.1 explains the basis on which the company's financial statements are being prepared.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions, to 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 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

So far as each of the directors is aware at the time this report is approved:

- there is no relevant audit information of which the company's auditors are unaware, and
- The directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report was approved by the board on 20 March 2012 and signed on its behalf.

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C J N Angus
Company Secretary

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CIEH CONSULTING LIMITED

We have audited the financial statements of CIEH Consulting Limited for the year ended 31 December 2011 which comprise the profit and loss account, the balance sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors, and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the annual report and financial statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements

- give a true and fair view of the state of the company's affairs as at 31 December 2011 and of its profit 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 Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

PKF(UK)LLP

Ian Mathieson (Senior statutory auditor)
for and on behalf of PKF (UK) LLP, Statutory auditor

London, UK

Date *23 MARCH 2012*

CIEH Consulting Limited**Profit and Loss Account
For the year ended 31 December 2011**

	Notes	2011 £	2010 £
Turnover	2	14,717	46,816
Cost of sales		(8,567)	(43,058)
Gross profit		6,150	3,758
Administrative expenses		(1,545)	(8,363)
Profit / (loss) on ordinary activities before gift aid and taxation	3	4,605	(4,605)
Charitable gift aid payments		0	(75)
Profit / (loss) on ordinary activities before taxation		4,605	(4,680)
Tax on profit on ordinary activities	4	(921)	921
Retained profit /(loss) after taxation	9	<u>3,684</u>	<u>(3,759)</u>

The company has no recognised gains or losses other than those dealt with in the profit and loss account for the period. All the above relate to discontinued activities as explained in Accounting Policy 1.1.

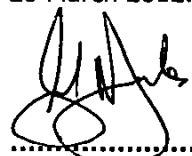
The notes on pages 9 to 13 form part of these financial statements

CIEH Consulting Limited

Balance Sheet as at 31 December 2011

	Notes	2011 £	£	2010 £	£
Current assets					
Debtors	6	2		21,921	
Creditors: amounts falling due within one year	7	<u>0</u>		<u>(25,603)</u>	
Net current assets / (liabilities)			<u>2</u>		<u>(3,682)</u>
Capital and reserves					
Called up share capital	8		2		2
Profit and loss account	9		<u>0</u>		<u>(3,684)</u>
Shareholders' funds			<u>2</u>		<u>(3,682)</u>

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 20 March 2012.



G M Jukes
Director

The notes on pages 9 to 13 form part of these financial statements.

CIEH Consulting Limited

Notes to the Financial Statements For the year ended 31 December 2011

1 Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with United Kingdom Generally Accepted Accounting Practice. The directors agreed to transfer the assets and liabilities of the company at book value to the parent's wholly owned subsidiary CIEH Ltd with effect from 31 December 2011. It was considered that the book value was equivalent to the fair value of assets at that date. The company ceased to trade at that date. Accordingly the accounts have been prepared on a non going concern basis.

1.2 Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the profit and loss account as they become payable in accordance with the rules of the scheme.

1.3 Cash flow statement

Under Financial Reporting Standard 1, the company is exempt from the requirement to prepare a cash flow statement on the grounds that it is a wholly owned subsidiary undertaking and its parent undertaking's accounts include a consolidated cash flow statement.

1.4 Turnover

Turnover represents revenue recognised by the company in respect of services supplied, excluding Value Added Tax

2 Turnover

Turnover is attributable to the company's principle activities and arose entirely from within the United Kingdom

3 Profit / (loss) on ordinary activities before taxation

Profit / (loss) on ordinary activities is stated after charging

	2011	2010
	£	£
Auditors' Remuneration		
Audit work	800	800
Non audit work	<u>745</u>	<u>0</u>

CIEH Consulting Limited

Notes to the Financial Statements For the year ended 31 December 2011

4 Tax on profit / (loss) on ordinary activities

	2011 £	2010 £
The taxation charge based on the profit / (loss) before taxation comprises:		
Corporation tax at 20 25% (2010: 21%)	0	0
Deferred taxation	<u>921</u>	<u>(921)</u>
Tax charge / (credit) for the year	<u>921</u>	<u>(921)</u>

The tax charge for the period differs from the expected tax charge using the company's applicable rate of corporation tax. The differences are as follows:

	2011 £	2010 £
Profit / (loss) on ordinary activities before tax	<u>4,605</u>	<u>(4,680)</u>
Current tax on loss on ordinary activities calculated at standard rate of corporation tax of 20 25% (2010: 21%)	932	(967)
<u>Tax Effect of:</u>		
Trading losses (utilized) / created in the period	(932)	967
Other short term timing differences	<u>0</u>	<u>0</u>
Tax charge / (credit) for the year	<u>0</u>	<u>0</u>

5 Reconciliation of movements in shareholders' funds

All movements in shareholders' funds are shown in note 9

CIEH Consulting Limited**Notes to the Financial Statements
For the year ended 31 December 2011****6 Debtors**

	2011	2010
	£	£
Trade debtors	0	0
Amounts due from group companies	2	0
Prepayments and accrued income	0	21,000
Deferred tax asset	0	921
	<u>2</u>	<u>21,921</u>

7 Creditors: Amounts falling due within one year:

	2011	2010
	£	£
Trade creditors	0	0
Amounts due to group undertakings	0	6,000
Amount due to parent undertaking	0	1,431
Accrued expenses	0	18,172
	<u>0</u>	<u>25,603</u>

8 Called up share capital

	2011	2010
	£	£
Authorised, issued and fully paid		
2 ordinary shares of £1 each	<u>2</u>	<u>2</u>

9 Profit and Loss Account

	2011	2010
	£	£
Retained loss brought forward	(3,684)	75
Retained profit for the year	<u>3,684</u>	<u>(3,759)</u>
Retained profit / (loss) at 31 December	<u>0</u>	<u>(3,684)</u>

CIEH Consulting Limited

Notes to the Financial Statements For the year ended 31 December 2011

10 Directors and employees

Aggregate payroll costs were as follows

	2011 £	2010 £
Wages and salaries	0	5,855
Social security costs	0	545
Pension costs	<u>0</u>	<u>1,119</u>
	<u>0</u>	<u>7,519</u>

The above salary cost represents a percentage of time spent by staff employed by the Chartered Institute of Environmental Health

During 2011, there was no material trading activity. Therefore, no salary costs were incurred by way of recharges from the Chartered Institute of Environmental Health.

The company contributed to a Aegon UK PLC (formerly known as Scottish Equitable) Group Personal Pension Scheme (a money purchase scheme) at a rate of 11% of gross salary. The company also offers employees an additional 0.3% contribution to cover redundancy insurance

Other pension contributions are made to employees' personal pension schemes at a rate of 11%

No employees or directors of The Chartered Institute of Environmental Health, CIEH Consulting Ltd, or any other of their associated or subsidiary companies or organisations, are in any way involved in the control or administration of any of the above funds

11 Directors' emoluments

Three directors were also officers of The Chartered Institute of Environmental Health and were remunerated by that organisation.

12 Indemnity Insurance

The ultimate parent undertaking has effected an indemnity policy to protect itself and its subsidiary companies from loss arising from the neglect or defaults of its directors or employees and to indemnify them against loss arising from any claim against them jointly or severally by reason of any wrongful act in their capacity of director or officer

CIEH Consulting Limited

Notes to the Financial Statements For the year ended 31 December 2011

13 The Chartered Institute of Environmental Health

The ultimate parent undertaking is the Chartered Institute of Environmental Health, a registered charity (No 290350). The Chartered Institute, which was granted a Royal Charter on 27 July 1984, is controlled by its members through the Council of Trustees.

14 Deferred Taxation

	2011	2010
	£	£
Deferred tax asset		
Timing differences on capital allowances & trading losses	<u>0</u>	<u>921</u>

The movement in the year of £921 has been charged to the profit and loss account.

15 Related Party Transactions

During 2011, total payments of £3,250 relating to delivery of Enfield project were made to one Trustee of the Chartered Institute of Environmental Health; Mr A Higgins through his consultancy business, Environmental Health Matters Ltd (2010: £22,813)

There were no other disclosable directors' interests for the year ended 31 December 2010.

The company has taken advantage of the exemptions available under FRS8 and not disclosed transactions with related parties as the company is a 100% subsidiary of the Chartered Institute of Environmental Health, for whom consolidated accounts are prepared.