THE INTERNATIONAL FEDERATION
OF ENVIRONMENTAL HEALTH.
ANNUAL REPORT 1989.

Price:
£stg. 1.00
THE INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH


INTRODUCTION.

RONALD G. SPRATT JP FAIEH
PRESIDENT OF THE FEDERATION.

1989 was, again, a year of progress for the International Federation of Environmental Health. The Federation is becoming more widely known throughout the World, and the importance of environmental health is gaining in prominence as time goes on and, I believe, it is vital for environmental health organisations the world over to band together to have as near a common voice as is possible on issues of environmental health.

The publication of issue 1 of Volume 2 of the International Journal of Environmental Health is the result of planning in 1989 and is another major step forward in a global view of caring for the environment in the interests of world health. Many thanks must go to Mr. Fred P. O'Brien as editor of the Journal and all who assisted him, in any way, to bring this publication into being.

There were so many "quotable" quotes from the Sydney Congress published in the Journal, but it was pleasing to see the publication of the address given by Dr. Wilfred Kreisel, Director, Division of Environmental Health of the World Health Organisation at the June 1989 Seattle Conference of the National Environmental Health Association. There are vital messages for all Environmental Health professionals in that paper, and I commend it to all member organisations to take on board when developing policies for the 1990's.

All organisations see a changing face of people, and it is one way organisations develop and progress with "new blood" and different idea, but I could not let this opportunity go without paying tribute to the office bearers of IFEH who have stood down in this year. IFEH would not have been in existence, let alone being in the prominent position it now enjoys, without the dedication of people like Bill Dunlop and Fred Osborne.

I would also convey my congratulations to Roy Emerson and Con Healy who have been deservedly honoured with Certificates of Recognition for their great input in the developing years of the Federation as, respectively, the inaugural President and Chairman.

The world has not been without its ups and downs, and it is hoped that the discussions with NEHA and CIPHI will resolve any differences between the organisations, and all can proceed collectively and united towards the common goal of "Health for All by the Year 2000."

Ronald G. Spratt. President.
Australian Institute of Environmental Health.
FROM WILLIAM A. DUNLOP MB BChir FRHIS.
CHAIRMAN OF COUNCIL.

It was my privilege to be elected to a second term as Chairman of the Federation's Council during 1989. With a relatively young organisation such as the Federation, every one of its early formative years seems to be important and full of activity, and indeed it was.

During the period there were a number of developments which should prove to be very significant. The number of member organisations and Associated Bodies increased and that was a good expansion of the Federation.

For the first time there a substantial exchange of visits at national congresses and conferences and these are noted elsewhere in the text. A purpose of the Federation is to create personal contacts between environmental health professionals and there is no better way of doing this than through the camaraderie of national conferences. I know that financially successful national conferences are necessary for our member organisations but I do appeal to them to let it be known that there is a welcome for overseas visitors at these conferences especially if registration fees can be reduced or, better, waived.

As Chairman it is my duty to steer the Federation ship through its policy making Council Meetings. The ship sails by virtue of an honorary crew and, through their dedication and efforts, the Federation continued to grow. We are all in their debt and I thank them, and wish them well, on behalf of all the members of constituent bodies.

W.A. Dunlop.
Chairman

COUNCIL MEETINGS.
The practice of the Federation's Council is to meet three times in each year the meetings being held in January/February, May/June and September. This pattern has emerged but is not necessarily fixed. It has been found, however, that these timings have enabled meetings to be arranged in conjunction with annual Conferences of member bodies and that has proved to be somewhat financially advantageous.

Although the formal cost of belonging to the Federation is relatively modest the high cost of travel and accommodation makes it difficult for even the larger and less indigent organisations to afford to have a full delegation at each meeting. Nevertheless member organisations make insufficient use of the facilities which are available for making views known.

There has for some time been in effect changes in the voting procedures whereby certain issues cannot be decided except on the basis of a postal ballot. This was foreshadowed in the 1988 Annual Report. A number of these have been organised but there appears to be a reluctance by some Council members to exercise their right to vote.

A further variation of this is the right of a member organisation to send only some of its Council members to a meeting knowing that if represented at the meeting that Council member can cast all that members votes.

There are two further ways in which policies can be influenced.
As far as possible Council meetings proceed on the basis of written papers distributed as long before the meeting as possible. A member organisation unable to send a Council member can submit its observations in writing through the Honorary Executive Secretary who will ensure that the Chairman has them taken into consideration during the discussion on an item.

It is also allowed for a deputy to be sent for a Council member who cannot attend a particular meeting. Meetings are programmed at least 15 months ahead and an organisation might well be able to make use of a member on holiday, on a business trip, or whilst on a course, to stand in as a deputy.

It is not often that the Council has to resort to voting except in the special circumstances prescribed by the voting scheme and most Council decisions are based on consensus of view.

Most of the Council meetings have been held within the British Isles but one was in Sydney in 1988 and others will be held at venues not usually used. The average attendance in 1989 was better than in 1988 being 9.3 as against 7.7 in 1988 and 9.7 in 1987.

In 1989 the Glasgow meeting was attended by M/s Diane Eastman, immediate past President of NEHA, who was present as an invited official observer and the September meeting in Eastbourne was attended by Mr. Harry Grenawitzke, President of NEHA and one of its three appointed Council Members.

It is hoped that attendance at Council meetings will be improved because only by having more representatives present is it possible to have really meaningful discussions.

MEMBERSHIP.

A list of the member organisations and Associate Bodies is in an appendix to this report. During the year the Federation welcomed as full members the Canadian Institute of Public Health Inspectors, the National Environmental Health Officers Association of the USA, the Zimbabwe Environmental Health Officers Association, and the Cyprus Public Health Inspectors Association. In size of membership there is a great diversion in these four new members. All are most welcome as members of the international environmental health community. In this context it might be well to remind ALL members of the latin tag "Noblesse Oblige", a frequent motto for United Kingdom organisations, which can be translated as "Nobility has its obligations".

In addition we were pleased to welcome a number of new Associated Bodies from Scotland, Ulster, Canada, California USA, and Singapore.

All are welcome in swelling this band of environmental health organisations and the Council's view is that increasingly the role of the Associated Bodies will become more significant in the activities of the Federation. The membership of the Ngee An Polytechnic in Singapore and the California Environmental Health Association was particularly gratifying because the concept of the Associated Body originated from Singapore and many valuable suggestions for the development of these associate organisations have come from CSHA. The Federation would be happy to facilitate other such twinning agreements.
THE DEVELOPMENT OF THE FEDERATION.

While the increase membership of the Federation noted above is very welcome there has to be a constant attempt to expand the organisation. The world wide concept of the Federation is ideal but it means that administration can be remote and contact difficult.

Towards the end of 1989 the Council proposed an experimental approach by recommending the appointment of Honorary Regional Officers whose role would be very flexible but would be mainly concerned with keeping contact with members and promoting membership of the Federation amongst non member organisations within that region.

Such officers would be in frequent contact with the central administration, would identify local problems and issues and, where necessary, represent the Federation at meetings and functions. They would, thereby, constitute an additional line of communication but with a major difference and advantage — reporting to and from the local scene.

It is important to emphasise the regional nature of such posts and to remember that in any region there might be a significant number of potential members, for example in the Caribbean area, and existing members could not be expected to make and keep contacts on behalf of the Federation although, clearly some members, by reason of size and resources, will acquire a regional as well as an international significance.

This scheme was to be experimental for a year subject to acceptance of the scheme and the nominated Honorary Officers by members in the regions. It has to be emphasised that this is a Federation proposal for regions and it is hoped that member organisations will facilitate implementation in the knowledge that, as Council members, they have a means of influencing the courses of development.

Another interesting development has been the beginning of twinning arrangements between two of the State Environmental Health Associations in the USA with two Centre Councils in the Institution of Environmental Health Officers organisation. This is encouraging and progress reports are awaited with interest.

FINANCE.

The financial statement for the year 1989 is to be found elsewhere. Suffice it to say that the Federation is not affluent although it manages to stay in credit.

The Council has set up a Finance Sub Committee on an experimental basis and its remit will be mainly to keep financial issues before the Council in a way in which a comprehensive view can be taken.

A decision was made to attempt to secure sustaining sponsors for the International Journal of Environmental Health and sustaining subscribers to support the general activities of the Federation which would, of course, include the support for the Journal.

The Council decided quite firmly to resist the financing of the Journal through advertising although this is an issue which could be re-opened.
The need for additional finance is great if the Federation is to be able to be a really creative force in the world of environmental health. There are so many opportunities awaiting exploration and exploitation which cannot be pursued because of financial constraints.

Through the generosity of the then Australian Institute of Health Surveyors it has been possible to establish a development fund and while this is of modest proportions at present it is hoped to augment it from future International Congresses and other sources. It will be used to promote Federation initiatives and especially the attendance of members of constituent bodies at International gatherings.

EDUCATION, TRAVEL, ETC.

The Federation is maintaining and expanding its work programme. It must be said that this programme has proved to be somewhat disappointing in that it has not been supported as was hoped. The Honorary Officers responsible for each programme deserve better support so that at least interim reports can be furnished quickly to members. One of the services the Federation should be providing to members is information both of a comparative and technical nature.

One of the work programmes being undertaken by the Federation is the compilation and maintenance of a list of educational establishments which provide courses designed to give environmental health professionals adequate vocational training.

The Honorary Officers are being increasingly consulted by members of constituent bodies on educational, travel and employment possibilities although it is usually necessary to provide a contact address for up-to-date information.

Despite the modest funds available the Council decided to act as a sponsor for an International Environmental Health Education Conference. This was planned to take place in 1980 in London. Although the Federation could only make a small fund available it was pledged to assist with publicity and the provision of contact lists, but it seems true that, despite the smallness of the financial guarantee what the Federation promised to give seemed to be catalytic in getting the Conference organised.

THE INTERNATIONAL JOURNAL OF ENVIRONMENTAL HEALTH.

Before the Federation was formally incorporated the publication of an International Journal of Environmental Health was an objective. It was believed that this was not only entirely consistent with the aims and objectives of the Federation but that there was a specific space in the market for such a Journal which was to be directed towards the "academic" end of the market and, in particular, to provide a forum for those environmental health authors who wished to address an international readership.

It was intended to complement and not compete with house journals of members, and to rely mainly on original articles although the reprinting of some material is a two way possibility.

The Council resolved that it would attempt to meet publication costs by sponsorship and not advertising and that has yet to be proved to be practicable. At the end of 1989 there were firm prospects for the early issue of No.1 of Volume 2.
The logistics of this enterprise are formidable and the Honorary Editor merits all possible support.

PUBLIC RELATIONS.

The public relations activity of the Federation are directed by The Honorary Public Relations Officer and he has furnished a report which is annexed to this main report. His report gives a full account of the activities in this field although it is perhaps important to amplify the activity relating to the Declaration of Sydney for this has been distributed by the PRO to every country with a diplomatic mission in the U.K. and some good responses were received.

CONFERENCES.

Most of the member organisations have their own annual Conference and in 1989 members of the Federation were represented at many of them. The Scottish, Irish and UK organisations have a traditional interchange as have CIPHI and NEHA. In 1989 the IEHO, CIPHI, AIHS were in attendance at the NEHA Conference and NEHA was also represented at the RBHIS and IEHO Conferences. This is an admirable way of spreading the international philosophy.

The Federation at the end of 1989 was engaged in building up a programme of International Environmental Health Congresses it would endorse beginning with the IEHO Congress in Brighton UK in 1991 and the joint CIPHI/NEHA venture in 1992 in Winnipeg. These, hopefully, will be followed by gatherings in Malaysia, Scotland, and Sweden.

Planning for the 1991 Congress is well underway and it is anticipated that it will be an attractive and well supported enterprise.

RECRUITMENT.

The Honorary Officers maintain a continuous programme of attempted recruitment of new members and Associated Bodies. In many cases membership etc is achieved only by personal contact being established.
The calendar year 1989 was a year of consolidation following the intense activity associated with the Inaugural World Congress in Sydney in September 1988.

The year started off with an encouraging increase in membership, when Canada joined the fold, closely followed by the U.S.A. and, later in the year, Cyprus and Zimbabwe.

During the year new Associated Bodies came into the fold representing Canada, Northern Ireland, Scotland, Singapore, and the U.S.A.

All Member Organisations, Associated Bodies, and a selection of Technical Journals were issued with Newsletters Nos. 6, 7 and 8 during the year, and a start was made to the production, on a regular basis, of an Events Diary which advertises conferences, seminars etc. of interest to environmental health professionals throughout the World.

A considerable amount of work was undertaken in my role as P.R.O. to obtain Sustaining Sponsors for the Journal, and a start was also made to enlisting the support of individuals as Sustaining Subscribers. Encouraging signs were evident that these might prove fruitful in a financial sense to the Federation.

The twinning of sub-organisations was started, when two Centres from the English I.E.H.O. twinned with two affiliates to N.E.H.A. (U.S.A.), and although similar activity seems to have dried up, at least temporarily, this is an encouraging aspect of the Federation's work.

In the early part of the year the distribution of the Declaration of Sydney was completed, and work was started on the design of a new Logo.

In an effort to obtain new members, contacts were followed up in countries across the World, for instance, Brazil, Japan, Sri Lanka, Tonga and Zambia.

MICHAEL HALLS
Honorary Public Relations Officer.
THE INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH
ANNUAL REPORT FOR 1989.

List of constituent organisations as at December 31st 1989.

Organisation.

Members.
1 The Canadian Institute of Public Health Inspectors. 950
2 Association of Public Health Inspectors of Cyprus 110
3 Environmental Health Officers Association (Ireland) 350
4 The Royal Environmental Health Institution of Scotland. 650
5 The Institution of Environmental Health Officers England, Wales and Northern Ireland. 7500
6 The Australian Institute of Health Surveyors 2900
7 The Society of Public Health Inspectors of Singapore 210
8 The Association of Health Inspectors of Malaysia 230
9 The Institute of New Zealand Environmental Health Officers. 350
10 The Swedish Environmental Health Officers Association 700
11 The Tanzania Health Inspector's Association 480
12 The National Environmental Health Association United States of America. 5500
13 The Zimbabwe Environmental Health Officers Association 190

Total Environmental Health Professionals in membership. ... ... 20,600.

Associated Bodies.
1 The University of Salford.
2 The University of Ulster.
3 The University of Strathclyde
4 The Ngee An Polytechnic Singapore.
5 The Ryerson Technological Institute, Toronto, Canada.
6. The California Environmental Health Association.
INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH.
ANNUAL REPORT 1989.

OFFICERS OF THE FEDERATION. 31.12.89.

President.
R. G. Spratt JP FAIHS.

Senior Vice President.
B. W. Foskett OBE

Honorary Vice Presidents.
Kenneth Collins MEP.
Professor Robert Blackith.
Roy Emerson PPFEH FIEH
FIH FRSH
Terence Moody MA

Chairman of Council.
W. A. Dunlop MBE FREHIS.

Vice Chairman of Council
F. P. O'Brien BA MBA FEHOA

Company Secretary.
A. M. Tanner FIEH FRSH
FIBM.

Honorary Executive Secretary
R. W. Foskett OBE BSc(Econ)
DPA FIEH FRSH

Honorary Editor.
F. P. O'Brien BA MBA FEHOA

Honorary Public Relations Officer.
M. Halls FREHIS.

Honorary Archivist.
M. Halls FREHIS.

Honorary Treasurer.
C. Wade.

Honorary Assistant Treasurers.
B. R. Jones FIEH.
F. W. Osborne DMS FIEH.

Professional Auditors.
Morrison, Stonham & Co.

Honorary Scrutineers.
M. Halls FREHIS.
F. W. Osborne DMS FIEH.


INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH.

RETURN OF ATTENDANCES OF MEMBERS OF THE COUNCIL
OF THE INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH
FOR THE YEAR 1989

<table>
<thead>
<tr>
<th>Name</th>
<th>Representing</th>
<th>Meetings.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Poss. Att'd</td>
</tr>
<tr>
<td>R. Emerson.</td>
<td>Past President</td>
<td>3 2</td>
</tr>
<tr>
<td>C. Gibson</td>
<td>Royal Environmental Health Institute of Scotland</td>
<td>3 3</td>
</tr>
<tr>
<td>W. A. Dunlop</td>
<td>-do-</td>
<td>3 3</td>
</tr>
<tr>
<td>M. Halls</td>
<td>-do-</td>
<td>3 3</td>
</tr>
<tr>
<td>C. Healy</td>
<td>Environmental Health Officers Association</td>
<td>3 2</td>
</tr>
<tr>
<td>F. O'Brien</td>
<td>-do-</td>
<td>3 3</td>
</tr>
<tr>
<td>R. Ellard</td>
<td>-do-</td>
<td>3 1</td>
</tr>
<tr>
<td>R. G. Spratt</td>
<td>Australian Institute of Health Surveyors</td>
<td>3 1</td>
</tr>
<tr>
<td>D. Hawkins</td>
<td>-do-</td>
<td>3 1</td>
</tr>
<tr>
<td>B. Fleming</td>
<td>-do-</td>
<td>3 1</td>
</tr>
<tr>
<td>B. W. Foskett</td>
<td>Institution of Environmental Health Officers</td>
<td>3 3</td>
</tr>
<tr>
<td>F. Osborne</td>
<td>-do-</td>
<td>3 3</td>
</tr>
<tr>
<td>B. Jones</td>
<td>-do-</td>
<td>3 2</td>
</tr>
<tr>
<td>H. Grenawitzke.</td>
<td>National Environmental Health Association</td>
<td>1 1</td>
</tr>
<tr>
<td>Swedish Environmental Health Officers Association possible</td>
<td>9 -</td>
<td></td>
</tr>
<tr>
<td>Association of Public Health Inspectors of Singapore possible</td>
<td>9 -</td>
<td></td>
</tr>
<tr>
<td>Association of Health Inspectors of Malaysia possible</td>
<td>9 -</td>
<td></td>
</tr>
<tr>
<td>Tanzania Health Officers Association possible</td>
<td>9 -</td>
<td></td>
</tr>
<tr>
<td>New Zealand Institute of Environmental Health Officers possible</td>
<td>9 -</td>
<td></td>
</tr>
<tr>
<td>Canadian Institute of Public Health Inspectors possible</td>
<td>9 -</td>
<td></td>
</tr>
<tr>
<td>Cyprus Association of Public Health Inspectors possible</td>
<td>9 -</td>
<td></td>
</tr>
<tr>
<td>Zimbabwe Environmental Health Officers Assoc. possible</td>
<td>9 -</td>
<td></td>
</tr>
</tbody>
</table>

R. W. Foskett,
Honorary Executive Secretary.

This return is made in accordance with Article 19 of the Federation's Articles of Association. 001/04a
THE INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH  
(Limited by Guarantee)  

REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 1989

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<td>Balance Sheet</td>
<td>3</td>
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<tr>
<td>Income and Expenditure Account</td>
<td>4</td>
</tr>
<tr>
<td>Notes to the Financial Statements</td>
<td>5/6</td>
</tr>
</tbody>
</table>
THE INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH
(Limited by Guarantee)

REPORT OF THE COUNCIL

FOR THE YEAR ENDED 31 DECEMBER 1989


1. REVIEW OF ACTIVITIES

The principal activity of the Federation is to provide a focal point for national organisations of officers whose concern is the control of the environment in the interests of public health.

2. COUNCIL MEMBERS

R G Pratt
D Hawkins
B Fleming
B Jones
A Banfield
E Foskett
Koh Geok Beng
Koh Hong Song
Chua Koh Swee

G M Gregg
M Allan
P Barton
F P O'Brien
C Healy
R Ellard
Ki Regner
Pererik Granlund
Bjorn Narund

Sofocles Anthousis
T Moody
K Young
Mrs White
B Mzambela

I Florence
C Gibson
R Halls
H Grenawigzke
G Kupfer
L Rice

Hadjı Ungku Bakar bin Abdul Raham
Hadjı Sulemena bin Hadji Kassim

3. AUDITORS

Morison Stoneham have indicated their willingness to continue in office and offer themselves for re-election.

Chadwick House
Rushworth Street
London
SE1 00T

BY ORDER OF THE COUNCIL

GRAHAM JUKES
SECRETARY
THE INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH
(Limited by Guarantee)

REPORT OF THE AUDITORS

TO THE MEMBERS OF THE INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH

We have audited the Financial Statements set out on pages 3 to 6 in accordance with approved Auditing standards.

In our opinion the Financial Statements, which have been prepared under the Historical Cost convention, give a true and fair view of the state of affairs of The Federation at 31st December 1988 and of the surplus for the year then ended, and comply with the Companies Act 1985.

805 Salisbury House
31 Finsbury Circus
London EC2M 5SQ

MORISON STONEHAM

CHARTERED ACCOUNTANTS
THE INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH  
(Limited by Guarantee)  

BALANCE SHEET - AS AT 31 DECEMBER 1989

<table>
<thead>
<tr>
<th>Note</th>
<th>1989</th>
<th>1988</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>30</td>
<td>160</td>
</tr>
<tr>
<td>Cash and bank balance</td>
<td>3,754</td>
<td>885</td>
</tr>
<tr>
<td><strong>CREDITORS: Amounts falling due within one year</strong></td>
<td>(3)</td>
<td>(1,460)</td>
</tr>
<tr>
<td><strong>NET CURRENT LIABILITIES</strong></td>
<td>2,324</td>
<td>(46)</td>
</tr>
<tr>
<td>Represented by:</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>CAPITAL ACCOUNT</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at 1st January 1988</td>
<td>(46)</td>
<td>(15)</td>
</tr>
<tr>
<td>Transfer from Income and Expenditure Account</td>
<td>1,701</td>
<td>(31)</td>
</tr>
<tr>
<td>Development fund</td>
<td>669</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2,324</td>
<td>(46)</td>
</tr>
</tbody>
</table>

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} Council Members

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THE INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH
(Limited by Guarantee)

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 1989

<table>
<thead>
<tr>
<th></th>
<th>1989</th>
<th>1988</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations</td>
<td>1,469</td>
<td>1,539</td>
</tr>
<tr>
<td>Subscriptions received</td>
<td>2,660</td>
<td>1,539</td>
</tr>
<tr>
<td>Bank interest</td>
<td>113</td>
<td>49</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td>4,242</td>
<td>1,588</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>EXPENDITURE</strong></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Council Expenses</td>
<td>598</td>
<td>44</td>
</tr>
<tr>
<td>Audit and accountancy</td>
<td>230</td>
<td>230</td>
</tr>
<tr>
<td>Miscellaneous expenses</td>
<td>344</td>
<td>275</td>
</tr>
<tr>
<td>Administration expenses</td>
<td>75</td>
<td>115</td>
</tr>
<tr>
<td>Printing, postage and stationery</td>
<td>609</td>
<td>943</td>
</tr>
<tr>
<td>Corporation Tax</td>
<td>16</td>
<td>12</td>
</tr>
<tr>
<td>Travel expenses</td>
<td>200</td>
<td>2,072</td>
</tr>
<tr>
<td><strong>Transfer to Development Fund</strong></td>
<td>(469)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**EXCESS OF INCOME OVER EXPENDITURE**

1,701

-31
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 1989

1. STATUS OF THE FEDERATION

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

2. ACCOUNTING POLICIES

The accounting policies of The Federation confirm with generally accepted principles. Where these policies are judged material in determining the result for the period and in stating the financial position of The Federation details are disclosed in these notes.

3. CREDITORS: Amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>1989</th>
<th>1988</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Institution of</td>
<td>91</td>
<td>826</td>
</tr>
<tr>
<td>Environmental Hlth Officers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscription in advance</td>
<td>336</td>
<td>-</td>
</tr>
<tr>
<td>Other creditors and accruals</td>
<td>1,017</td>
<td>241</td>
</tr>
<tr>
<td>Corporation Tax</td>
<td>16</td>
<td>24</td>
</tr>
</tbody>
</table>

1,460                        1,091

4. CORPORATION TAX

As a mutual trading Association, a liability to Corporation Tax only arises on interest received during the period at current rates of taxation.
5. **DIRECTORS**

All members of the Council are considered Directors under the provisions of the Companies Act 1985. None of them received any remuneration for their services as Directors or Executives of The Federation.

6. **APPROVAL OF FINANCIAL STATEMENTS**

These Financial Statements were approved by The Council on