

Registered number: 06978334  
Charity number: 01132419

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**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
(A company limited by guarantee)

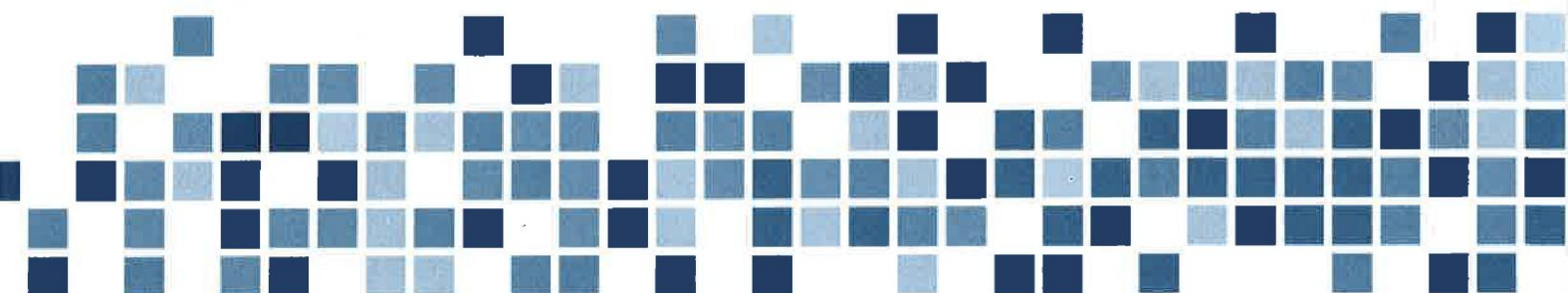
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UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

**STREETS<sup>®</sup>**  
CHARTERED ACCOUNTANTS





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**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
(A company limited by guarantee)

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**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2020**

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<b>Trustees</b>	Joanne Scholes, Chair Diana Lyn North Marcus Jon Hoggarth (appointed 7 October 2019) Juma Khudonazarov Caroline East (appointed 26 May 2020) Andrew Acum Francis Ahiakpa
<b>Company registered number</b>	06978334
<b>Charity registered number</b>	01132419
<b>Registered office</b>	Unit E Preston Road Village Centre Hull East Yorkshire HU9 3QB
<b>Company secretary</b>	Jan Boyd
<b>Accountants</b>	Streets Northern LLP Chartered Accountants Halifax House 30 George Street Hull East Yorkshire HU1 3AJ

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**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
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**FOR THE YEAR ENDED 31 MARCH 2020**

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**Chairs Report**

I am pleased to present the 2019/20 annual accounts for EMS Ltd. This has been another busy and productive year for the charity. The strength of the fabulous team and volunteers has as always been second to none and never more so than at the end of the financial year, with their incredible efforts and response to the Covid-19 pandemic and the challenges this presented.

The Freedom Food project has continued to exceed our contracted outputs and outcomes. The partnerships we have developed with local food suppliers have been instrumental in driving this project forward and we are looking to be able to sustain this into the future. The Hull Community Shop has also continued to grow and develop, with membership numbers continuing to increase and the shop is a main source of affordable food for the local community.

Huge thanks as always to Jan, the team and my fellow trustees for their continued support and efforts over the last year and I'm looking forward to seeing what new opportunities the next 12 months bring!

Jo Scholes  
Chair, EMS Ltd

**Chief Executives Report**

It has been another very busy year here at EMS with none of us being able to predict what would happen during March 2020. As a direct result of the Government lock-down we became The East Hull Food Hub packing and delivering food parcels, meaning our workload tripled overnight.

Our affordable food project The Hull Community Shop continues to go from strength to strength and has remained open throughout. We have up to 50 residents per day visiting the shop and we do roughly 25 collections of surplus food from supermarkets six days per week. Meaning during this financial year we have diverted over 105 tonnes of food from going to landfill.

Since September 2018 over 900 residents have signed up to become members of our Freedom Food Ready Meals project and we have cooked over 8500 meals (priced at £2 each) and distributed them to community fridges throughout Hull. We would not be able to keep the meals at such a low price without donations from Cranswick PLC, Soanes Poultry Ltd and Aunt Bessie's so a huge thank you to them for all their support.

I would also like to take this opportunity to issue my warmest thanks to the EMS Trustees and my Chair Jo for their fantastic support, along with my very hard working staff and our amazing volunteers without their help we would be unable to deliver our services effectively.

Jan Boyd  
Chief Executive, EMS Ltd

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**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2020**

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The Trustees present their annual report together with the financial statements of the Environmental & Management Solutions Limited for the year 1 April 2019 to 31 March 2020. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015) and Update Bulletin 2 (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The principal objectives of the charitable company are to assist, promote, encourage and secure the regeneration of all aspects of the city of Kingston upon Hull, the East Riding of Yorkshire and North East Lincolnshire (The Area) for the benefit of its community by all or any of the following charitable means:

- a) The conservation and protection of the physical and natural environment via the promotion of recycling and other waste management issues.
- b) To advance the education of the public, particularly young people through schools in the conservation, protection and improvement of the physical environment.
- c) The promotion of healthy lifestyles and the provision of activities on the same.
- d) The promotion of public safety and prevention of crime and anti-social behaviour. The provision of advice on the same.
- e) The delivery of housing support services in cases of charitable need (but not limited to advice on budgeting and debt management); assistance with benefit claims; maintaining the security of dwellings; assisting with disputes with neighbours and general counselling and advice (either alone or with community and partners to ensure that people living in the area have decent, stable and well managed homes).
- f) The holding of exhibitions, meetings, lectures, classes, seminars and courses either alone or in partnership with community and local partners to assist with the fulfilment of all or any of the above charitable objectives within the area.
- g) The relief of unemployment by providing help and advice, information, technical assistance, business advice or consultancy in order to provide training and employment opportunities for unemployed people.
- h) The provision of advisory and counselling services in case of charitable need.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity'.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Activities and performance**

We work with, residents, community groups and local businesses to alleviate food and fuel poverty.

Our services operate under the following company objectives:

Growing: Developing community allotments, growing spaces and edible gardens

Energy: Offer a range of practical energy saving equipment, support and advice so residents can save money on their fuel bills.

Food: The Hull Community Shop (HCS) a project turning surplus produce from supermarkets/suppliers into affordable food for residents in food poverty.

Cooking on a Budget sessions; working with residents to improve their cooking skills in a social setting.

Freedom Food Project; cooking nutritious ready-meals for up to a family of four and delivered to community fridges located around Hull.

Food Parcels: We have been working with Hull City Council to pack and deliver food parcels in east Hull to residents affected by COVID-19.

Nature: Homes to Roost, building bird/bat boxes and bug hotels with schools, community groups and residential homes. Biodiversity education in schools including tree planting.

Working with partner organisations, residents and community groups to develop effective projects that effect change.

Actively recruiting and working with volunteers with various abilities on a range of growing and food-based projects to increase their self confidence, health and general wellbeing.

We delivered year three of our Esmee Fairbairn/The Big Lottery funded projects to develop five community allotment sites around the city along with a therapy allotment site to offer support to people recovering from injury or suffering from poor mental health. All sites are now complete or are in development with a number of residents growing on the sites.

During 2019 we continued to develop The Hull Community Shop (HCS). The aim of the HCS is to provide nutritious and affordable food for people/families who are suffering from food poverty. We are on stage two with The National Lottery Community Fund to expand the shop to two other areas of the city, however due to the impact of COVID-19 this is currently on hold as the Lottery panels have been suspended.

Over 190 residents have become means tested members of the HCS. Over the last 12 months members and non-members collected food over 10000 times.

Since April 2018 we have worked with over 2000 residents (of all ages) on our much sought after cooking on a budget sessions where local residents have been offered the chance to take part in a course designed to improve their confidence and skill levels sufficiently to use fresh ingredients to cook with more regularly at home. The main benefits for the residents taking part would be greatly reduced food bills and a far healthier diet for them and their families.

We continue to deliver The Freedom Food Ready Meals project in partnership with Preston Road Enterprises



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Activities and performance (continued)**

Ltd. The meals are made fresh by our chefs using the Freedom Centre kitchen and we deliver them to community fridges located around Hull. Feedback from residents who collect and eat the meals has so far been wholly positive.

EMS Ltd is a member of the following networks/organisations.

Forum  
Small Charities Coalition  
Federation of Small Businesses  
Third Sector Governance  
Humberside Occupational Health & Safety Forum  
Chamber of Commerce  
Directory of Social Change  
National Council for Voluntary Organisations  
Yorkshire & Humber Regional Forum for Voluntary Organisations  
Business in the Community  
Green Share Network  
Food 4 Hull  
EVRAS  
SROI Network  
Park Area Tasking  
Member of SFI  
VCS Liaison Group  
Food Power  
Sustainable Food City Hull  
Independent Food Aid Network

We are working in Partnership with:

Cranswick PLC  
Freedom Community Trust  
Probe (Hull) Limited  
My Neighbourly  
FareShare  
A number of supermarkets  
Hull City Council  
Soanes Poultry Ltd  
Aunt Bessie's  
Community Organisations located throughout Hull

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.



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**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Financial review (continued)**

**b. Reserves policy**

The directors, as a commitment to good governance, have established a reserves policy whereby they wish to see the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity to be at least £81,000.

At this level the directors feel that they would be able to continue the current activities of the charity in the event of any significant drop in funding.

Reserves are monitored at every board meeting.

**c. Principal funding sources for the organisation**

Esmee Fairbairn  
Preston Road Enterprises Ltd  
The National Lottery Community Fund

**Structure, governance and management**

**a. Constitution**

Environmental & Management Solutions Limited is registered as a charitable company limited by guarantee and was set up by a Trust deed.

**b. Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

**c. Organisational structure**

The chief Executive and her staff report to the directors at board meetings held on a bi-monthly basis and via informal discussions.

**d. Policies adopted for the induction and training of Trustees**

New trustees are made aware of their responsibilities and the affairs of the charity. All trustees are kept aware of the updates sent out by the Charity Commissioners.

**e. Risk management**

EMS Ltd's Key Operational Risks are reviewed by the directors as part of the strategic planning process. This is done on a regular basis during the ongoing monitoring and evaluation of the company's activities.

The directors are alerted to changing operational circumstances and the need to ensure that the composition of the staff team reflects the reality.

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**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Plans for future periods**

Work to provide a solid base and job security.

Continue to deliver front-line services to assist residents, partners and local businesses.

Work with staff and external organisations to ensure that new and established relationships/partnerships remain effective and productive throughout the year.

Continue to develop our community allotments/gardens project throughout Hull to improve residents' access to local produce and promote healthy living, exercise and wellbeing.

Expand the surplus food collection outlets to provide more affordable food to residents via a number of Hull Community Shops operating out of local facilities.

Expand our Cooking on a Budget and our school projects throughout Hull and the East Riding.

Continue to develop the company's social media impact.

**Impact on the charity of the Coronavirus Pandemic**

At a direct cost to the charity we made the decision to remain open as a food hub throughout the lockdown providing food parcels to residents in need throughout east Hull. Some services we have had to temporarily shut down as they require community participation to be delivered effectively.

The number of residents visiting our community shop decreased substantially during April and May which has impacted our sales of food income. Community centres closed which affected our ready meals project also signifying a decline in income. As a result of lockdown there has been a delay to two major funding bids that we were in the process of submitting for 2020 to 2023. All of the main funding providers turned their attention to COVID emergency response.

However, as we were operating during lockdown, we were able to obtain support funding in the form of COVID grants. These grants have ensured that our overall income has not been affected by the interruption to our services.

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**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**Statement of Trustees' responsibilities**


The Trustees (who are also the directors of the Company for the purposes of company law) 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).

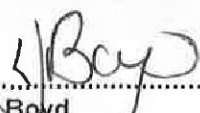
Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees 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.

Approved by order of the members of the board of Trustees on 23 November 2020 and signed on their behalf by:

  
.....  
Jo Scholes  
Chair

  
.....  
Jan Boyd  
Company Secretary

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**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2020**

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**Independent examiner's report to the Trustees of Environmental & Management Solutions Limited ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

**Responsibilities and basis of report**

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's 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 Company and the Company's Trustees as a body, for my work or for this report.

*Streets Northern LLP*

Signed:

A Manderfield

**Streets Northern LLP**  
Chartered Accountants  
Halifax House  
30 George Street  
Hull  
East Yorkshire  
HU1 3AJ

Dated: 23 November 2020

ICAEW

**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Voluntary income	3	87,353	136,612	223,965	168,709
Investments	4	420	-	420	358
<b>Total income</b>		<b>87,773</b>	<b>136,612</b>	<b>224,385</b>	<b>169,067</b>
<b>Expenditure on:</b>					
Charitable activities	5	84,434	93,968	178,402	153,267
<b>Total expenditure</b>		<b>84,434</b>	<b>93,968</b>	<b>178,402</b>	<b>153,267</b>
<b>Net income</b>		<b>3,339</b>	<b>42,644</b>	<b>45,983</b>	<b>15,800</b>
Transfers between funds	13	9,661	(9,661)	-	-
<b>Net movement in funds</b>		<b>13,000</b>	<b>32,983</b>	<b>45,983</b>	<b>15,800</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		68,000	61,697	129,697	113,897
Net movement in funds		13,000	32,983	45,983	15,800
<b>Total funds carried forward</b>		<b>81,000</b>	<b>94,680</b>	<b>175,680</b>	<b>129,697</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 22 form part of these financial statements.

**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 06978334**

**BALANCE SHEET**  
**AS AT 31 MARCH 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	10	11,597	826
		<u>11,597</u>	<u>826</u>
<b>Current assets</b>			
Debtors	11	11,625	5,464
Cash at bank and in hand		154,898	124,943
		<u>166,523</u>	<u>130,407</u>
Creditors: amounts falling due within one year	12	(2,440)	(1,536)
<b>Net current assets</b>		<u>164,083</u>	<u>128,871</u>
<b>Total assets less current liabilities</b>		<u>175,680</u>	<u>129,697</u>
<b>Net assets excluding pension asset</b>		<u>175,680</u>	<u>129,697</u>
<b>Total net assets</b>		<u><u>175,680</u></u>	<u><u>129,697</u></u>
<b>Charity funds</b>			
Restricted funds	13	94,680	61,697
Unrestricted funds	13	81,000	68,000
<b>Total funds</b>		<u><u>175,680</u></u>	<u><u>129,697</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 23 November 2020 and signed on their behalf by:

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**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
(A company limited by guarantee)  
REGISTERED NUMBER: 06978334

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2020**

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.....  
Jo Scholes  
Chair

The notes on pages 13 to 22 form part of these financial statements.



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**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**1. General information**

The charitable company is a company limited by guarantee and registered in England and Wales. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The charities functional and presentation currency is pounds sterling.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Environmental & Management Solutions Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

**2.3 Income**

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

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**2. Accounting policies (continued)**

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Motor vehicles	- 25% reducing balance
Office equipment	- 25% reducing balance

**2.7 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.8 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.9 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**2.10 Financial instruments**

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**2. Accounting policies (continued)**

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Voluntary income**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Voluntary income	87,353	136,612	223,965	168,709
<i>Total 2019</i>	<i>10,371</i>	<i>158,338</i>	<i>168,709</i>	

**4. Investment income**

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Bank interest	420	420	358
<i>Total 2019</i>	<i>358</i>	<i>358</i>	

**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**5. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Direct project overheads	84,434	93,968	178,402	153,267
<i>Total 2019</i>	79,296	73,971	153,267	

**6. Analysis of expenditure by activities**

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Project activities	93,968	84,434	178,402	153,267
<i>Total 2019</i>	73,971	79,296	153,267	

**ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED**  
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**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Total funds 2020 £</b>	<i>Total funds 2019 £</i>
Staff costs	64,070	63,862
Depreciation	1,483	275
Insurance	1,458	716
Telephone	377	372
Computer and website costs	695	1,428
Staff training	96	-
Subscriptions	530	228
Postage and stationery	944	86
Bank charges	341	176
Professional fees	13	45
Accountancy fees	1,140	1,324
General marketing	5,832	1,469
Premises rent and utilities	5,339	6,929
Sundries	677	881
Payroll costs	661	593
Copier rental	778	912
	<u><b>84,434</b></u>	<u><b>79,296</b></u>

**7. Independent examiner's remuneration**

	<b>2020 £</b>	<i>2019 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u><b>1,140</b></u>	<u><b>1,275</b></u>

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**8. Staff costs**

	2020 £	2019 £
Wages and salaries	105,930	107,696
Social security costs	6,200	6,886
Contribution to defined contribution pension schemes	4,905	3,128
	<u>117,035</u>	<u>117,710</u>

The average number of persons employed by the Company during the year was as follows:

	2020 No.	2019 No.
Full time staff	3	3
Part time staff	3	3
	<u>6</u>	<u>6</u>

No employee received remuneration amounting to more than £60,000 in either year.

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 March 2020, no Trustee expenses have been incurred (2019 - £NIL).

**10. Tangible fixed assets**

	Motor vehicles £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 April 2019	-	2,133	2,133
Additions	12,254	-	12,254
At 31 March 2020	<u>12,254</u>	<u>2,133</u>	<u>14,387</u>

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**10. Tangible fixed assets (continued)**

	Motor vehicles £	Office equipment £	Total £
<b>Depreciation</b>			
At 1 April 2019	-	1,307	1,307
Charge for the year	1,276	207	1,483
At 31 March 2020	1,276	1,514	2,790
<b>Net book value</b>			
At 31 March 2020	10,978	619	11,597
At 31 March 2019	-	826	826

**11. Debtors**

	2020 £	2019 £
<b>Due after more than one year</b>		
Trade debtors	11,223	5,317
Prepayments and accrued income	402	147
	11,625	5,464
	11,625	5,464

**12. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Trade creditors	228	323
Accruals and deferred income	2,212	1,213
	2,440	1,536



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**NOTES TO THE FINANCIAL STATEMENTS  
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**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
General Funds	68,000	87,773	(84,434)	9,661	81,000
<b>Restricted funds</b>					
Restricted Funds	61,697	136,612	(93,968)	(9,661)	94,680
<b>Total of funds</b>	<b>129,697</b>	<b>224,385</b>	<b>(178,402)</b>	<b>-</b>	<b>175,680</b>

**Statement of funds - prior year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
<b>Unrestricted funds</b>				
General Funds - all funds	68,000	10,729	(10,729)	68,000
<b>Restricted funds</b>				
Restricted Funds - all funds	45,897	158,338	(142,538)	61,697
<b>Total of funds</b>	<b>113,897</b>	<b>169,067</b>	<b>(153,267)</b>	<b>129,697</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

**14. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 March 2020 £
General funds	68,000	87,773	(84,434)	9,661	81,000
Restricted funds	61,697	136,612	(93,968)	(9,661)	94,680
	<u>129,697</u>	<u>224,385</u>	<u>(178,402)</u>	<u>-</u>	<u>175,680</u>

**Summary of funds - prior year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Balance at 31 March 2019 £
General funds	68,000	10,729	(10,729)	68,000
Restricted funds	45,897	158,338	(142,538)	61,697
	<u>113,897</u>	<u>169,067</u>	<u>(153,267)</u>	<u>129,697</u>

Restricted funds relate to grants and other income allocated for specific purposes.

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	11,597	-	11,597
Debtors due after more than one year	11,625	-	11,625
Current assets	60,218	94,680	154,898
Creditors due within one year	(2,440)	-	(2,440)
<b>Total</b>	<u>81,000</u>	<u>94,680</u>	<u>175,680</u>

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**15. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	826	-	826
Debtors due after more than one year	5,464	-	5,464
Current assets	63,246	61,697	124,943
Creditors due within one year	(1,536)	-	(1,536)
<b>Total</b>	<b>68,000</b>	<b>61,697</b>	<b>129,697</b>

