

ENVIRONMENTAL MEDICINE FOUNDATION

(A Company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2025

**Company Registration No. 04638193
Charity No. 1100205**

ENVIRONMENTAL MEDICINE FOUNDATION

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ENVIRONMENTAL MEDICINE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Directors	N Monro A Monro
Trustees	R White A Monro P West N Monro J Elphinstone
Secretary	N Monro
Registered Office	Hertfordshire House Wood Lane Paradise Estate Hemel Hempstead Herts HP2 4FD
Bankers	Metro Bank One Southampton Row London WC1B 5HA

ENVIRONMENTAL MEDICINE FOUNDATION

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 30 JUNE 2025

The trustees and the directors of the charity present their annual report and the financial statements of the charity for the period ended 30 June 2025 and confirm they comply with requirements of the Charities Act 2011, the Trust Deed and the provisions of 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 date 1 January 2015).

Activities

The charity's objects and principal activities are:-

- To carry out research into illness caused by environmental factors.
- To help benefit less fortunate sufferers from diseases caused by environmental factors.
- To provide scientific evidence leading to the creation of a healthier environment for all of us.

In setting our objectives and planning our activities, our trustees have given careful consideration to the Commission's general guidance on public benefit.

Structure, Governance and Management.

The organisation is a charitable company limited by guarantee, incorporated on 15 January 2003 and registered as a charity on 21 October 2003. The company was established under a Memorandum of Association which established the objects and powers of the Charitable Company and is governed under its Articles of Association. The Charity is governed by its Trustees who meet four times a year.

Obligations

The Trustees consider the Charity's finances to be sound and that it is able to fulfil all its obligations and commitments without delay or shortfall in the realisation of the assets of the funds.

Achievements and performance

The trustees have concentrated on raising donations in the year and to start meeting the objectives out of these funds.

Plans for future periods

To carry on with fund raising initiatives which will enable the objectives to be met.

Financial Review

The Statement of Financial Activities shows net income for the year of £72,260, and our reserves stand at £76,528 in total. £28,054 was expended on charitable activities during the year.

Directors and trustees

All directors of the company and the trustees of the charity are named on page 3 that have served throughout the period. The Trustees have the power to appoint additional trustees as it considers fit to do so.

Reserves policy

The trustees policy is to spend down to an unrestricted reserve of £2,000 which is believed to be the level that is sufficient to run the activities of the charity.

ENVIRONMENTAL MEDICINE FOUNDATION

REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 30 JUNE 2025

Risk assessment

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Public benefit statement

The trustees confirm that they have complied with the duty, in the Charities Act 2011 to have due regard to the Charity's Commission's general guidance on the public benefit (Charities and Public Benefit).

Trustees' responsibilities in relation to the financial statements

The trustees are required by company law to prepare financial statements for each financial year which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether the policies adopted are in accordance with the Companies Act 2006 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Obligations

The Trustees consider the Charity's Finances to be sound and that it is able to fulfil all its obligations and commitments without delay or shortfall in the realisation of the assets of the funds.

Approval

This report was approved by the board of directors and trustees on ... 2025 and signed on its behalf.

.....
P K West
Trustee

ENVIRONMENTAL MEDICINE FOUNDATION

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF ENVIRONMENTAL MEDICINE FOUNDATION

I report on the accounts of the charitable company for the year ended 30 June 2025, which are set out on pages 8 to 10.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purpose of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

Having been satisfied that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with s386 of the Companies Act 2006, and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice, Accounting and Reporting by Charities (revised 2005) have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Michael Wilson
John Williams & Co.
Chartered Accountants
Chart House
2 Effingham Road
Reigate
Surrey
RH2 7JN

Date:2025

ENVIRONMENTAL MEDICINE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 30 JUNE 2025

	Notes	2025 Restricted £	2025 Unrestricted £	2025 Total £	2024 Restricted £	2024 Unrestricted £	2024 Total £
INCOMING RESOURCES							
Income and endowments from							
- Donations and legacies		-	100,148	100,148	-	304	304
- Investments		-	166	166	-	27	27
Total Income		-	100,314	100,314	-	331	331
RESOURCES EXPENDED							
Expenditure on:							
Raising funds		-	-	-	-	-	-
Other		-	-	-	-	-	-
Charitable activities	2	-	28,054	28,054	-	4,362	4,362
Total Expenditure		-	28,054	28,054	-	4,362	4,362
NET MOVEMENT IN FUNDS		-	72,260	72,260	-	(4,031)	(4,031)
RECONCILIATION OF FUNDS							
Total funds brought forward		-	4,268	4,268	-	8,299	8,299
Total funds carried forward	6	-	76,528	76,528	-	4,268	4,268

The notes on pages 7 to 10 form part of these financial statements.

ENVIRONMENTAL MEDICINE FOUNDATION

Company Number: 04638193

BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 Restricted £	2025 Unrestricted £	2025 Total £	2024 Restricted £	2024 Unrestricted £	2024 Total £
Current assets							
Debtors		-	-	-	-	-	-
Cash at bank and in hand		-	88,085	88,085	-	5,306	5,306
		<u>-</u>	<u>88,085</u>	<u>88,085</u>	<u>-</u>	<u>5,306</u>	<u>5,306</u>
Creditors: amounts falling due within one year		-	(11,557)	(11,557)	-	(1,038)	(1,038)
		<u>-</u>	<u>(11,557)</u>	<u>(11,557)</u>	<u>-</u>	<u>(1,038)</u>	<u>(1,038)</u>
Total net assets		<u>-</u>	<u>76,528</u>	<u>76,528</u>	<u>-</u>	<u>4,268</u>	<u>4,268</u>
Funds of the Charity:							
Reserves	6	<u>-</u>	<u>76,528</u>	<u>76,528</u>	<u>-</u>	<u>4,268</u>	<u>4,268</u>

For the period ended 30 June 2025 the company was entitled to exemption under section 477(1) of the Companies Act 2006. No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476. The trustees acknowledge their responsibility for: i) Ensuring the company keeps accounting records which comply with section 386 and section 387; and ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its profit and loss for the financial period in accordance with section 396, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime

The financial statements were approved by the board of directors and trustees on ... 2025 and signed on its behalf by:

.....
P K West
Trustee

The notes on pages 7 to 10 form part of these financial statements.

ENVIRONMENTAL MEDICINE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2025

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

1.1 Basis of preparation of accounts

The financial statements of the charitable company, which is a public benefit entity under FRS102, have been prepared in accordance with 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 (FRS102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

1.2 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:-

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:-

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fund-raising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities designed to reflect the use of the resource.

1.5 Fundraising costs

Fundraising expenditure comprises costs incurred in inducing people and organisations to contribute financially to the charity's work. This includes the cost of staging special fundraising events.

ENVIRONMENTAL MEDICINE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 JUNE 2025

2. Charitable activities

	2025 £	2024 £
Patient treatment	11,557	4,362
Educational expenses	-	-
	<hr/>	<hr/>
	11,557	4,362
	<hr/>	<hr/>

3. Taxation

As a charity Environmental Medicine Foundation is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

4. Trustee Remuneration

No trustees received any remuneration or expenses during the year.

5. Patient Treatment

As at the 30 June 2025 the Trust had committed funds of £11,557 (2024 £1,038) towards Patient Treatment.

6. Funds

	1 July 2025 £	Movement £	30 June 2025 £
Unrestricted	4,268	72,260	76,528
	<hr/>	<hr/>	<hr/>