

Company Registration No. RC000861 (England and Wales)

**THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL
MANAGEMENT**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

COMPANY INFORMATION

Directors	Prof P M Wade	
	Ms L J Kerslake	
	Mr P C Wilkinson	
	Dr T Hounsome	
	Mr C Levine	
	Mr C J Gerrard	
	Ms P A Nolan	
	Ms P Lewns	
	Mr I W Woodrow	
	Dr R J Handley	
	Dr D Hirst	(Appointed 20 November 2019)
	Dr C McParland	(Appointed 20 November 2019)
Secretary	Dr R J Handley	
Company number	RC000861	
Registered office	43 Southgate Street Winchester Hampshire SO23 9EH	
Auditor	Azets Audit Services Athenia House 10-14 Andover Road Winchester Hampshire SO23 7BS	

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

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THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2020

The directors present their annual report and financial statements for the year ended 31 March 2020.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of the provision of a professional membership institute for ecologists and environmental managers in the UK and abroad.

BACKGROUND

As a consequence of the growth in environmental awareness, the increasing impact of development pressures on the natural environment and the corresponding increase in environmental legislation, there continues to be a pressing need for sound advice 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 promote the highest standards of professional practice, to support those in the profession to achieve those standards and to advocate ecological and environmental management as a rewarding and respected career. Since then a number of significant changes in UK legislation and the introduction of European Directives such as the Habitats Directive, the Strategic Environmental Assessment Directive, the Environmental Impact Assessment Directive and the Water Framework Directive have significantly increased the demand for, and the demands on, professionals working in this area. Using sound scientific evidence as their mainstay, 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. Membership is now almost 6,300. 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 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 maintains the high standards of work expected of its members through enforcement of the Code of Professional Conduct by which all members are bound. It provides a range of services to members including organising a 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 four Special Interest Groups covering the UK Overseas Territories, Marine and Coastal Habitats, Ecological Restoration and Habitat Creation, and Academia, offer additional events, networking opportunities and membership promotion.

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.

CIEEM exerts its influence through responses to numerous governmental consultations, policy engagement work and active membership of the Society for the Environment.

The company is limited by guarantee and governed by Royal Charter.

OBJECTIVES

CIEEM's Objects, as set out in our Royal Charter are 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.

Further the conservation, management and enhancement of biodiversity and the maintenance of ecological processes and life support systems essential to a fully functional biosphere.

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

DIRECTORS' REVIEW OF THE YEAR

The directors are pleased to report that 2019-20 has been yet another busy and productive year overseen by the Governing Board on behalf of the membership.

CIEEM's membership is continuing to grow with a healthy stream of new applications supported by very high retention rate. A key part of the year was invested in improving membership application and assessment processes to streamline them, where possible, and to create efficiencies for the applicants, volunteer assessors and the Secretariat. Work also commenced on a comprehensive review of membership grades and associated benefits. This work is continuing into 2020-21 when it is planned to begin implementing some of the proposed changes.

Supporting the professional development of our members is a key part of the Institute's role and in 2019-20 the Institute ran 127 successful training courses and events, 25 webinars, and five conferences. Our Member Networks (Geographic Sections and Special Interest Groups) were also very active throughout the year, running over 30 events for members.

Our conference programme was again very popular. The year's programme comprised:

2019 ERHC SIG Conference: Practical Restoration and Creation: Lowland and Upland Grasslands
2019 Irish Conference Wading into Water: The Assessment and Management of our Aquatic Environment
2019 Summer Conference: Health and Wellbeing in the Ecology and Environmental Profession
2019 Scottish Conference: Climate Change: Its impact on Scotland's Wildlife and Landscape
2019 Autumn Conference: Planning for Success: Maximising Biodiversity Through Planning and Strategic Land Use Management
2020 Spring Conference: Assessment and Mitigation of Air Quality Impacts on Biodiversity

In April 2019 we welcomed Amber Connett as a permanent member of the Policy and Communications team, after previously having been an intern. Brexit and divergent environmental policy has again been prominent in the work of the policy team and volunteer groups, along with increasing engagement and work on Biodiversity Net Gain – not just in England but in Scotland and Ireland too – and in post-CAP agriculture policy.

We continued to improve our engagement with UK governments and in Ireland, with ministers and civil servants, and improved our engaged with trade press with subsequent increases in requests for media comment. We set up and launched the All-Party Parliamentary Group for Nature, a cross-party group of MPs and Peers in Westminster that covers the whole of the UK - although the work of the group was slowed by the December 2019 general election.

In September 2019 we declared climate emergency and ecological crisis. The declaration calls for action from our members, governments, and society on reducing greenhouse gas emissions through nature-based solutions. The declaration stresses that the climate emergency and biodiversity crisis are inextricably linked and must be addressed together. We subsequently formed the Action 2030 group to guide and deliver our ambition to be carbon net zero by 2030.

We had also been planning for engagement with the now delayed UN environment conferences (Biodiversity COP15 and Climate COP26).

The annual CIEEM Awards Luncheon and Presentation was held in the City of London at the Merchant Taylor's Hall. The event featured David Lindo, the Urban Birder, as the guest speaker and this year the recipient of the CIEEM Medal was P. Other Awards winners included the Dove Stone Upland Restoration led by RSPB and United Utilities (Best Practice Large Scale Nature Conservation Project), the Yorkshire Peat Partnership led by Yorkshire Wildlife Trust (Best Practice Innovation) and Manchester's Great Outdoors: A Green and Blue Infrastructure Strategy for Manchester led by Manchester City Council (Best Practice award for Knowledge Sharing).

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Ensuring that work undertaken 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 our work and to ensure that it leads to the best possible outcomes for 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 began investigating a new 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.

Promoting the concept of Biodiversity Net Gain is important to us and, following the publication of the first UK Principles on Delivering Biodiversity Net Gain in 2016 (in collaboration with IEMA and CIRIA), we continued to work in partnership to develop new guidance for developers, local planning authorities and ecologists which was published in 2019. The announcement that Biodiversity Net Gain is planned to become a mandatory requirement in England when the proposed Environment Bill comes into law has led to some new areas of work for the Institute around good practice in implementation.

With the help of numerous sponsors, we collaborated with the University of Exeter on research into bat mitigation effectiveness in the built environment. We are following up this research with new industry guidance due to be published in 2021.

These and many other of CIEEM's activities depend on the support, commitment and time freely given by member volunteers. An estimate of this input is about 22,000 hours, representing a 11.5 of full-time members of CIEEM's Secretariat. CIEEM extends a huge thank you to all our volunteers.

During the year the Institute introduced a new Registered Practices scheme designed to recognise those companies who are committed to working to high professional standards to deliver good outcomes for biodiversity. To complement the associated Registered Practices Directory, we also launched a new Sub-contractors Directory.

The Governing Board has continued to lead on the implementation of our three-year Strategic Plan which is built around three strategic goals which underpin our primary objective of increasing impact and influence (Figure 1).



Figure 1. Strategic goals guiding CIEEM's operational activity: 2018-21

These three strategic goals which guide CIEEM's operational activity are themselves underpinned by a need to increase the organisation's income and organisational effectiveness.

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

FINANCIAL PERFORMANCE

At the start of the year the directors approved a budget designed to allow delivery of the Operational Plan as well as producing a target surplus of £46,668, being 3.28% of predicted expenditure. The reported surplus achieved is £ 5,227 which is well below the initial target. The targeted surplus was impacted by the global Coronavirus pandemic and the associated restrictions that were imposed which curtailed surplus generating activities during March 2020 but also required some extra IT purchases to enable the Secretariat to continue operating with staff working from home.

COVID PANDEMIC RESPONSE

The Governing Board was quick to recognise the risks associated with the virus in terms of such aspects as the reduction in income from the cancellation of our face-to-face training programme and the need to cancel conferences. Working closely with the Secretariat, four approaches have been taken to minimise the impact of the virus during the forthcoming financial year:

- A special COVID-19 task group was established to work with the Governing Board and other relevant parts of the Institute's governance to advise on risk management and reduction.
- The Secretariat:
 - o collated a wide range of advice for members including health and safety, and alternative approaches to ecological survey, assessment and biodiversity management in the face of COVID-19 movement restrictions
 - o took a proactive and innovative approach to developing online training delivery and conference organisation coupled with significant reductions in recurrent expenditure, e.g. travel and accommodation expenses
 - o maintained a 'business as usual' service for members underlining CIEEM's relevance as an investment in membership retention
 - o took advantage of the Government funded Job Retention Scheme
 - o and applied for and were awarded a discretionary grant from Winchester City Council due to the ongoing office costs.

The Governing Board instructed the Secretariat to provide them with an 18-month budget and cashflow forecast to help them model various scenarios regarding the potential impact of the pandemic crises on income generation and costs and were satisfied that the above steps would ensure the ongoing viability of the Institute.

The Board also believe that their ongoing and continued monitoring of the pandemic and its impact on the Institute, its members and activities through two new working groups, the Audit and Risk Committee and the Secretariat's management team, will enable the ongoing success and viability of the Institute through being agile and innovative. The Board also plan to increase engagement with members and other stakeholders to raise the profile of the Institute ensuring its relevance in the future.

RESERVES POLICY

The directors' reserves policy is to allow the Institute's financial reserves to grow to approximately six months of essential operating expenditure. The cash balance as at 31 March 2020 stood at £492,918 which represents approximately 4 months of essential operating expenditure, although the financial reserves being reported in the year end accounts will be £ 12,761. The financial assets are substantially below the cash position due to the deferral of membership income in accordance with the new policy noted above. However, the directors 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 directors intend to build up the size of 'free' reserves (i.e. monies that do not have to be drawn on for planned operational activities) over the next few years and will reinstate the target of annual budgets with an operating surplus of at least 3% of expenditure once the effects of the coronavirus pandemic have subsided.

INVESTMENT POLICY

The Institute keeps its financial assets in ethical financial instruments with Triodos Bank and the Ecology Building Society.

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

RISK MANAGEMENT

During 2019-20 the directors 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.

FUTURE PLANS

The impact of the Covid-19 pandemic has led the Governing Board to take a precautionary approach to planned discretionary spending during 2020-21 and the situation will be closely monitored. Despite this we expect it to be a busy and productive year

A wide-ranging online conference and training programme will support our members in their continuing professional development. Our Summer Conference on the Climate and Biodiversity Crises: Professional approaches and practical solutions will be an important opportunity to raise awareness of how ecology and environmental management professionals can make a difference whilst the CIEEM Autumn two-day conference will focus on Time to Change: Putting the environment at the heart of economic and social wellbeing. . We will continue to expand our webinar programme throughout the year. We will also continue to support the Member Networks to organise events and activities to engage members through online events and activities.

We anticipate the year being an extremely busy one for our policy work, with new legislation in the UK related to Brexit, including legislation relating to the environment, agriculture and fisheries. We anticipate seeing increasingly divergent legislation across the UK devolved administrations. In addition, we will be supporting members in Ireland who will continue to be working to European Union Directives as well as the development of national policy.

Our work to raise standards of professional practice will continue and we plan to publish revised guidance on good working practices as well as new advice on air quality impact assessment. Work on developing new guidance for bat mitigation will continue, together with advice and guidance for members in England on biodiversity net gain. Long-term projects, such as the Raising Standards project and the development of the accredited ECoW scheme will continue.

We applied for charitable status during the 2019/20 year and were granted charitable status in June 2020 in recognition of our work to promote positive outcomes for biodiversity and the benefits to the public that that would provide through supporting our members activities.

ADMINISTRATIVE INFORMATION

The Institute was incorporated as a company on 16th August 1991 and is a company limited by guarantee. It became a Chartered Institute (CIEEM) on 1st April 2013. 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 members elected from the membership. The Governing Board has seven committees or sub-committees 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 and Risk Sub-committee and a Strategic Policy Panel.

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Prof P M Wade	
Mr S G Pullan	(Resigned 20 November 2019)
Ms L J Kerslake	
Ms K M Dale	(Resigned 20 November 2020)
Mr P C Wilkinson	
Dr T Hounscome	
Mr C Levine	
Mr C J Gerrard	
Ms P A Nolan	
Ms P Lewns	
Mr I W Woodrow	
Dr R J Handley	
Dr D Hirst	(Appointed 20 November 2019)
Dr C McParland	(Appointed 20 November 2019)

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Report of the Directors 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 the company and of the surplus or deficit 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 judgements 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.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

The auditors, Wilkins Kennedy now known as Azets Audit Services, will be proposed for re-appointment at the Annual General Meeting on 24 November 2020.

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

DIRECTORS' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

BY ORDER OF THE GOVERNING BOARD:

P.M. Wade

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Prof P M Wade

President

Date: Dec 23, 2020

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THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

Opinion

We have audited the financial statements of The Chartered Institute of Ecology and Environmental Management (the 'company') for the year ended 31 March 2020 which comprise the statement of comprehensive income, the balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 company's affairs as at 31 March 2020 and of its surplus 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.

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 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because we not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern. For example, the extent of the impact of the coronavirus pandemic are unclear and it is difficult to evaluate all the potential implications on the company's members, customers, suppliers and the wider economy.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of directors

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, and for such internal control as the directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

Use of our report

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.

Ian Talbot (Senior Statutory Auditor)
for and on behalf of Azets Audit Services
Chartered Accountants
Statutory Auditor

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Athenia House
10-14 Andover Road
Winchester
Hampshire
SO23 7BS

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 MARCH 2020

	2020 £	2019 £
Income	1,300,161	1,195,174
Cost of sales	(416,304)	(368,516)
Gross surplus	883,857	826,658
Administrative expenses	(880,595)	(793,517)
Other operating income	92	152
Operating surplus	3,354	33,293
Interest receivable and similar income	2,602	2,062
Interest payable and similar expenses	(729)	(151)
Surplus before taxation	5,227	35,204
Tax on surplus	-	-
Surplus for the financial year	5,227	35,204

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

BALANCE SHEET

AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	4		7,089		10,816
Current assets					
Debtors	5	66,094		43,038	
Cash at bank and in hand		492,918		396,264	
		559,012		439,302	
Creditors: amounts falling due within one year	6	(550,435)		(436,071)	
Net current assets			8,577		3,231
Total assets less current liabilities			15,666		14,047
Creditors: amounts falling due after more than one year	7		(2,905)		(6,513)
Net assets			12,761		7,534
Reserves					
Income and expenditure account			12,761		7,534
Members' funds			12,761		7,534

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 board of directors and authorised for issue on Dec 23, 2020 and are signed on its behalf by:

David Hirst
.....
Dr D Hirst
Director

Company Registration No. RC000861

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Company information

The Chartered Institute of Ecology and Environmental Management is a private company limited by guarantee incorporated in England and Wales. The registered office is 43 Southgate Street, Winchester, Hampshire, SO23 9EH. The company is governed by Royal Charter.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the 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 Income and expenditure

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.

Expenses include VAT where applicable as the company cannot reclaim it.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost 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
IT equipment	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 credited or charged to surplus or deficit.

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks.

1.6 Financial instruments

The 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 company's balance sheet when the 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.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business 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.

1.7 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to profit or loss so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

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 in the period are included in profit or loss.

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

2 Auditor's remuneration

	2020 £	2019 £
Fees payable to the company's auditor and associates:		
For audit services		
Audit of the financial statements of the company	6,400	6,250

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2020 Number	2019 Number
Total	19	20

4 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	IT equipment £	Software £	Total £
Cost					
At 1 April 2019 and 31 March 2020	10,903	2,526	10,670	6,880	30,979
Depreciation and impairment					
At 1 April 2019	10,903	1,787	593	6,880	20,163
Depreciation charged in the year	-	170	3,557	-	3,727
At 31 March 2020	10,903	1,957	4,150	6,880	23,890
Carrying amount					
At 31 March 2020	-	569	6,520	-	7,089
At 31 March 2019	-	739	10,077	-	10,816

5 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	53,972	31,057
Prepayments	12,122	11,981
	66,094	43,038

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

6 Creditors: amounts falling due within one year

	2020 £	2019 £
Obligations under finance leases	3,608	3,301
Trade creditors	71,075	20,770
Taxation and social security	11,831	13,434
Deferred income	429,697	360,487
Other creditors	6,793	5,304
Accruals	27,431	32,775
	<u>550,435</u>	<u>436,071</u>

7 Creditors: amounts falling due after more than one year

	Notes	2020 £	2019 £
Obligations under finance leases		<u>2,905</u>	<u>6,513</u>

Net obligations under finance lease and hire purchase contracts are secured by fixed charges on the assets concerned. At 31 March 2020 these assets had a net book value of £6,521.

8 Members' liability

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

9 Operating lease commitments

Lessee

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

	2020 £	2019 £
	<u>21,688</u>	<u>64,331</u>

**THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL
MANAGEMENT**

MANAGEMENT INFORMATION

FOR THE YEAR ENDED 31 MARCH 2020

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

		2020		2019
	£	£	£	£
Income				
Membership income		785,679		717,040
Member Networks income		10,645		50,462
Professional Development income		373,855		352,679
Marketing & Communication income		36,230		34,665
Policy & Information income		16,333		20,520
Degree Accreditation income		49,250		13,250
Registered Practices income		22,632		-
Commission received		5,537		6,558
		<u>1,300,161</u>		<u>1,195,174</u>
Cost of sales				
Membership costs	10,343		12,153	
Member Networks costs	9,942		26,439	
Professional Development costs	195,332		167,117	
Professional Standards costs	41,967		47,368	
Marketing & Communications costs	9,955		7,646	
Policy & Information costs	96,193		104,767	
Degree Accreditation costs	41,131		3,026	
Registered Practices costs	11,441		-	
		<u>(416,304)</u>		<u>(368,516)</u>
Gross surplus	67.98%	883,857	69.17%	826,658
Other operating income				
Royalties receivable		92		152
Administrative expenses		<u>(880,595)</u>		<u>(793,517)</u>
Operating surplus		3,354		33,293
Interest receivable and similar income				
Bank interest received	2,602		2,062	
		<u>2,602</u>		<u>2,062</u>
Interest payable and similar expenses				
Hire purchase interest payable		<u>(729)</u>		<u>(151)</u>
Surplus before taxation	0.40%	<u>5,227</u>	2.95%	<u>35,204</u>

THE CHARTERED INSTITUTE OF ECOLOGY AND ENVIRONMENTAL MANAGEMENT

SCHEDULE OF ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED 31 MARCH 2020

	2020 £	2019 £
Administrative expenses		
Wages and salaries	499,062	446,135
Social security costs	43,674	35,353
Staff recruitment costs	1,022	1,012
Staff training	9,776	8,229
Staff pension costs defined contribution	42,483	36,076
Other staff costs	1,262	1,714
Rent re operating leases	42,996	41,068
Rates	18,427	17,717
Cleaning	3,668	4,940
Power, light and heat	2,756	2,600
Property repairs and maintenance	23,162	6,162
Premises insurance	1,044	974
Equipment repairs	233	334
Computer running costs	58,539	47,393
Travelling expenses	10,085	11,012
Professional subscriptions	2,346	1,885
Legal and professional fees	1,236	1,609
Governing Board	8,815	9,935
Accountancy	10,821	710
Non audit remuneration paid to auditors	-	1,911
Audit fees	6,400	5,070
Bank charges	1,301	1,492
Credit card charges	16,157	15,909
Insurances (not premises)	471	471
Printing and stationery	13,723	12,629
Website costs	11,838	29,584
Telecommunications	7,558	8,375
Entertaining	436	472
Partial VAT Exemption adjustment	37,942	41,941
Depreciation	3,727	880
Profit or loss on foreign exchange	(365)	(75)
	<hr/> 880,595 <hr/>	<hr/> 793,517 <hr/>

Signature: 
P.M.Wade (Dec 23, 2020 11:04 GMT)

Email: max.wade@aecom.com

Signature: 

Email: davidhirst1962@gmail.com









CIEEM - 2020 Full accounts (23.12.20)

Final Audit Report

2020-12-23

Created:	2020-12-23
By:	John Gordon (johngordon@cieem.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAAfapAqxDDGvY6Yjo6sVbbdAiZAQtNFM-z

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