The International Federation of Environmental Health

ANNUAL REPORT. 1990

Caring for the environment in the interest of world health
INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH.
ANNUAL REPORT 1990.
OFFICERS OF THE FEDERATION wef 1.1.91.

President.
R. G. Spratt JP FAIHLS.

Senior Vice President.
E. W. Foskett OBE

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

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

Vice Chairman of Council
M. Halle FREHIS

Company Secretaries
A. M. Tanner FIEH FRSH
FIBM.
G. Jukes FIEH (from June)

Honorary Executive Secretary
E. W. Foskett OBE BSc (Hons)
DPA FIEH FRSH

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

Honorary Public Relations
Office.
M. Halle FREHIS.

Honorary Archivist.
M. Halle FREHIS.

Honorary Treasurer.
C. Wade.

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

Professional Auditors.
Morrison, Stonham & Co.

Honorary Soputineers.
M. Halle FREHIS.
A. Banfield BA FIEH
THE INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH.

ANNUAL REPORT 1990

THE LIST OF ORGANISATIONS IN FULL MEMBERSHIP ON DECEMBER 31st 1990 WAS AS FOLLOWS;

THE AUSTRALIAN INSTITUTE OF ENVIRONMENTAL HEALTH.

THE ASSOCIATION OF PUBLIC HEALTH HEALTH INSPECTORS, CYPRUS.

THE ENVIRONMENTAL HEALTH OFFICERS ASSOCIATION, IRELAND.

THE MALAYSIAN ASSOCIATION OF HEALTH INSPECTORS.

THE INSTITUTE OF NEW ZEALAND ENVIRONMENTAL HEALTH OFFICERS.

THE INSTITUTION OF ENVIRONMENTAL HEALTH OFFICERS.

TEKNISK HYGIENISK FORUM, NORWAY.

THE ROYAL ENVIRONMENTAL HEALTH INSTITUTE OF SCOTLAND.

THE TANZANIA HEALTH OFFICERS ASSOCIATION.

THE SOCIETY OF PUBLIC HEALTH INSPECTORS, SINGAPORE.

THE SWEDISH ENVIRONMENTAL HEALTH OFFICERS ASSOCIATION.

THE ZIMBABWE ENVIRONMENTAL HEALTH OFFICERS ASSOCIATION.
THE INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH.

MEMBERS

The Australian Institute of Environmental Health.
The Association of Public Health Inspectors, Cyprus.
The Environmental Health Officers Association
[Republic of Ireland]
The Institution of Environmental Health Officers,
[England, Wales, and Northern Ireland.]
Norway.
The Association of Health Inspectors, Malaysia.
The Health Inspectorate Cadre, Mauritius.
Teknisk Hygienick Forum, Norway.
The New Zealand Institute of Environmental Health.
The Royal Environmental Health Institute of Scotland.
The Association of Public Health Inspectors, Singapore.
The Swedish Environmental Health Officers
Association.
The Tanzania Health Officers Association.
The Zimbabwe Environmental Health Officers
Association.

ASSOCIATED BODIES:

The University of Salford.
Department of Civil Engineering.
The Ngee Ann Polytechnic, Singapore.
Department of Building.
The University of Ulster.
The University of Strathclyde.
Department of Civil Engineering and
Environmental Health.
The Ryerson Polytechnical Institute, Toronto, Canada.
The California Environmental Health Association.
The University of Umea, Sweden.
The South Glamorgan Institute of Higher Education.
The Queensland University of Technology,
Department of Public Health and Nutrition.
The College of Catering, Dublin.
The College of North London.
The Environmental Health [Scotland] Unit.
The American/Soviet Environment Centre, Novgorod.
**INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH**

**Membership of Constituent Member organisations.**

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THE INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH.
ANNUAL REPORT FOR THE YEAR 1990.

INTRODUCTION

This report is presented by the Federation's Council to the Annual General Meeting, and to the membership of the Federation, as a record of the main events of 1990. In addition to the text the report contains a number of tables including one relating to attendances at Council meetings which is a requirement of the Companies Acts.

As an appendix to the Annual Report (but not part of it) is a copy of the audited accounts of the Federation.

THE PRESIDENT'S LETTER.

Mr. Ronald G. Spratt FAIEH, the President of the Federation has written as follows:-

During the year 1990 it was not possible for me to attend any of the Council meetings in person because of distance and business commitments but, despite this, I was able to follow the business of the Federation through its papers, and I was able to comment on its affairs to each of Council meeting, and I know that those comments were fully considered in Council.

In particular I was able, as President, to play a significant role in the correspondence made necessary by the withdrawal of the two North American members.

I attended in November 1990 the National Conference of the Australian Institute of Environmental Health, and entered into a commitment to attend the National Conference of the New Zealand Institute of Environmental Health Officers in early 1991. I was able to convey greetings to our Australian colleagues at the official opening (and was booked to do the same in New Zealand) and was able in numerous conversations during the Conference to discuss issues with individual members.

I must make the observation that the Federation cannot be truly said to be international until such time as the meetings and work load of the Federation are shared by member organisations. It is of concern that the meetings are, in the main, held within the United Kingdom and this has been for the reason that the bulk of the member organisations are from countries within close distance of the British Isles.

It is also of concern that member organisations should endeavour to have the name "Environmental Health Officer" or "Environmental Health" included in the name of such organisation in the not too far distant future.

This report will be my last as President of the Federation, and I would like to express my thanks to the organisation for the privilege of being President from 1988 until 1991. It has indeed been a pleasure and an experience
for me. I have always put the Federation to the fore, and I am sure that there is a great future for the organisation.

It must be put on record my great appreciation and admiration to the Honorary Executive Secretary, Mr. Eric Fockett, as if it were not for his foresight and dedication there would not have been a Federation to be President of. He has also been ably assisted in the promotion of the Federation by the Honorary Public Relations Officer, Mr. Mike Hall.

Being President for the past three years of such a young organisation as the International Federation of Environmental Health has been of great pleasure to me. It certainly does not seem that long ago, but it 26th September 1985, on the stage of the Sydney Opera House, that I was given the Presidential Regalia at an impressive ceremony by Mr. Roy Emerson the Inaugural President of the Federation.

The science of health is ever changing and improving in technology. I see the International Federation of Environmental Health as the ideal medium to bring together organisations involved in Environmental Health the world over for the betterment of the world's population.

I did not realise that when we, as Environmental Health Officers in Australia, were endeavouring to heighten our profile on the global scene in the early 1980's that there was a movement in the U.K. by a number of dedicated professionals in the Environmental Health field to establish the International Federation of Environmental Health. Heading this band of people was Eric Fockett OBE and it is a fitting reward that he will become the President of this organisation which, I am sure, has been his long standing dream.

The Federation has gone a long way towards meeting its objectives within the short six years it has been in existence, and I am sure that Eric will do within his term as President what he knows best and that is getting people to work together to make the International Federation of Environmental Health the leading international organisation on environmental health issues with memberships from all corners of the globe so that ideas may be exchanged to broaden the knowledge of Environmental Health Officers to uphold the very highest standards of an international profession.

My appreciation goes to all on the Executive for their help and assistance in my term as President.

I wish Eric Fockett OBE all the very best of wishes for his well deserved term as President, and it goes without saying that he has my undivided support.

R.C. Spratt.
President.

Note: The "objectives" mentioned by Mr. Spratt find expression within the Federation's constitution and are reproduced as an appendix to this report.
The principal activity which has occupied me since mid
1990 has been the maintenance of contact with
representatives of the National Environmental Health
Association [NEHA] which is currently reconsidering its
decision to resign from membership of the Federation. Lines
of communication have been maintained, and have been
assisted by personal contact during a visit to the USA on
vacation. It is hoped that NEHA may yet decide to re-enter
the Federation fold, and if this aim is achieved the effort
will have been worth while.

I have continued to play a role in planning for the
Second International Environmental Health Congress in
Brighton in September 1991 and, once the format of that
event became clear, work was started on the preparations for
the Federation’s participation in the Congress including
mounting a stand in the Exhibition Hall.

Three newsletters were produced during the year, and as
part of the service now given to member organisations, an
events diary is included in each issue. Blank forms have
been sent to the secretaries of member organisations to make
it easier for them to intimate events to the Honorary PRO
and this feature is proving to be quite popular.

A specific newsletter was sent to the 60 or so
individuals who have subscribed to the aims of the
Federation and have become sustaining subscribers, and
liaison was maintained with commercial concerns who funded
the preparation of the International Journal of
Environmental Health through sustaining sponsorship.

I continued to become involved in exchange visits both
by persons visiting Scotland as part of European and UK
tours and for UK environmental health professionals visiting
countries where the Federation has a contact.

An interesting lead is being followed up in so far as
environmental health professionals in Germany are concerned
and two Lebensmittelkontrolleurs were invited to attend the

As PRO I arranged for the Honorary Executive Secretary
to visit the United Nations Environmental Program Office in
New York during a private visit a contact which is being
pursued.

At the end of 1991 I will demit office as Honorary
Public Relations Officer and would take this opportunity in
preparing my penultimate report to pay tribute to all those
people who give of their time voluntarily to help the
Federation achieve its objectives. One of the biggest
problems of the post that I occupy is overcoming the apathy
which is prevalent amongst member organisations, and I would
like to think that I would leave the post of Honorary PRO
having instilled a little more interest within Organisations
than existed prior to me taking on the position. In my new
role as Chairman of the Federation’s Council I would hope to
continue to see the Federation expand, and I reconfirm my
commitment to achieving its aims in the long term and in
widening the scope and influence of the Federation.

Michael Halls.
Honorary Public Relations Officer.
What distinguishes the human being is a complementary capacity for service which when properly exercised can renew the quality of the environment and promote the well being of all people. This capacity was referred to by Roy Emerson in his address to the inaugural Congress in Sydney in 1988. Then he spoke in a global context that we are all neighbours now. There is no finer thing than a good neighbour, and the role of this Congress and Federation is in dealing with problems and in resolving differences.

Roy Emerson's successor, Ronald Spratt, in his address, followed through by highlighting our collective responsibility to ensure that Health for All by 2,000 is achieved, and he challenged the Federation to take on the global role of stimulating individual countries to fulfil their responsibilities in the promotion of global environmental health objectives.

In pursuit of its objectives the Federation promoted the Declaration of Sydney which urged all governments to rid the world of hazards to human health. The Declaration, in addition, proposed an improved level of complementary service and support from the social partners involved.

The Council of the Federation with very limited financial resources and committed voluntary effort has sought ways and means of promoting its message. These have included a public relations service, the publication of a journal and other literature, the production of reports on current environmental health problems, and the establishment of an international networking service.

The Council approved a Swedish Environmental Health Officers Association submission to develop a practical intersectoral collaborative approach and this action has been unanimously approved by a postal ballot of all Federation members.

Additionally the Council has given its support to an international research project involving linkage with the University of Umea in Sweden and the Department of Biosphere Sciences at King's College in London.

In keeping with the theme of the Second International Environmental Health Congress at Brighton "Breaking the Communications Barriers" the international research programme seeks to identify and examine the institutional barriers to intersectoral co-operation, to compare and evaluate local, regional, and national arrangements for environmental control in the interests of human health in the participating countries, and to develop a rationale and approach out of which participating nations can develop their environmental health service.

The final product of the project will include recommendations for nationally specific environmental health strategies taking into account the structural differences between participating countries, recommendations for further research and methods and strategies for the incorporation of health aspects in environmental planning controls.

There is an urgent need for a philosophy for environmental health that can underpin the development of a current environmental perception, and form the basic of
balance in the pursuit of environmental objectives. In every
country on this planet there is a mismatch with an
environmental health challenge emerging and the production
of structures and plans to meet that challenge.

The environment on a global scale is becoming
unmanageable because of the fundamental weaknesses and, in
the strategies selected, radical approaches are required.
It is necessary to break down the barriers between the
social partners influencing environmental health, and to
promote the science of the heart to where the complementary
capacity for service in each individual is recognised,
appreciated and encouraged.

We must endeavour to read from the environment itself
the signs of our times; signs which speak of unity in
diversity; which highlight the consequences of greed and
selfishness, and an environmental disintegration, all of
which emphasise our weaknesses and strengths, and which
bespeak our performance as the guardians of creation and
carers of one another.

The roots of the global environmental crisis can be
traced to the emergence of the scientific and administrative
apparatus largely insufficient for the management of the
environment. Science and technology must be diverted
towards the good of humanity, and, accordingly, be governed
by ethical and moral principles.

Ideas have consequences. Insight into man's
relationship with the environment with each highlight drawn
from cultural, scientific, philosophical or theological
perceptions should be exchanged and studied. Emphasis should
be placed on inter-religious, intersectoral and
multidisciplinary dialogue, if antagonisms are to be avoided
and meaningful programmes of development and environmental
protection agreed.

F.P.O'Brien,
Chairman of Council.

MEMBERSHIP.

1990 was not a good year for recruiting new full
members of the Federation although there was a continuous
programme of encouraging appropriate organisations to join.
The Council of the Federation was particularly
saddened by the decisions of the Canadian Institute of
Public Health Inspectors and the National Environmental
Health Association of the USA to withdraw from membership.
Their notifications of withdrawal were received at
the Council meeting held in Stockholm and the Council
discussed the issue at great length. Although there was
much disappointment at the decision it was noted that both
organisations expressed a desire to maintain a contact with
the Federation. The Council found it difficult to
understand the decisions to withdraw after a single year of
membership and recorded its sadness which sprang from a
genuine expectation that those two organisations would
provide a great stimulus to the Federation.

In the event the Council declined to accept the two
resignations at that point in time and determined to ask
both CIPHI and NEHA to reconsider their decisions. This was
done in a constructive manner, and considerable time and
energy was expended by the Federation's Honorary Officers in
pursuing this. Sadly, at the end of the year the issue had
not been resolved although the hope remains that the
resignations will be withdrawn.

A number of new organisations joined the ranks of
the Associated Bodies in 1990. All were academic
institutions which are involved in the provision of courses
at various levels for environmental health officers. The
new members were made very welcome, and it is hoped that
this aspect of the Federation's work will continue to expand
and become more important.

After the Stockholm Council meeting the Chairman and
the Past President visited the Swedish annual conference and
met colleagues from the University of Umea which is an
Associated Body and out of that came talks which appear to
be leading to the start of a net-working programme.

TWINNING.

One of the major objectives of the Federation is the
encouragement of environmental health professionals in
different countries to establish personal contact. In this
case the Council welcomed the twinning arrangement which
has been agreed between the California Environmental Health
Association, an Associated Body, and the North Western
Centre of the Institution of Environmental Health Officers.

Arrangements have been made for the exchange of house
and other journals, minutes of proceedings, and ultimately
the actual exchange of members to take part in the annual
gatherings of each organisation. Needless to say a
successful arrangement takes time to develop and needs
patient application. This twinning is being followed with
great interest and no doubt the lessons it teaches will be
of help to other organisations wishing to embark on similar
ventures.

EXCHANGE OF EXPERIENCE FOR ENVIRONMENTAL HEALTH
PROFESSIONALS.

With the greater independence and mobility of young
people it is not surprising that many contemplate working
abroad at least for a period.

Increasingly those member organisations which are
involved in European issues are experiencing the situation
where a woman environmental health officer wishes to
accompany her husband when he is transferred temporarily to
work in a European concern. It is not easy to find out
about operational situations in other countries and the
Federation officers are frequently called to offer help to
enquirers. In this situation advice is not easy to give
as, on the whole, Europe has little experience of generic
environmental health specialists.

Nevertheless the officers do what can be done even if
this is only to provide a contact point. It would be nice
to have feedback from people who are helped in this way by
the Federation's officers.
ENVIRONMENTAL HEALTH EDUCATION.

In July 1991 there was held in London and international conference to discuss the education of environmental health professionals. The conference was promoted by the Institution of Environmental Health Officers, Kings College of the University of London, and this Federation.

This was the third such conference and it was adjudged to be a considerable success, although a larger attendance would have been appreciated.

It was really a professional conference for professions engaged in teaching student environmental health officers so that most of the delegates were teachers. There reaction to the opportunity to share experience led the teacher delegates to resolve, after the conference, to form an international faculty forum.

This was done and the forum is now in being and is to meet at the time of the 1991 International Environmental Health Congress in Brighton. The members who comprised the original group were anxious to retain a connection with the Federation and no doubt this will be achieved.

THE INTERNATIONAL JOURNAL OF ENVIRONMENTAL HEALTH.

In June 1990 a further issue of the International Journal of Environmental Health took place. This was well received and it achieved the same high standard of content and presentation as its predecessors.

The publication of such a journal does much to enhance the status of the Federation but the cost in terms of finance and resources is very great.

By the end of the year the immediate future of the Journal was in doubt and its position in the Federation’s list of priorities was to be examined.

FINANCIAL SUPPORT.

The Federation was grateful to the commercial firms which supported the International Journal but that illustrates the narrow financial base of the organisation.

To gain further financial support the Federation has established a scheme whereby personal and corporate supporters of the aims of the Federation may pay a modest annual fee which gives financial assistance to the general work of the Federation. Some 60 sustaining subscribers are helping in this way, and there is an open invitation for more to join.

MEETINGS OF THE COUNCIL.

Most of the meetings of the Council of the Federation have taken place within the British Isles. In a sense this has been almost inevitable as there are three member organisations contiguous to each other, the secretariat is located in the United Kingdom and the constitution requires
that the Registered Office shall be in England or Wales.

However, meetings of the Council have taken place in London, Glasgow, Dublin, Aberdeen, Bournemouth, Brighton, Sydney and Stockholm. There has, however, been under review the frequency and length of meeting. Cost effectiveness has always been regarded as a matter of high priority and at least one and sometimes two of the years meetings have been held in conjunction with an annual Conference of one of the member bodies. Currently under consideration is a reduction of the meetings to two per annum but in each case there would be the provision for an overnight stay to enable business to be dealt with adequately.

THE WORK PROGRAMME.

The Federation has for some time had a work programme of various tasks which were designed primarily to collect material from members and convert it into useful collective information which members could use.

One programme has been pursued and it is anticipated that there will soon be presented a report on the irradiation of food. This is being compiled by two lecturers at Salford University and is an amalgam of information which has been provided by members themselves together with material which the authors have themselves acquired.

This exercise will provide useful information for all members but especially so for those who made a contribution to it. Sadly the response to requests for raw data is very disappointing, and while it is known that members do have difficulty in making a response there seems to be an apathy which ought to be dispelled. If the work programme continues member organisations might consider inviting one of their members to act as a co-ordinator instead of leaving the matter to a hard pressed, and often voluntary, secretary.

The response to some requests for information was so poor as to make the particular exercise no longer worth while.

INTERNATIONAL ENVIRONMENTAL HEALTH CONGRESSES

The Federation is involved in planning for four future international environmental health congresses. The Honorary Public Relations Officer and Executive Secretary were members of the IEHO planning team for the 1991 Brighton Congress.

The Federation has endorsed International Congresses for 1997, 1998, and 1999 to be hosted respectively by the members in Malaysia, Scotland, and Sweden. The Federation Council received regular reports of the progress being made in the organisation of these Congresses.

THE WORLD HEALTH ORGANISATION.

The Federation is committed to supporting appropriate WHO programmes especially Health for All and Healthy Cities and in 1990 it appointed Mr. Brian Hanna as assistant honorary public relations officer with responsibility for keeping member organisation up to date with WHO schemes.
Abstract from Memorandum of Association.

3. The Company's objects are:-
(a) to provide a focal point for national organisations of officers, whether in state, or local government, or private employment, whose concern is the control of the environment in the interest of public health;
(b) to provide a means of exchanging information on environmental health matters, including systems of organisation and management;
(c) to publish an international journal of environmental health and other literary matter relating to environmental health;
(d) to hold congresses and other meetings for the consideration and discussion of subjects relating to environmental health;
(e) to represent the interests of environmental health at international organisations and at meetings of such organisations;
(f) to represent the interests of environmental health to national governments, state agencies, and international organisations;
(g) to promote the study of environmental sciences and to exchange information about training and educational methods;
(h) to promote field studies of environmental health control and disseminate knowledge concerning environmental health;
(i) to co-operate with other organisations working on matters relating to environmental health;
(j) to promote co-operation between States where environmental health problems cross national frontiers;
(k) to promote the interchange of persons engaged in environmental health work;
(l) to exchange publications of a technical, scientific and educational nature relating to environmental health produced by constituent members of the International Federation, and publicity material produced for health education purposes;
(m) to borrow and raise money in such manner as the International Federation may think fit for all or any one or more of the objects of the International Federation;
(n) to afford government departments, international organisations, professional and academic institutions and trade associations, facilities for ascertaining the collective views of national organisations;
(o) to endow and receive property for the endowment of a library, laboratory, or other institution;
(p) to hold examinations and to grant and award prizes and certificates on the result of the examinations to any student for proficiency in subjects relating to the science of environmental health and kindred subjects.

The International Federation of Environmental Health is registered in the United Kingdom as a Company Limited by Guarantee (Reg No. 3036962).
# INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH

## ANNUAL REPORT 1990

### RETURN OF ATTENDANCES OF MEMBERS OF THE COUNCIL
OF THE INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH
FOR THE YEAR 1990

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<td>E. W. Foskett</td>
<td>Institution of Environmental Health Officers</td>
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</tr>
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<td>A. Banfield</td>
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<tr>
<td>B. Jones</td>
<td>-do-</td>
<td>3 2</td>
</tr>
<tr>
<td>P. E. Granlund</td>
<td>Swedish Environmental Health Officers Association</td>
<td>3 1</td>
</tr>
<tr>
<td>K. Regner</td>
<td>-do-</td>
<td>3 1</td>
</tr>
<tr>
<td>P. Warland</td>
<td>-do-</td>
<td>3 1</td>
</tr>
<tr>
<td>Association of Public Health Inspectors of Singapore</td>
<td>possible</td>
<td>9 -</td>
</tr>
<tr>
<td>Association of Health Inspectors of Malaysia</td>
<td>possible</td>
<td>9 -</td>
</tr>
<tr>
<td>Tanzania Health Officers Association</td>
<td>possible</td>
<td>9 -</td>
</tr>
<tr>
<td>National Environmental Health Association</td>
<td>possible</td>
<td>6 -</td>
</tr>
<tr>
<td>New Zealand Institute of Environmental Health Officers</td>
<td>possible</td>
<td>9 -</td>
</tr>
<tr>
<td>Canadian Institute of Public Health Inspectors</td>
<td>possible</td>
<td>3 -</td>
</tr>
<tr>
<td>Cyprus Association of Public Health Inspectors</td>
<td>possible</td>
<td>6 -</td>
</tr>
<tr>
<td>Zimbabwe Environmental Health Officers Assoc.</td>
<td>possible</td>
<td>6 -</td>
</tr>
</tbody>
</table>

In addition to the recorded attendance of members nominated to the Council by constituent bodies two such organisations [REEIS and EHOA] each nominated a deputy to attend a meeting in the place of an absent member.

E. W. Foskett.
Honorary Executive Secretary.

This return is made in accordance with Article 19 of the Federation's Articles of Association.
REPORT OF THE COUNCIL
FOR THE YEAR ENDED 31ST DECEMBER 1990

The Council present their Report and audited Financial Statements for the year to 31st December 1990

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

2. COUNCIL MEMBERS
R Spratt
D Hawkins
B Jones
I Florence
R Ellard
B Narund
Koh Geok Beng
P Granlund
Koh Hong Song
Chua Koh Swee
S Anthousis
B Fleming
F O'Brien
A Banfield
M Halls
B Mwambela
Hadji Ungku Bakar bin Abdul Raham
Hadji Sulemona bin Hadji Kassim
E Foskett
K Young
C Gibson
K Regner

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

Chadwick House
Rushworth Street
London
SE1 0QT

Graham Jukes
Secretary

REPORTS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 1990

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<th>PAGE</th>
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<td>Balance Sheet</td>
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<tr>
<td>Notes to the Financial Statements</td>
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<tr>
<td>3.344</td>
<td>3.496</td>
</tr>
<tr>
<td>699</td>
<td>699</td>
</tr>
<tr>
<td>111</td>
<td>236</td>
</tr>
<tr>
<td>(46)</td>
<td>215</td>
</tr>
</tbody>
</table>

Balance as at 31st January 1990

CAPITAL ACCOUNT

Represented By:

NEW CURRENT LIABILITIES

Within One Year

Amortising Due

Less Debentures:

Cash and Bank Balance

Accounts Payable

Debtors

CURRENT ASSETS

Balance Sheet - As at 31st December 1990

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>3.344</td>
<td>3.496</td>
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<tr>
<td>699</td>
<td>699</td>
</tr>
<tr>
<td>111</td>
<td>236</td>
</tr>
<tr>
<td>(46)</td>
<td>215</td>
</tr>
</tbody>
</table>

REPORT OF THE AUDITORS

The International Federation of Environmental Health

Chartered Accountants

Econom Soz
London
31 Finsbury Circus
EC2M 5SG

MORISON STONEHAM

Lmsin 1982.

Our company accounts have been properly prepared in accordance with the company's Accounting Standards and agreed with the auditors. The financial statements from the account of the company for the year ended 31st December 1982 and of the surplus for the year are presented in the financial statements. The financial statements give a true and fair view of the state of the company as at 31st December 1982.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 1990

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
a) General
The accounting policies of The Federation conform 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.

b) Historical Cost Convention
These financial statements have been prepared under the historical cost convention.

3. CREDITORS: Amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>1990</th>
<th>1989</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Institution of Environmental Health Officers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscription in Advance</td>
<td>-</td>
<td>91</td>
</tr>
<tr>
<td>Other Creditors and Accruals</td>
<td>910</td>
<td>1,017</td>
</tr>
<tr>
<td>Corporation Tax</td>
<td>50</td>
<td>16</td>
</tr>
</tbody>
</table>

**Total Creditors:** £960 £1,460
These Financial Statements were approved by the Council on

APPROVAL OF FINANCIAL STATEMENTS

6. The approval is subject to the Directors or Executive of the Federation to

examine the accounts of the period of current year of intimation of

the Companies Act 1985. Hence, the Directors are intimated to their

ANNEXE

in cases received during the period of current year of intimation.

As a mutual trading association, the ability to cooperate. Hence only eligible on

4. CONSIDERATION Tax

FOR THE YEAR ENDED 31ST DECEMBER 1990 CONT. . .

NOTE TO THE FINANCIAL STATEMENTS

(limit by guarantee)

THE INTERNATIONAL FEDERATION OF ENVIRONMENTAL HEALTH