Scottish Charity No. SC048937

THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)

SCOTTISH CHARITABLE INCORPORATED ORGANISATION (SCIO)

TRUSTEES' ANNUAL REPORT AND UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31 JANUARY 2026

Henderson Black & Co

THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)

CONTENTS

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2026

The trustees present their report and the financial statements for the year ended 31 January 2026.

The accounts have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the Charities Accounts (Scotland) Regulations 2006 (as amended), the constitution of the charity 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 organisations charitable purposes are:

- The advancement of education
- The advancement of health
- The advancement of environmental protection or improvement

ACHIEVEMENTS AND PERFORMANCE

Achievements in 2025-26

In March 2025 the Society organised its third Trustees Seminar, held over 2 days, attended by 9 of the 11 trustees and the business manager.

The Society returned to Stirling University for its Annual Congress attended by over 60 delegates over the course of 2 days either in person or virtually. Speakers from England, Wales and N. Ireland shared their experiences of working in Environmental Health and various speakers from the public, private and academic sectors presented a range of topics related to Environmental Health.

One of the most important roles carried out by our trustees is to represent the Society at meetings with the Scottish Government, agencies, various local authority groups and non-governmental organisations. During 2025-26 the trustees engaged with the Crown Office and Procurator Fiscal Service's Health and Safety Division, Food Standards Scotland (SAFER Programme Board), Scottish Funding, REHIS and many other governmental agencies.

Joint work by the Society and the Royal Environmental Health Institute of Scotland has resulted in the continuing development of a career pathway for entering the environmental health, aimed at combatting current workforce issues.

In the year to 31 January 2026, the Society provided £6,272 in financial support to the training of student Environmental Health Officers and £11,959 for the training of Food Safety Officers. In addition to this, we ensured that all 3rd year environmental health students at the University of the West of Scotland were offered a one-year training placement with a suitable local authority. The training placement requires all third-year students to be placed with a suitable training authority and complete a detailed training plan. Members of the Society across Scotland have fully supported this scheme, providing training free of charge, while the Society has reimbursed the local authorities for "out-of-pocket" expenses incurred during the training period.

The Society has contributed £2,925 towards the continuing development/management training of qualified staff.

Plans for 2026-27

- To continue to deliver our aims as a professional Society and charity.
- Work towards delivering the key outcomes of our existing Strategic Plan.
- Work with Scottish Government, Scottish Funding Council, and academic institutions to promote careers in Environmental Health.
- To lobby the Scottish Government and secure additional funding for local authorities to train and employ Environmental Health Officers.
- To schedule a Trustees Seminar, and general meetings for members.

- Promote the role of Food Safety Officers (FSO) and offer additional financial assistance to local authorities who are training FSOs.
- To offer financial assistance to all local authorities training student environmental health officers.
- To ensure that all student environmental health officers are offered a work placement.
- To organise an Annual Congress to which all members of the Society are invited (in person or virtually) to hear expert speakers from across the UK, and to participate in workshops and informal discussions.
- To carry out an annual "Workforce Survey" which identifies numbers of staff, their age profile, vacancies, and management structures.
- To support the implementation of the review of Public Analyst and Scientific Services in Scotland.
- To continue supporting the E.H. Ambassadors Network.
- To ensure the Society responds to all relevant consultation invitations by the Scottish Government and other bodies.
- To provide focused and appropriate management training for "aspiring" environmental health managers.

FINANCIAL REVIEW
The SCIO's main sources of income are derived from an annual subscription paid by 32 Scottish Local Authorities and from interest on funds deposited in 3 savings accounts. In addition, the SCIO receives regular donations from Food Standards Scotland which are mainly restricted for the purposes of supporting and organising training in Environmental Health and Food Safety for students, graduate trainees, modern apprentices and local authority staff.

The surplus for the year to 31 January 2026 was £9,413 (2025 – deficit £36,261).

RESERVES POLICY
Total funds held at 31 January 2026 were £422,555 (2025 - £413,142) of which £339,521 (2025 £346,039) is held for restricted purposes.

Unrestricted funds, which are available for the general purposes of the charity, were £83,034 (2024 £67,103).

The Society's policy is to retain sufficient funds to pay its self employed Business Manager all sums due under the charity's contract with him plus the unrecoverable costs of cancelling meetings paid for in advance due to unforeseen circumstances. The level of reserves required to meet these obligations was increased in 2023 to £12,500, the trustees have decided that this sum does not require to be increased this year. The Society will also commit sufficient funds to ensure that local authorities training EH and FSO students will receive financial reimbursement of training costs they have incurred.

STRUCTURE, GOVERNANCE AND MANAGEMENT
The organisation is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on the 7 January 2019. The charity was previously an unincorporated association. The assets of the unincorporated association were transferred to the SCIO on the 28 March 2019.

The SCIO has a single tier structure and as such the trustees are members of the charity.

Appointment of Trustees
Trustees are elected at the annual general meeting (AGM). There must be a minimum of five and a maximum of eleven trustees. The Board may at any time appoint a trustee to fill any vacancy which arises during the period between one AGM and the next. A person is not eligible for election/appointment to the Board unless they are a member of the Society.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 JANUARY 2026

REFERENCE AND ADMINISTRATIVE INFORMATION

Name:	Society of Chief Officers of Environmental Health in Scotland (SOCOEHS)
Charity registration number:	SC048937
Charity address:	Nether Findas Cupar Fife KY15 5PQ
Office bearers:	
Chair	Craig Brown
Vice Chair	Lisa McCann
Honorary Treasurer	Brian Lawrie (to 9 October 2025) Nigel Kerr (from 9 October 2025)
Honorary Secretary	James Crawshaw (to 9 October 2025) Lynn Crothers (from 9 October 2025)
Business Development Manager	Fraser Thomson

Trustees:
The following have served as trustees from 1 February 2025 to the date of approval of the Accounts:

Craig Brown
Elaine Cavanagh (from 9 October 2025)
James Crawshaw (resigned 9 October 2025)
Lynn Crothers
Mark Finlay (from 9 October 2025)
Nigel Kerr
Brian Lawrie (resigned 9 October 2025)
Stewart Mackenzie (from 1 March 2025)
Lisa McCann
Martin McNab
Alan Morrison
Hazel Stevenson
Alan Yates

Independent Examiner:	Louise F McKay, CA Henderson Black & Co Chartered Accountants Edenbank House 22 Crossgate Cupar Fife KY15 5HW

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

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently and observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

-state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;

- prepare the accounts 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 which disclose with reasonable accuracy at any time the financial position of the charity which enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved on 29 July 2026.

Signed on behalf of trustees

Craig M Brown	*Nigel Kerr*
……………………………………	……………………………………
Craig Brown	**Nigel Kerr**
Chair	**Trustee**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)

I report on the accounts of the charity for the period ended 31 January 2026 which are set out on pages 6 to 11.

Respective Responsibilities of the Trustees and Examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine and report on the accounts under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the trustees for my work or for this report.

Basis of Independent Examiner's Statement
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement
In the course of my examination no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
    - To keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
    - To prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Louise F McKay

Louise F McKay, CA
Partner
Henderson Black & Co
Chartered Accountants

20/08/2026

Edenbank House
22 Crossgate
CUPAR
Fife
KY15 5HW

THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 JANUARY 2026

	Note	Unrestricted Funds £	Restricted Funds £	2026 Total £	Unrestricted Funds £	Restricted Funds £	2025 Total £
Income:							
Donations and legacies:							
Subscriptions		27,200	-	27,200	22,400	-	22,400
Charitable activities:							
Annual Congress		7,845	-	7,845	6,956	-	6,956
Investment income:							
Bank interest		12,125	-	12,125	9,499	-	9,499
Total income		47,170	-	47,170	38,855	-	38,855
Expenditure on:							
Charitable activities	**3**	31,239	6,518	37,757	25,380	49,736	75,116
Total expenditure		31,239	6,518	37,757	25,380	49,736	75,116
Net income/(expenditure)		15,931	(6,518)	9,413	13,475	(49,736)	(36,261)
Transfer between funds		-	-	-	-	-	-
Net movement in funds		15,931	(6,518)	9,413	13,475	(49,736)	(36,261)
Reconciliation of funds							
Total funds brought forward		67,103	346,039	413,142	53,628	395,775	449,403
Total funds carried forward		83,034	339,521	422,555	67,103	346,039	413,142

The notes on page 9 to 11 form part of these accounts.

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

All income and expenditure derived from activities which will continue after the year end.

BALANCE SHEET
AS AT 31 JANUARY 2026

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets:							
Debtors and prepayments	**5**	-	-	-	1,190	-	1,190
Cash at bank and in hand		85,073	346,796	431,869	67,908	365,027	432,935
Total current assets		85,073	346,796	431,869	69,098	365,027	434,125
Liabilities:							
Creditors: Amounts falling due within one year	**6**	(2,039)	(7,275)	(9,314)	(1,995)	(18,988)	(20,983)
Net current assets		83,034	339,521	422,555	67,103	346,039	413,142
Total net assets		83,034	339,521	422,555	67,103	346,039	413,142
The funds of the charity:	**7**						
Restricted funds		-	339,521	339,521	-	346,039	346,039
Unrestricted funds		83,034	-	83,034	67,103	-	67,103
		83,034	339,521	422,555	67,103	346,039	413,142

The notes on page 9 to 11 form part of these accounts.

These financial statements wer approved by Trustees on 27 July 2026 and signed on their behalf by:

Craig M Brown

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Craig Brown
Chair

Nigel Kerr

....

Nigel Kerr
Trustee

Charity Registration No SC048937

THE SOCIETY OF CHIEF OFFICERS OF ENVIRONMENTAL HEALTH IN SCOTLAND (SOCOEHS)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 JANUARY 2026

	Total Funds 2026 £	Prior year 2025 £
Cash flows from operating activities:		
Net cash used in operating activities	(13,191)	(35,518)
Cash flows from investing activities		
Interest received	12,125	9,499
Net cash provided by investing activities	12,125	9,499
Change in cash and cash equivalents in the year	(1,066)	(26,019)
Cash and cash equivalents at the beginning of the year	432,935	458,954
Cash and cash equivalents at the end of the year	431,869	432,935

Cash and cash equivalents comprise of bank balances.

	2026 £	2025 £
Net income for the year	9,413	(36,261)
(as per the statement of financal activities)		
Adjustments for:		
Bank interest received	(12,125)	(9,499)
Decrease in debtors	1,190	20
(Decrease)/increase in creditors	(11,669)	10,222
Net cash used in operating activities	(13,191)	(35,518)

Analysis of changes in net debt

	At 1 February 2025 £	Cash-flows £	Non cash changes £	At 31 January 2026 £
Cash and cash equivalents:				
Cash at bank and in hand	432,935	(1,066)	-	431,869
	432,935	(1,066)	-	431,869

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2026

1. Accounting policies

Charity information

The Society of Chief Officers of Environmental Health in Scotland (SOCOEHS) is a registered charity, governed by its constitution. It is a registered charity with the Office of the Scottish Charity Regulator. The registered office is Nether Findas, Cupar, Fife, KY15 5PQ.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities and Trustee Investment Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties over the ability to continue as a going concern. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The functional currency is £ sterling. Figures are rounded to the nearest pound.

1.2 Funds

Funds treated as restricted funds are those where the donor has imposed a legally binding restriction on the use of funds, or where the trustees and the donor have together agreed that the funds be used for a specific purpose.

Unrestricted funds consist of funds which the charity may use for its purpose at its discretion.

1.3 Income recognition

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

1.4 Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

1.5 Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.6 Financial instruments

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Basic financial assets (which include cash and bank balances) and basic financial liabilities (which include creditors) are initially measured at the amount receivable or payable including any transaction costs and are subsequently carried at amortised cost using the effective interest method. Basic financial assets/liabilities, classified as receivable/payable within one year, are not amortised.

1.7 Donated services and facilities

The value of work done by trustees in giving their time for meetings and other matters on behalf of the charity is not reflected in the accounts as it cannot be quantified.

1.8 Taxation

The charity is exempt from tax on income and gains applied to its charitable activities.

2 Judgements and key sources of estimation uncertainty

In the application of the charity'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.

Accruals: Charity Trustees estimate the requirements for accruals using post year end information. This identifies costs that are expected to be incurred for services provided by other parties. Accruals are only released when there is a reasonable expectation that these costs will not be invoiced in the future.

3 Charitable activities

	Unrestricted Funds £	Restricted Funds £	2026 Total £	Unrestricted Funds £	Restricted Funds £	2025 Total £
Annual Congress	8,229	-	8,229	8,137	-	8,137
Business Manager fees and expenses	14,123	-	14,123	13,363	-	13,363
Student subsidies	-	6,272	6,272	-	15,438	15,438
FSO training	-	246	246	-	18,673	18,673
ILM training	2,925	-	2,925	-	-	-
Modern apprentice	-	-	-	-	15,625	15,625
Website	284	-	284	225	-	225
Marketing	1,425	-	1,425	-	-	-
Computer and equipment	321	-	321	210	-	210
Bank charges	81	-	81	77	-	77
Independent examination fees	882	-	882	1,140	-	1,140
Other expenses	2,969	-	2,969	2,228	-	2,228
	31,239	6,518	37,757	25,380	49,736	75,116

4 Trustees and related parties

Expenses of £1,235 (2025 £nil) were paid to trustees for travel and conference fees.

Expenses of £545 (2025 - £299) were paid to the Business Manager for travel and office expenses.

No donations were received from Trustees in the year (2025 £nil).

The key management personnel of the charity are the Trustees and Business Manager. Total remuneration paid to key management personnel during the year was £13,578 (2025 - £13,064).

5 Debtors

	2026 £	2025 £
Trade debtors	-	1,190
	-	1,190

6 Creditors due within one year

	2026 £	2025 £
Trade creditors	8,414	20,083
Accruals	900	900
	9,314	20,983

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2026

7 Funds

	Balance at 1 February 2025	Income	Expenditure	Transfers	Balance at 31 January 2026
	£	£	£	£	£
Unrestricted funds:					
General fund	54,603	47,170	(31,239)	-	70,534
Designated fund - Cancellation and contractual obligation fund	12,500	-	-	-	12,500
	67,103	47,170	(31,239)	-	83,034
Restricted funds					
Training fund - Trainee Food Safety Officers	194,071	-	(246)	-	193,825
Training fund - Practical training	151,968	-	(6,272)	-	145,696
	346,039	-	(6,518)	-	339,521
Total Funds	413,142	47,170	(37,757)	-	422,555

	Balance at 1 February 2024	Income	Expenditure	Transfers	Balance at 31 January 2025
	£	£	£	£	£
Unrestricted funds:					
General fund	41,128	38,855	(25,380)	-	54,603
Designated fund - Cancellation and contractual obligation fund	12,500	-	-	-	12,500
	53,628	38,855	(25,380)	-	67,103
Restricted funds					
Training fund - Trainee Food Safety Officers	228,369	-	(34,298)	-	194,071
Training fund - Practical training	167,406	-	(15,438)	-	151,968
	395,775	-	(49,736)	-	346,039
Total Funds	449,403	38,855	(75,116)	-	413,142

<u>Purpose of unrestricted funds</u>
The general fund is for the general purposes of the charity.

<u>Designated funds</u>
The cancellation and contractual obligation fund is a designated fund sufficient to cover any cancellation penalty for pre booked courses and seminars and any contractual obligations to the Business Manager.

<u>Purpose of restricted funds</u>
Training fund - Practical training is funding received from Food Standards Scotland for the sponsorship of practical training of modern apprentices, students and trainees in environmental health (including food safety and regulatory services). Funds will be disbursed mainly to local authorities undertaking said training but may also be paid to a university, college or an individual who has incurred costs as a consequence of their academic or work place training required by an approved professional development scheme.

Training fund - Trainee Food Safety Officers is funding received from Food Standard Scotland to support the training of Food Safety Officers.