

Charity registration number 1189915 (England and Wales)

Charity registration number SC054698 (Scotland)

Company registration number RC000861

**CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL
MANAGEMENT**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D Kirby	(Appointed 27 November 2025)
	Ms E Strike	
	Ms J Bhati	(Appointed 27 November 2025)
	Mr C J Gerrard	
	Ms P Lewns	
	Dr P Clack	
	Mr T Gray	(Appointed 27 November 2025)
	Ms H Williams	
	Dr S D Lawley	
	Ms L C Mapstone	
	Ms H Webb	
	A Cawley	
Charity number (England and Wales)	1189915	
Charity number (Scotland)	SC054698	
Company number	RC000861	
Registered office	Grosvenor Court Ampfield Hill Ampfield Romsey Hampshire SO51 9BD	
Auditor	Azets Audit Services Third Floor, Gateway House Tollgate Chandlers Ford Hampshire United Kingdom SO53 3TG	

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

CONTENTS

	Page
Trustees' report	1 - 9
Independent auditor's report	10 - 12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 29

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) *FOR THE YEAR ENDED 31 MARCH 2026*

The trustees, who are also the directors for the purposes of Company Law, present their report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's Royal Charter, the Companies Act 2006 and "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)".

Objectives and activities

The principal activity of the charity in the year under review was to advance the understanding and the standards of practice of ecology and environmental management for the benefit of the natural environment and the public good.

Additionally, the charity furthers the conservation, management and enhancement of biodiversity and the maintenance of ecological processes and life support systems essential to a fully functional biosphere through the provision of a professional membership institute for ecologists and environmental managers in the UK and abroad.

The 12-months covered by this report refer to the activities undertaken by staff and volunteers in accordance with the Operational Plan for 2025-26 and the second year of the three year Strategic Plan covering 2024 – 2027.

Our mission is to promote the highest standards of professional practice, and to raise the profile of professional ecological and environmental management, for the benefit of nature and society.

Our vision is of a society which values the natural environment and recognises the contribution of professional ecologists and environmental managers to its sustainable management.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Background

As a consequence of the increasing impact of human activities on the natural environment and the growing awareness of how we need to restore and manage the natural world more sustainably, there continues to be a pressing need for sound advice and action on environmental matters from professionally suitably qualified and highly competent ecologists and environmental managers.

The Institute of Ecology and Environmental Management (IEEM) was established in 1991 to advance the understanding of ecology and environmental management and advance the standards of practice of ecology and environmental management for the benefit of the natural environment and the public good. We work to achieve this by identifying and promoting high standards of professional practice, by supporting those in the profession to achieve those standards and advocating ecological and environmental management as a rewarding and respected career.

On 1st April 2013, the Institute received a Royal Charter and changed its name to the Chartered Institute of Ecology and Environmental Management (CIEEM). CIEEM members, who now number 9550 work across all major employment sectors including private sector consultancies, local authorities, statutory agencies, NGOs, industry, teaching and research, mostly in the UK and Ireland. CIEEM became a Charity registered in England and Wales in June 2020 and a registered charity in Scotland in October 2025 in recognition of its work to benefit nature and society.

CIEEM members use sound scientific evidence as the mainstay of their work. They are required to practice their profession with an understanding, care, and appreciation for the conservation of nature and natural resources as well as maintaining standards of professionalism and integrity. Innovation, creativity, diligence and collaboration are often at the heart of their activities which, increasingly, are aligned with the societal need to tackle the climate emergency and biodiversity crisis. Connecting people with nature in an equitable and sustainable way is also an important element of our members' work.

In support of its charitable objectives, CIEEM provides a range of services to help members deliver better outcomes for biodiversity, including organising an extensive Professional Development Programme of workshops, training courses, webinars and conferences. It publishes technical guidance on good practice in relation to the work of professional ecologists and environmental managers and produces a quarterly members' bulletin, *In Practice*. Advice on aspects of competent practice is provided and special projects are undertaken, often in partnership with other relevant bodies, which lead to the significant development of ideas and tools for practitioners. The activities of CIEEM are greatly enriched by the work of the 11 Geographic Sections which cover the UK and Ireland and, together with the work of seven Special Interest Groups covering the UK Overseas Territories, Marine and Coastal Habitats, Ecological Restoration, Early Careers, Freelance Practitioners, Freshwater Ecology and Academia. These volunteer-led groups offer additional events, networking opportunities and membership promotion.

CIEEM maintains the high standards of work expected of its members through continuing enforcement of the Code of Professional Conduct by which all members are bound.

CIEEM provides advice and support to those seeking to enter the profession through careers guidance and activities as well as networking events. Accreditation of appropriate degree courses by CIEEM ensures that those entering the profession through the formal education route are studying content that will aid their career choices and prepare them for a career in ecology and, or environmental management. A particular current focus is ensuring that the profession is accessible to all regardless of ethnic or socio-economic background, disability or gender.

CIEEM uses its expertise to help shape environmental policy through responses to numerous governmental consultations, policy engagement work and active membership of the Environmental Policy Forum, and the four UK Environment Link communities for environmental NGOs.

CIEEM is a registered charity and a company which is limited by guarantee.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

The Trustees and Directors are pleased to report that 2025-26 has been yet another busy and productive year overseen by the Governing Board on behalf of the membership.

The Strategic Plan covering the 3-year period 2024 – 2027 has provided clarity and focus to guide our work as we continue our mission in support of better outcomes for nature and society. This has five interlinked strategic goals:

Raise standards
Champion change
Challenge and influence
Achieve Action 2030
Strengthen and improve

CIEEM's membership is continuing to grow with a healthy stream of new applications supported by a very high retention rate.

Supporting the professional development of our members is a key part of the Institute's role and in 2025-26 the Institute ran 208 training courses (103 of these online, 99 in-person workshops and six hybrid courses which mix a field visit with online training delivery). In addition, we delivered two bespoke training programmes for Early Careers ecologists and environmental managers. Over the course of the year we also delivered 38 webinars, and six popular conferences which included a fully hybrid (in-person and virtual) Autumn conference:

Conference title	# of delegates
CIEEM 2025 Ireland Conference: Nature Restoration: Linking Policy and Practice	126
CIEEM 2025 Summer Conference - Embracing the AI Revolution in Ecology and Environmental Management	127
CIEEM 2025 Wales Conference: Revitalising and Valuing Brownfield Spaces: Sustainable Land Redevelopment and Biodiversity	48
2025 CIEEM Scotland Conference - Source to Sea: Working Across Landscapes	76
CIEEM 2025 Autumn Conference: Bridging the Evidence Gap in Ecology and Environmental Management	183
CIEEM 2026 Spring Conference: Championing nature-positive development	139

Our Member Networks (Geographic Sections and Special Interest Groups) ran 63 events during the year, the majority of which were online.

Environmental policy and legislation continues to diverge across the UK nations, with the Republic of Ireland continuing to implement EU policy, creating a broader scope of work for the policy team and volunteers. In particular, there continue to be major planning, land use and environmental policy and legislation reforms in all countries of the UK, some of which poses significant threats to nature recovery and environmental protections. In response we continue to expand our engagement and influence with ministers, parliamentarians, government agencies and civil servants across the UK nations and in Ireland. We also continue to increase our press coverage in relevant media.

The 2025 CIEEM Awards Presentation was held in London in June, and the recipient of the CIEEM Medal was John Box CEcol CEnv FCIEEM.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Ensuring that work carried out by ecologists and environmental managers is undertaken to a competent standard is necessary to protect the reputation of the profession, to maintain public confidence in its work and to ensure that it leads to the best possible outcomes for ecosystems, their biodiversity and society.

The lack of statutory regulation and informed scrutiny of the profession's work can encourage individuals to work outside of their competence and lead to poor outputs and poor outcomes. To this end, CIEEM is continuing to develop a structured approach to raising practice standards which we believe will not only significantly help to address the challenges outlined above but will also explore means of identifying evidence-based progression pathways for ecologists and environmental managers looking to advance their careers. This approach includes the development of taxa-specific competency standards which are being developed with the assistance of volunteer experts. We are also launching an accreditation scheme for the role of Ecological Clerk of Works (ECoW) following evaluation of a pilot scheme and subsequent market testing.

Technical / good and best practice guidance published over the course of the year included:

- Four Overarching Topic documents in our Rebuilding Nature series: Physical Environment;
- Monitoring; Project Planning and Implementation; Large Scale Nature Recovery and Restoration.
- Bogs (the first Habitat Chapter in the Rebuilding Nature series).
- Wildlife Crime Advice Note.
- Resilient by Nature: A Process to Integrate Climate resilience with Biodiversity Net Gain

Capacity issues in the ecology and environmental management sector are still a major concern and CIEEM is actively working to help address this. Our Green Jobs for Nature campaign is a flagship programme inspiring young people to consider a nature-based career. During the course of the year we have created a number of online engagement activities, attended numerous careers fairs and produced a range of new careers resources. We now have over 250 job profiles on the dedicated Green Jobs for Nature website and have embarked on a programme of social media activity, supported by Green Jobs for Nature Ambassadors to reach young people who may not typically consider a career that helps to restore nature. In the year to March 2026, over 10,000 young people and career changers attended our online or in-person events.

We are continuing to be at the forefront of efforts to improve access routes into the profession by working with employers, learning providers and other stakeholders to explore opportunities for new apprenticeships. One example of this is our leadership of a new Trailblazer group to write a new Level 4 apprenticeship (Assistant Ecologist) in England, with the proposal approved by Skills England and awaiting Government confirmation of arrangements for End point Assessment. We also won funding to deliver Skills Bootcamps in Biodiversity Net Gain and successfully recruited and delivered a 60-hour training programme to our target number of 60 participants.

This also aligns with our work to tackle the challenge of creating a more diverse and inclusive profession. Reaching out to under-represented audiences and diversifying routes into ecology and environmental management careers to make them more accessible to all are part of our wider strategy. We continue to work with partners including Wildlife and Countryside LINK members and the Diverse Sustainability Initiative, to collaborate, encourage and share learning. In early 2026 we became a founder member of the new Allyship Network. We are also undertaking work to raise awareness of E, D and I issues amongst our members through a programme of webinars and articles.

These and many other of CIEEM's activities depend on the support, commitment and time freely given by member volunteers of which there are over 350. An estimate of this input is about 20,750 hours, CIEEM extends a huge thank you to all our volunteers.

There were 170 Practices listed on the Registered Practices scheme at 31 March 2026, the scheme encourages employers to commit to working to high professional standards to deliver good outcomes for biodiversity as well as in their care of staff and customers. We introduced an audit of Registered Practices during the 2022/23 year to ensure that Practices were following through on their commitment to abide by the Code of Practice that they sign up to. The results of these audits continue to be very positive, demonstrating that our Registered Practices are meeting and often exceeding their obligations.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Action 2030 and Sustainability

Background

In September 2019 the Institute declared a climate emergency and biodiversity crisis, acknowledging that these two issues are inextricably linked and that urgent action is needed at all levels. We have since launched Action 2030: a project which will see us reach net-zero carbon emissions by 2030 and lead the way for our professions in taking urgent action to address the climate emergency and biodiversity crisis. Led by our Action 2030 group who will guide us to achieve this ambition they also provided information and guidance to members on reducing their emissions.

To show our commitment to these goals, we signed up to the Pledge to Net Zero which commits us to:

- Set and commit to deliver a greenhouse gas target in line with either a 1.5°C (encouraged) or well below 2°C climate change scenario – covering buildings and travel as a minimum.
- Publicly report greenhouse gas emissions and progress against this target each year.
- Publish one piece of research/thought-leadership each year on practical steps to delivering an economy in line with climate science and in support of net zero carbon. Alternatively, provide mentoring and support for smaller signatory companies in setting targets, reporting and meeting the requirements of the pledge.

Baseline and Target

In May 2022, we formally submitted our net-zero target of:

90% absolute reduction of scope 1, 2 and 3 greenhouse gas emissions by 2030 from a 2019 base year.

CIEEM's overall Carbon Footprint (tonnesCO₂e) for the Baseline year of 2019/20 (used due to the impacts of the COVID-19 pandemic on usual business activities in 2020/21) is 75.9 tonnes CO₂e.

Emissions Reduction and Progress

The scope of our net-zero target, our plan to reduce emissions, principles for selection of offsetting projects and progress to date is set out in our Carbon Reduction Plan. This Plan is updated annually.

The emissions for the 2022-23 operational year were 57.2 tonnes CO₂e (revised by Greengage Environment Ltd). This represents a 28.1% reduction in emissions on our baseline year. This is good progress made by some of the initiatives set out in the Carbon reduction Plan, however represents a small increase on the emissions from the 2021-22 year as we return post-pandemic to having more in person workshops, conferences and meetings and the Secretariat working more from the office rather than working from home.

Our latest emissions, from 2024-25 were 80.04 tonnes CO₂e, which does represent an increase in emissions from our baseline year. Much of this change continues to be due to an increased number of staff, as well as an ever-increasing amount of activity as we continue to move on post-pandemic. However, this does mean more work is needed to reduce our overall emissions. To help with our journey to achieving Action 2030, in 2024 we employed Greengage Environment Ltd to assess our carbon calculation methodology, give advice on reducing our carbon emissions and provide different pathways to achieving our Action 2030 target. These three reports now form an important piece of our overall carbon reduction work.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Financial review

The Governing Board approved a budget and operational plan for 2025-26 that predicted a deficit of £77,914 due to funding some PR and communications work to assist in policy stakeholder engagement and a survey of customers to get feedback on how both members and non-members perceive the CIEEM brand. This decision did not impact compliance with the Reserves Policy. The final outturn for the year was a deficit of £93,435, the difference largely being due to timing of confirmed income from the delivery of the Skills bootcamp for the West of England Combined Authority.

Reserves policy

The Board of Trustees maintains a policy on financial reserves, which is periodically reviewed in line with guidance from the Charity Commission. The Trustees' Reserves Policy is to hold in reserve a sum equivalent to the estimated 'close down' costs plus a contingency of 25% of those 'close down' costs. The figure held in reserves will fluctuate with time as the commitments, size and activities of the Institute change.

CIEEM may also hold additional unrestricted reserves which will be used within a reasonable timeframe to use on longer term projects and other activities to further the Objects of the Charity.

The cash balance as at 31 March 2026 stood at £997,744 which included £114,477 restricted funds, although the financial reserves being reported in the year end accounts are £143,142. The financial assets are substantially below the cash position due to the deferral of membership income in accordance with the membership subscription income recognition policy. However, the Trustees believe that the cost of providing membership services is lower than the amount deferred and that the actual free financial reserves are in excess of the net current asset position shown on the balance sheet.

The principal sources of income are membership subscriptions and professional development programme income. Membership subscriptions support ecologists and environmental managers in the UK, Ireland and abroad, and professional development programmes increase awareness and understanding of environmental issues.

Investment policy

The Institute keeps its financial assets in ethical financial instruments with Triodos Bank, the Ecology Building Society, United Trust Bank, Hampshire Trust Bank, Hinckley & Rugby Building Society and Dudley Building Society.

Risk management

During 2025-26 the Trustees assessed the risks facing CIEEM and the achievement of its objectives. They remain satisfied as to the actions taken to negate or minimise risks whilst remaining aware that there are no absolute assurances that major risks can be avoided in the future.

Remuneration policy

A staff remuneration sub-committee meets at least annually to review overall salary levels, and senior staff salaries. The committee is composed of the Chair of the Board (the President or their representative), the Honorary Secretary and the Honorary Treasurer. Benchmarking of salaries is done periodically and was last undertaken by an external consultant during 2022.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Plans for future periods

We are now into the third year of the current 3-year Strategic Plan.

The Governing Board has approved a deficit budget for 2026-27, to allow significant investment in communications work at a time when major reforms to legislation in England, both new and proposed, risk significant harm to environmental protections and nature recovery. This will be supported by increased parliamentary engagement activity to try and secure the best possible outcomes for biodiversity and the wider environment.

A wide-ranging training programme and series of conferences will support our members in their continuing professional development, including an expanded Early Careers Training Programme and a number of new courses. We currently have 4 conferences planned across the UK and Ireland. We will continue to develop our webinar programme throughout the year and support the Member Networks to organise events and activities. The programme of training/conferences and field trips and talks will include in person activities as well as online events.

We will continue to produce good practice guidance on habitat creation and restoration to support initiatives such as BNG delivery as well as climate change adaptive practice. More broadly we will be looking at options for making resources easier to find and more accessible for practitioners via an online solution.

Following on from engaging carbon consultants to audit our emissions and provide guidance on our pathway to net zero, we will be developing an action plan and implementing the short-term activities during the year in order to make further steps to continue our trajectory of falling carbon emissions from CIEEM activities.

We will explore the potential for artificial intelligence (AI) tools to support our own work as well as that of our members, including the development, with the help of specialist consultants, of an internal AI strategy.

As part of our 'Challenge and Influence' agenda we will continue to be proactive in not only leading discussions around green skills, early careers challenges and E,D and I in the profession, but also undertaking strategic activities to tackle the issues.

We will continue in our campaign to increase diversity and inclusivity in the nature-based green jobs sphere. This work will still be based around our Green Jobs for Nature website but will also take the form of outreach activities and partnership working to reach our target audience of young people of colour, those who are differently abled and those from lower socio-economic backgrounds.

We will also use our Green Jobs for Nature website as the hub for our wider career promotion work, supported by our engagement with STEM Learning and supporting more of our members to become STEM ambassadors. We will work with the National Careers Service and the Careers Leaders network to extend our reach as part of a longer term strategy to address capacity issues within the sector. Engagement with employers, apprenticeship bodies and higher education institutes will focus on diversifying routes into our profession. Specifically, this includes our leadership role in creating a new Level 4 Assistant Ecologist apprenticeship in England and the delivery of funded Skills Bootcamps in Biodiversity Net Gain.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Structure, governance and management

The Institute was incorporated as a company on 19th August 1991 and is a company limited by guarantee. It became a Chartered Institute (CIEEM) on 1st April 2013. CIEEM was awarded charitable status England and Wales on 12 June 2020, and in Scotland 30 October 2025.

CIEEM's governing document is its Royal Charter and Byelaws. Management of CIEEM is through a Governing Board comprising the President, Vice Presidents (four), Honorary Treasurer, Company Secretary and up to five ordinary members. Ten of the 12 members of the Governing Board must be elected from the membership. The Governing Board has seven committees or subcommittees responsible for the strategic development and operational implementation of specific areas of activity: Professional Standards Committee; Membership Admissions Committee; Training, Education and Careers Development Committee; Registration Authority; Staff Remuneration Sub-committee; Audit Risk and Investment Sub-committee; Strategic Policy Panel.

The senior management team of the Secretariat consisted of Sally Hayns (CEO), Jason Reeves (Head of Policy), Stuart Parks (Head of Membership and marketing), John Gordon (Head of Finance & Business Support) and Mark Nason (Head of Professional Practice).

Trustees

P Lewns	
E Strike	
D Kirby	Appointed November 2025
C J Gerrard	
A Cawley	
J Bhati	Appointed November 2025
H Webb	
H Williams	
Dr S Lawley	
L Mapstone	
T Gray	Appointed November 2025
Dr P Clack	
Dr D Hirst	Resigned November 2025
P Whitby	Resigned November 2025
Dr C McParland	Resigned November 2025

Recruitment and appointment of trustees are made via nominations from the membership and elections which only members with a Professional grade are allowed to vote as per our Governance Regulations.

Induction and training of trustees is provided by an information pack.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Statement of trustees' responsibilities

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

The law applicable to charities in England & Wales requires the 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 the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that 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 Act 2011. 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.

Auditor

The auditor, Azets Audit Services, is deemed to be reappointed under section 487(2) of the Companies Act 2006.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

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Mr D Kirby

Trustee

Date:

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

Opinion

We have audited the financial statements of Chartered Institute of Ecology and Environmental Management (the 'charitable company') for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charitable company's affairs as at 31 March 2026 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 Act 2011.

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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 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 charitable company'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 trustees with respect to going concern are described in the relevant sections of this report.

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 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 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.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 and the Charities Accounts (Scotland) Regulations 2006 require us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Jon Noble (Senior Statutory Auditor)
for and on behalf of Azets Audit Services

Chartered Accountants
Statutory Auditor

.....
Third Floor, Gateway House
Tollgate
Chandlers Ford
Hampshire
United Kingdom
SO53 3TG

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes						
Income and endowments from:							
Donations and legacies	3	1,200	21,963	23,163	200	-	200
Charitable activities	4	2,204,996	92,952	2,297,948	2,036,382	31,138	2,067,520
Investments	5	24,353	-	24,353	24,678	-	24,678
Other income	6	32,023	-	32,023	12,588	-	12,588
Total income		<u>2,262,572</u>	<u>114,915</u>	<u>2,377,487</u>	<u>2,073,848</u>	<u>31,138</u>	<u>2,104,986</u>
Expenditure on:							
Charitable activities	7	<u>2,403,401</u>	<u>67,521</u>	<u>2,470,922</u>	<u>2,214,572</u>	<u>25,714</u>	<u>2,240,286</u>
Total expenditure		<u>2,403,401</u>	<u>67,521</u>	<u>2,470,922</u>	<u>2,214,572</u>	<u>25,714</u>	<u>2,240,286</u>
Net income/(expenditure) and movement in funds		(140,829)	47,394	(93,435)	(140,724)	5,424	(135,300)
Reconciliation of funds:							
Fund balances at 1 April 2025		<u>169,494</u>	<u>67,083</u>	<u>236,577</u>	<u>310,218</u>	<u>61,659</u>	<u>371,877</u>
Fund balances at 31 March 2026		<u>28,665</u>	<u>114,477</u>	<u>143,142</u>	<u>169,494</u>	<u>67,083</u>	<u>236,577</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Debtors	12	217,189		122,269	
Cash at bank and in hand		997,744		1,077,797	
		<u>1,214,933</u>		<u>1,200,066</u>	
Creditors: amounts falling due within one year	13	(1,071,791)		(963,489)	
Net current assets			<u>143,142</u>		<u>236,577</u>
Income funds					
Restricted funds	16		114,477		67,083
Unrestricted funds	17	28,665		169,494	
		<u>28,665</u>		<u>169,494</u>	
			<u>143,142</u>		<u>236,577</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The financial statements were approved by the Trustees on 23 June 2026

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Mr D Kirby
Trustee

Company registration number RC000861

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(104,406)		15,059
Investing activities					
Investment income received		24,353		24,678	
Net cash generated from investing activities			24,353		24,678
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(80,053)		39,737
Cash and cash equivalents at beginning of year			1,077,797		1,038,060
Cash and cash equivalents at end of year			997,744		1,077,797

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Chartered Institute of Ecology and Environmental Management is a royal charter company limited by guarantee incorporated in England and Wales. The registered office is Grosvenor Court, Ampfield Hill, Ampfield, Romsey, Hampshire, SO51 9BD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership income is recognised in the accounting period to which the services covered by the membership agreement will be available to the member.

Professional development income is recognised on the date on which the related training course is delivered.

Other income is recognised in the period in which the related service is provided.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

1.5 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenses include VAT where applicable, and where the charity is unable to reclaim under its partial exemption calculations.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% on cost
Fixtures and fittings	10% on cost
Computers	33% on cost
Software	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. The expense is allocated between activities and restricted funds on the basis of staff time used for the different activities.

1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure) for the period.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

3 Income from donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	1,200	21,963	23,163	200	-	200
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

4 Charitable activities

	Membership	Member Network	Professional Development	Marketing, Communication & Registered Practices	Professional Standards	Degree Accreditation	Total 2026	Total 2025
	2026 £	2026 £	2026 £	2026 £	2026 £	2026 £	£	£
Income within charitable activities	1,337,327	3,586	663,137	167,341	101,807	24,750	2,297,948	2,067,520
Analysis by fund								
Unrestricted funds	1,337,327	3,586	597,981	167,341	74,011	24,750	2,204,996	2,036,382
Restricted funds	-	-	65,156	-	27,796	-	92,952	31,138
	1,337,327	3,586	663,137	167,341	101,807	24,750	2,297,948	2,067,520

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

4 Charitable activities

(Continued)

For the year ended 31 March 2025

	Membership	Member Network	Professional Development	Marketing, Communication & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2025
	£	£	£	£	£	£	£	£
Income within charitable activities	1,187,171	1,764	629,229	146,449	4,896	97,761	250	2,067,520
Analysis by fund								
Unrestricted funds	1,187,171	1,764	629,229	146,449	4,896	66,623	250	2,036,382
Restricted funds	-	-	-	-	-	31,138	-	31,138
	1,187,171	1,764	629,229	146,449	4,896	97,761	250	2,067,520

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Interest receivable	24,353	24,678

6 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Royalties	3,836	2,430
Other income	28,187	10,158
	32,023	12,588

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

7 Charitable activities

	Membership	Member Networks	Professional Development	Marketing, Communications & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2026	Total 2025
	2026 £	2026 £	2026 £	2026 £	2026 £	2026 £	2026 £	£	£
Staff costs	314,798	37,956	222,963	-	140,664	157,363	-	873,744	761,444
Other direct costs	196,035	4,579	415,639	47,933	61,040	105,685	8,384	839,295	679,818
	<u>510,833</u>	<u>42,535</u>	<u>638,602</u>	<u>47,933</u>	<u>201,704</u>	<u>263,048</u>	<u>8,384</u>	<u>1,713,039</u>	<u>1,441,262</u>
Share of support costs (see note 8)	332,957	11,414	181,666	53,758	64,818	83,989	4,779	733,381	751,883
Share of governance costs (see note 8)	5,655	942	4,712	1,885	5,654	5,654	-	24,502	47,141
	<u>849,445</u>	<u>54,891</u>	<u>824,980</u>	<u>103,576</u>	<u>272,176</u>	<u>352,691</u>	<u>13,163</u>	<u>2,470,922</u>	<u>2,240,286</u>
Analysis by fund									
Unrestricted funds	849,445	54,891	766,906	103,576	272,176	343,244	13,163	2,403,401	2,214,572
Restricted funds	-	-	58,074	-	-	9,447	-	67,521	25,714
	<u>849,445</u>	<u>54,891</u>	<u>824,980</u>	<u>103,576</u>	<u>272,176</u>	<u>352,691</u>	<u>13,163</u>	<u>2,470,922</u>	<u>2,240,286</u>

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

7 Charitable activities

(Continued)

For the year ended 31 March 2025

	Membership	Member Networks	Professional Development	Marketing, Communications & Registered Practices	Policy & Information	Professional Standards	Degree Accreditation	Total 2025
	£	£	£	£	£	£	£	£
Staff costs	285,608	39,011	165,053	-	135,415	136,357	-	761,444
Other direct costs	175,743	1,269	323,092	25,263	25,038	128,924	489	679,818
	<u>461,351</u>	<u>40,280</u>	<u>488,145</u>	<u>25,263</u>	<u>160,453</u>	<u>265,281</u>	<u>489</u>	<u>1,441,262</u>
Share of support costs (see note 8)	322,494	12,897	189,994	54,707	76,722	95,018	51	751,883
Share of governance costs (see note 8)	10,879	1,813	9,065	3,626	10,879	10,879	-	47,141
	<u>794,724</u>	<u>54,990</u>	<u>687,204</u>	<u>83,596</u>	<u>248,054</u>	<u>371,178</u>	<u>540</u>	<u>2,240,286</u>
Analysis by fund								
Unrestricted funds	794,724	54,990	687,204	83,596	248,054	345,464	540	2,214,572
Restricted funds	-	-	-	-	-	25,714	-	25,714
	<u>794,724</u>	<u>54,990</u>	<u>687,204</u>	<u>83,596</u>	<u>248,054</u>	<u>371,178</u>	<u>540</u>	<u>2,240,286</u>

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

8 Support costs

	Support costs £	Governance costs £	2026 £	Support costs £	Governance costs £	2025 £
Staff costs	354,785	-	354,785	321,175	-	321,175
Other staff costs	20,213	6,844	27,057	23,159	9,199	32,358
Rent and rates	64,699	-	64,699	64,270	-	64,270
Property repairs and maintenance	547	-	547	579	-	579
Computer running costs	104,994	-	104,994	161,483	-	161,483
Credit card charges	25,270	-	25,270	23,648	-	23,648
Printing and stationery	13,127	-	13,127	16,800	-	16,800
Website costs	5,750	-	5,750	569	-	569
Partial VAT exemption adjustment	71,389	-	71,389	72,366	-	72,366
Other sundry costs	72,607	-	72,607	67,834	-	67,834
Audit fees	-	8,450	8,450	-	8,240	8,240
Accountancy	-	4,750	4,750	-	3,760	3,760
Legal and professional	-	4,458	4,458	-	25,942	25,942
	<u>733,381</u>	<u>24,502</u>	<u>757,883</u>	<u>751,883</u>	<u>47,141</u>	<u>799,024</u>
Analysed between						
Charitable activities	<u>733,381</u>	<u>24,502</u>	<u>757,883</u>	<u>751,883</u>	<u>47,141</u>	<u>799,024</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charitable company during the year.

Total expenses of £4,636 (2025: £2,250) were reimbursed to 8 trustees (2025: 8 trustees) during the year.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

10 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	29	30

Employment costs

	2026 £	2025 £
Wages and salaries	1,013,665	914,477
Social security costs	119,412	86,455
Other pension costs	88,501	79,536
	1,221,578	1,080,468

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2026 Number	2025 Number
£60,000 - £70,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate compensation	304,901	284,901

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	139,283	77,265
Other debtors	9,855	9,855
Prepayments and accrued income	68,051	35,149
	217,189	122,269

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

13 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Other taxation and social security		26,393	21,843
Deferred income	14	914,634	830,059
Trade creditors		69,788	47,895
Other creditors		19,676	17,484
Accruals		41,300	46,208
		<u>1,071,791</u>	<u>963,489</u>

14 Deferred income

	2026 £	2025 £
Other deferred income	<u>914,634</u>	<u>830,059</u>

Deferred income is included in the financial statements as follows:

	2026 £	2025 £
Deferred income is included within:		
Current liabilities	<u>914,634</u>	<u>830,059</u>
Movements in the year:		
Deferred income at 1 April 2025	830,059	719,738
Released from previous periods	(830,059)	(719,738)
Resources deferred in the year	<u>914,634</u>	<u>830,059</u>
Deferred income at 31 March 2026	<u>914,634</u>	<u>830,059</u>

15 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>88,501</u>	<u>79,536</u>

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2026

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025 £	Incoming resources £	Resources expended £	At 31 March 2026 £
Professional Standards	67,083	27,796	(9,447)	85,432
Research Purposes	-	21,963	-	21,963
Skills Bootcamp	-	65,156	(58,074)	7,082
	<u>67,083</u>	<u>114,915</u>	<u>(67,521)</u>	<u>114,477</u>

Previous year:

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Professional Standards	<u>61,659</u>	<u>31,138</u>	<u>(25,714)</u>	<u>67,083</u>

17 Unrestricted funds

The income funds of the charity include unrestricted funds comprising the following unexpended balances:

	Movement in funds			Movement in funds			
	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Balance at 31 March 2026 £
General Fund	310,218	2,073,848	(2,214,572)	169,494	2,262,572	(2,403,401)	28,665
	<u>310,218</u>	<u>2,073,848</u>	<u>(2,214,572)</u>	<u>169,494</u>	<u>2,262,572</u>	<u>(2,403,401)</u>	<u>28,665</u>

18 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total Unrestricted funds 2026 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2026 are represented by:					
Current assets/(liabilities)	35,748	107,395	143,142	67,083	236,577
	<u>35,748</u>	<u>107,395</u>	<u>143,142</u>	<u>67,083</u>	<u>236,577</u>

CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

19 Operating lease commitments

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026 £	2025 £
Within one year	42,850	42,600
Between two and five years	182,113	10,713
	<u>224,963</u>	<u>53,313</u>

Lease payments of £42,470 (2025: £41,134) have been recognised as an expense in the year ended 31 March 2026.

20 Cash (absorbed by)/generated from operations

	2026 £	2025 £
Deficit for the year	(93,435)	(135,300)
Adjustments for:		
Investment income recognised in statement of financial activities	(24,353)	(24,678)
Movements in working capital:		
(Increase)/decrease in debtors	(94,920)	56,311
Increase in creditors	23,727	8,405
Increase in deferred income	84,575	110,321
Cash (absorbed by)/generated from operations	<u>(104,406)</u>	<u>15,059</u>

21 Analysis of changes in net funds

The charitable company had no debt during the year.