

ENVIRONMENTAL AND MANAGEMENT SOLUTIONS LIMITED

England & Wales · Charity number 1132419

Details

Status Registered

Legal form Charitable company

Company number [06978334](#)

Registered 2009-11-03

Register [View on the Charity Commission register](#)

Contact

Address Endeavour House
1-3 Endeavour Crescent
Hull
HU9 5SZ

Phone 01482709810

Email info@emsyorkshire.co.uk

Website www.emsyorkshire.co.uk

Activities

Objects: THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE TO ASSIST, PROMOTE, ENCOURAGE AND SECURE THE REGENERATION OF ALL ASPECTS OF THE CITY OF KINGSTON UPON HULL, THE EAST RIDING OF YORKSHIRE, NORTH AND NORTH EAST LINCOLNSHIRE (THE AREA) FOR THE BENEFIT OF ITS 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 AND NATURAL ENVIRONMENT.C) THE PROMOTION OF HEALTHY LIFESTYLES AND THE PROVISION OF ADVICE ON THE SAME.D) THE PROMOTION OF PUBLIC SAFETY AND PREVENTION OF CRIME AND ANTI-SOCIAL BEHAVIOUR BYTHE PROVISION OF ADVICE ON THE SAME;(E) THE DELIVERY OF HOUSING SUPPORT SERVICES IN CASES OF CHARITABLE NEED {INCLUDING BUT NOTLIMITED TO ADVICE ON BUDGETING AND DEBT MANAGEMENT; ASSISTANCE WITH BENEFIT CLAIMS,MAINTAINING THE SECURITY OF THE DWELLING, ASSISTING WITH DISPUTES WITH NEIGHBOURS, ANDGENERAL COUNSELLING AND ADVICE (EITHER ALONE OR WITH COMMUNITY AND LOCAL PARTNERS TOENSURE THAT PEOPLE LIVING IN THE AREA HAVE DECENT, STABLE AND WELL-MANAGED HOMES;(F) THE HOLDING OF EXHIBITIONS, MEETINGS, LECTURES, CLASSES, SEMINARS AND COURSES EITHERALONE OR IN PARTNERSHIP WITH COMMUNITY AND LOCAL PARTNERS TO ASSIST WITH THE FULFILMENTOF ALL OR ANY OF THE ABOVE CHARITABLE OBJECTIVES WITHIN THE AREA,(G) THE RELIEF OF UNEMPLOYMENT BY PROVIDING HELP AND ADVICE, INFORMATION, TECHNICALASSISTANCE, BUSINESS ADVICE OR CONSTANCY IN ORDER TO PROVIDE TRAINING ANDEMPLOYMENT OPPORTUNITIES FOR UNEMPLOYED PEOPLE;(H) THE PROVISION OF ADVISORY AND COUNSELLING SERVICES IN CASES OF CHARITABLE NEED.D.

Activities: Working with communities to alleviate food and fuel poverty. We work under four compnay objectives:Growing: Energy:Food: Nature:

Classification

- **How:** Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** KINGSTON UPON HULL, EAST RIDING OF YORKSHIRE, NORTH AND NORTH EAST LINCOLNSHIRE
- East Riding Of Yorkshire
- Kingston Upon Hull City
- North East Lincolnshire
- North Lincolnshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£237,026	£237,828	-	-
2024-03-31	£199,851	£215,727	-	-
2023-03-31	£200,535	£198,697	-	-
2022-03-31	£173,657	£202,280	-	-
2021-03-31	£243,218	£174,873	-	-

Trustees

Name	Role	Appointed
Diana Lyn North	Chair	2020-11-23
Andrew John Acum		2015-09-17
Caroline East		2020-05-18
Charlotte Hood		2025-11-10
Dr Juma Khudonazarov		2014-11-18
Francis Cudjoe Ahiakpa		2016-03-06

ENVIRONMENTAL AND MANAGEMENT SOLUTIONS LIMITED

England & Wales - Charity number 1132419

Accounts

Environmental & Management Solutions Limited

Unaudited Financial Statements

31 March 2025



SD-0220864-1-6

Environmental & Management Solutions Limited

Contents of the Financial Statements **for the year ended 31st March 2025**

	Page
Chair's Report	1
Chief Executive's Report	2
Report of the Trustees	3 to 6
Statement of Trustees' Responsibilities	7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10 to 11
Notes to the Financial Statements	12 to 18
Detailed Statement of Financial Activities	19 to 20

Environmental & Management Solutions Limited

Chair's Report

for the year ended 31st March 2025

Welcome to our annual report for 2024/2025

Another highly productive year and a year of change for the EMS team.

We have continued to provide three affordable food shops to the community with more than 12000 visits. In addition to this, we have provided our ready meals to individuals, families and community groups and provided 'cooking on a budget' teaching sessions throughout the city. Our food-based holiday activity events were also very popular.

Towards the end of the year, we had to make the difficult decision to cease our ready meal project. Despite a focussed search, we were unable to find future funding.

On a more positive note, we moved into our new premises with larger shop area, offices, storage space and garden. We are now working on making this the hub of the community with communal garden and other services, including citizens advice, using our space.

Our gardening and growing projects ran smoothly, providing tailored activity for groups at our therapy allotment, plus development of growing space at another site.

Looking to the future, the funding environment remains challenging, however, we are continually looking at ways to increase our positive impact in the community through additional projects and partnerships. We have worked hard at developing a loyal group of volunteers, who provide essential support throughout our organisation, and we will seek to expand this as new projects are developed. Our cost base remains low and our controls are solid; with a greatly reduced cashflow deficit of only £800 this year. We are therefore positioned well to seize future opportunities.

Lastly, a big thank you to the EMS team, volunteers, local companies and the trustee team for another successful year.

Diana North
Chair, EMS Ltd

Environmental & Management Solutions Limited

Chief Executive's Report for the year ended 31st March 2025

It's been another busy year for the EMS Team. They have worked exceptionally hard to keep all our services fully operational, in addition to some seasonal projects.

Our affordable food shop continues to run in three locations, working with thousands of residents who visit per year.

Over the course of this financial year, we supported over 92,000 residents as part of our food related services. We also continued to work our community gardening projects, developing our outdoor classroom at Orchard Park and engaging with community groups on our therapy allotment, Edensands. We have also started work on our growing space at the front of our offices, which when complete will have raised beds with herbs and vegetables for residents to pick.

We continue to deliver our much sought-after cooking on a budget sessions. We have hosted the sessions in 12 of the 21 area wards in Hull.

A special thank you to our dedicated volunteers Gary, Kirsti, Julie, Henry and Helen, along with those who have given their time to help at our allotment sites. During 2024-25 they have amassed over 5400 hours between them.

With our ready meals project, we continued to work with partners offering lunch clubs to help residents access warm spaces and socialise during the colder months. Over the last 12 months we cooked and distributed over 9000 meals all over Hull.

Finally, I would also like to take this opportunity to issue a heartfelt thank you to the EMS Trustees and my Chair Diana for their fantastic support, along with my very hard-working staff team who rose to every challenge put before them.

Jan Boyd
CEO EMS Ltd

Environmental & Management Solutions Limited

Report of the Trustees

for the year ended 31st March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted 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 1 January 2019).

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'.

b. Activities and performance

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

Our key activities are:

Growing: Developing community allotments, growing spaces and edible gardens

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

Environmental & Management Solutions Limited

Report of the Trustees

for the year ended 31st March 2025

b. Activities and performance (continued)

Food: The Hull Community Shops (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.

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.

We actively recruit and work with volunteers with various abilities on all of our services to increase their self-confidence, health and general well-being.

We work with partner organisations, residents and community groups to develop effective projects that bring about change.

Performance figures:

	2024-2025
Ready meals picked up by residents	9,981
Volunteer hours donated	5,433
Organisations engaged with	39
Surplus food collections	1,952
Visits to the Hull Community Shop	12,484
Residents supported	92,721
Surplus food collected (tonnes)	63
Total shop opening hours	1,545

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

Forum
Federation of Small Businesses
Humberside Occupational Health & Safety Forum
Chamber of Commerce
Directory of Social Change
Yorkshire & Humber Regional Forum for Voluntary Organisations
Business in the Community
Food 4 Hull
EVRAS
Voice and Influence Partnership
Sustainable Food City Hull
Independent Food Aid Network
Food Insecurity Network

We are working in partnership with:

Cranswick PLC
Soanes Poultry Limited
Hull City Council
My Neighbourly
FareShare
Supermarkets
Community organisations

Environmental & Management Solutions Limited

Report of the Trustees

for the year ended 31st March 2025

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.

b) **Reserves policy**

The Trustees, 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 £108,000. At this level the Trustees feel that they would be able to continue the current activities of the charity for a minimum of 6 months in the event of any significant drop in funding. Reserves are reviewed at every board meeting.

c) **Principal sources of funding**

Reckitt Ltd
Legacy Donation
Garfield Western
Brelms Trust

EMS activities (self generated income):
Affordable Food Shop
Freedom Ready Meals
Cooking on a Budget Sessions
Health and Safety Consultancy

PLANS FOR THE FUTURE

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

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

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.

Expand our Freedom Food Ready Meals service by increasing the number of community-based fridges where we deliver and store the meals to be collected by families.

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

Continue to provide a solid financial base and job security for EMS staff and volunteers, whilst operating at a high level of resource efficiency.

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.

Environmental & Management Solutions Limited

Report of the Trustees

for the year ended 31st March 2025

c) Organisational structure

The Chief Executive and her staff report to the Trustees at board meetings, held every other month, and via informal discussion.

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 updates sent out by the Charity Commission

e) Risk management

EMS Ltd.'s key operational risks are reviewed by the Trustees on a regular basis during the ongoing monitoring and evaluation of the company's activities.

The Trustees are alerted to changing operational circumstances and the need to ensure that the composition of the staff team reflects the requirements of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06978334 (England and Wales)

Registered Charity number

01132419

Registered office

1 Endeavour Crescent
Hull
East Yorkshire
HU9 5SZ

Trustees

Ms D L North Retired
A J Acum Director Of Client Services
F C Ahiakpa Finance Officer
Ms C M East Ceo
M J Hoggarth Managing Director
Dr J Khudnazarov Manager

Company Secretary

J Boyd

Independent Examiner

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Approved by order of the board of trustees on 01/12/2025 and signed on its behalf by:



Ms D L North - Trustee

Environmental & Management Solutions Limited

Statement of Trustees' Responsibilities for the year ended 31st March 2025

The trustees (who are also the directors of Environmental & Management Solutions Limited for the purposes of company law) are responsible for preparing the Annual 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 that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Environmental & Management Solutions Limited

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 31st March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 your charity's accounts as 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.

Luke Taylor BsC FCA

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Date: ... 03/12/2025

Environmental & Management Solutions Limited

Statement of Financial Activities

for the year ended 31st March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	208,574	26,424	234,998	197,736
Investment income	3	2,028	-	2,028	2,115
Total		<u>210,602</u>	<u>26,424</u>	<u>237,026</u>	<u>199,851</u>
EXPENDITURE ON					
Charitable activities	4				
Project costs		139,033	98,795	237,828	215,727
NET INCOME/(EXPENDITURE)		71,569	(72,371)	(802)	(15,876)
RECONCILIATION OF FUNDS					
Total funds brought forward		128,993	72,371	201,364	217,240
TOTAL FUNDS CARRIED FORWARD		<u>200,562</u>	<u>-</u>	<u>200,562</u>	<u>201,364</u>

The notes form part of these financial statements

Environmental & Management Solutions Limited

Balance Sheet

31st March 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	6,505	-	6,505	8,680
CURRENT ASSETS					
Debtors	12	2,439	-	2,439	1,680
Cash at bank		<u>194,868</u>	<u>-</u>	<u>194,868</u>	<u>193,976</u>
		197,307	-	197,307	195,656
CREDITORS					
Amounts falling due within one year	13	(3,250)	-	(3,250)	(2,972)
NET CURRENT ASSETS		<u>194,057</u>	<u>-</u>	<u>194,057</u>	<u>192,684</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>200,562</u>	<u>-</u>	<u>200,562</u>	<u>201,364</u>
NET ASSETS		<u>200,562</u>	<u>-</u>	<u>200,562</u>	<u>201,364</u>
FUNDS	14				
Unrestricted funds				200,562	128,993
Restricted funds				<u>-</u>	<u>72,371</u>
TOTAL FUNDS				<u>200,562</u>	<u>201,364</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

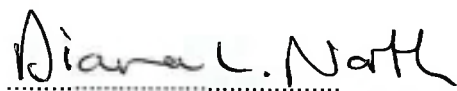
Environmental & Management Solutions Limited

Balance Sheet - continued

31st March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on01/12/2025..... and were signed on its behalf by:



D L North - Trustee

Environmental & Management Solutions Limited

Notes to the Financial Statements

for the year ended 31st March 2025

1. ACCOUNTING POLICIES

Basis of preparation

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

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.

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

Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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.

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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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.

Environmental & Management Solutions Limited

Notes to the Financial Statements - continued for the year ended 31st March 2025

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

Depreciation is provided on the following bases:

Motor vehicles 25% reducing balance.

Office equipment 25% reducing balance.

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.

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.

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.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Environmental & Management Solutions Limited

Notes to the Financial Statements - continued for the year ended 31st March 2025

2. DONATIONS AND LEGACIES

	2025 £	2024 £
Donations and legacies	120,439	37,346
Contributions towards goods and services provided	99,559	160,390
Donated services and facilities	15,000	-
	<u>234,998</u>	<u>197,736</u>

3. INVESTMENT INCOME

	2025 £	2024 £
Interest receivable - trading	<u>2,028</u>	<u>2,115</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Project costs	<u>230,442</u>	<u>7,386</u>	<u>237,828</u>

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Project costs	<u>284</u>	<u>7,102</u>	<u>7,386</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	2,161	2,882
Other operating leases	1,307	939
Deficit on disposal of fixed assets	<u>65</u>	<u>-</u>

Environmental & Management Solutions Limited

Notes to the Financial Statements - continued

for the year ended 31st March 2025

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

8. STAFF COSTS

	2025 £	2024 £
Wages and salaries	156,791	146,164
Social security costs	8,807	7,640
Other pension costs	3,003	6,575
	<u>168,601</u>	<u>160,379</u>

The average monthly number of employees during the year was as follows:

	2025 <u>6</u>	2024 <u>6</u>
Employees		

The average number of employees expressed as full time equivalents is 4.62 (2024: 4.62)

Key management personnel received £55,266 within the year.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	137,721	60,015	197,736
Investment income	<u>2,115</u>	<u>-</u>	<u>2,115</u>
Total	<u>139,836</u>	<u>60,015</u>	<u>199,851</u>
EXPENDITURE ON			
Charitable activities			
Project costs	<u>118,843</u>	<u>96,884</u>	<u>215,727</u>
NET INCOME/(EXPENDITURE)	20,993	(36,869)	(15,876)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>108,000</u>	<u>109,240</u>	<u>217,240</u>
TOTAL FUNDS CARRIED FORWARD	<u>128,993</u>	<u>72,371</u>	<u>201,364</u>

Environmental & Management Solutions Limited

Notes to the Financial Statements - continued for the year ended 31st March 2025

10. INDEPENDENT EXAMINER REMUNERATION

	2025 £	2024 £
Independent examination remuneration	<u>2,520</u>	<u>455</u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1st April 2024	10,296	12,254	22,550
Additions	51	-	51
Disposals	<u>(552)</u>	<u>-</u>	<u>(552)</u>
At 31st March 2025	<u>9,795</u>	<u>12,254</u>	<u>22,049</u>
DEPRECIATION			
At 1st April 2024	5,090	8,780	13,870
Charge for year	1,292	869	2,161
Eliminated on disposal	<u>(487)</u>	<u>-</u>	<u>(487)</u>
At 31st March 2025	<u>5,895</u>	<u>9,649</u>	<u>15,544</u>
NET BOOK VALUE			
At 31st March 2025	<u>3,900</u>	<u>2,605</u>	<u>6,505</u>
At 31st March 2024	<u>5,206</u>	<u>3,474</u>	<u>8,680</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	1,901	1,229
Prepayments	<u>538</u>	<u>451</u>
	<u>2,439</u>	<u>1,680</u>

Environmental & Management Solutions Limited

Notes to the Financial Statements - continued for the year ended 31st March 2025

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	639	582
Accruals and deferred income	<u>2,611</u>	<u>2,390</u>
	<u>3,250</u>	<u>2,972</u>

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	128,993	71,569	200,562
Restricted funds			
Restricted Fund	72,371	(72,371)	-
TOTAL FUNDS	<u>201,364</u>	<u>(802)</u>	<u>200,562</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	210,602	(139,033)	71,569
Restricted funds			
Restricted Fund	26,424	(98,795)	(72,371)
TOTAL FUNDS	<u>237,026</u>	<u>(237,828)</u>	<u>(802)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	108,000	20,993	128,993
Restricted funds			
Restricted Fund	109,240	(36,869)	72,371
TOTAL FUNDS	<u>217,240</u>	<u>(15,876)</u>	<u>201,364</u>

Environmental & Management Solutions Limited

Notes to the Financial Statements - continued for the year ended 31st March 2025

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,836	(118,843)	20,993
Restricted funds			
Restricted Fund	60,015	(96,884)	(36,869)
TOTAL FUNDS	<u>199,851</u>	<u>(215,727)</u>	<u>(15,876)</u>

Restricted funds are made up of grants received for specific projects, including Cooking on a Budget, The EMS community Garden The Allotment project and the Ready Meals Project. These amounts were fully spent down in the year.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025 and 31st March 2024.

ENVIRONMENTAL AND MANAGEMENT SOLUTIONS LIMITED

England & Wales - Charity number 1132419

Accounts

Environmental & Management Solutions Ltd
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

Environmental & Management Solutions Ltd
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the Company, its Trustees and advisers	3
Chair and Chief Executives reports	4-5
Trustees' report	6-11
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15-23

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Trustees	Diana Lyn North, Chair Joanne Scholes Marcus Jon Hoggarth Dr Juma Khudonazarov Caroline East Andrew Acum Francis Ahiakpa
Company registered number	06978334
Charity registered number	01132419
Registered office	Unit E Preston Road Village Centre Hull East Yorkshire HU9 3QB
Company secretary	Janet Boyd
Accountants	Turpin Accounting Services Bld 56 Cubaroo, Cirrus Way Humber Enterprise Park Brough East Yorkshire HU15 1XW

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Chair's Report

Welcome to our annual report for 2023/2024.

We have had another successful year during which our small team of permanent staff and volunteers have worked really hard to increase our reach to residents in need by more than 15%.

Our three community food shops, cooking on a budget teaching, supply of ready meals to individuals and community groups, plus our gardening activities, have all continued at pace.

Our corporate and individual volunteers have been an invaluable resource to keep our services running and to complete specific projects.

This year we had the opportunity to occupy an 'unloved' building nearby at minimal cost. Using small grants and volunteer time, we have transformed the space into offices and a shop area. We will be moving into this in the coming months.

We continue to be very focussed in our activities around food and growing. We have worked well in partnership with other charities, volunteers and companies over the year. This has allowed us to keep our costs to a minimum and gain maximum impact. Financially, the last year has been quite positive, considering the challenges in obtaining grants to keep existing projects going. We had an income deficit of £15,876, which was covered by our reserves.

Looking to the future, we have a strategic review planned using grant-funded outside support. Moving to our new premises will reduce our costs. We will also maintain our focus on existing projects and continue our search for grants and corporate sponsorship to enable us to continue serving the local community.

Finally, a big thank you to the EMS team, local companies and the trustee team for another solid year.

Diana North
Chair, EMS Ltd

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Chief Executive's Report

It's been another busy year for us and the EMS Team have worked exceptionally hard to keep all our services fully operational in addition to some seasonal projects.

Our affordable food shop continues to run in three locations working with thousands of residents visiting per year.

Over the course of this financial year, we supported over 104,000 residents as part of our food related services. We also continued to expand our community gardening projects with funding from Friends of the Earth (Postcode Gardener) to develop an outdoor classroom at Henry Cooper Park, north Hull.

We continue to deliver our much sought after cooking on a budget sessions. We hosted the sessions in 12 of the 21 area wards in Hull.

A special thank you to our dedicated volunteers Gary, Kirsti, Julie, Nick, Steve, Mike and Reg, along with those who have given their time to help at our allotment sites. During 2023 – 24 they have amassed over 5400 hours between them.

Using a number of grants and income from the sale of the meals, we continue to deliver our ready meals project. We have also worked with several community groups to deliver meals for lunch clubs. The aim of the clubs is to get residents to socialise more in a warm space sharing a hot meal. This proved to be a very necessary resource during the winter months.

Finally, I would also like to take this opportunity to issue a heartfelt thank you to the EMS Trustees and my Chair Diana for their fantastic support, along with my very hard-working staff team who rose to every challenge put before them.

Jan Boyd
CEO, EMS Ltd

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Trustees' Report
For the Year Ended 31st March 2024

The Trustees present their annual report together with the financial statements of the Environmental & Management Solutions Limited for the period 01 April 2023 to 31 March 2024. 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).

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.

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Trustees' Report (continued)
For the Year Ended 31st March 2024

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'.

b. Achievements and performance

a) Main achievements and performance of the Charitable Group

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 Shops (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.

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 well-being.

The Facts:

- We have supported over 14,000 more residents during 2023-24 than in 2022-23, fuelled by the cost-of-living crisis.
- To meet an increase in demand, we continue to run our affordable food project, the Hull Community Shop (HCS), at three locations throughout the city.
- We have also increased the number of community fridges and drop-off locations for our fresh ready meals service. We now have fridges or meal deliveries at 12 different locations.

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Trustees' Report (continued)
For the Year Ended 31st March 2024

- We have gotten more residents and young people growing by increasing the number of community allotments we have around the city in partnership with Hull City Council and primary schools.
- Delivered a number of family focused events throughout the year with food at the heart of them, including our very popular cooking on a budget sessions.
- Hosted Pizzas for Easter, giving away 250 pizza kits for families to make at home.
- During the winter months we managed to reduce the cost of our ready meals to £2 with grant funding, and offered a range of energy efficiency advice to help reduce residents' energy bills.
- We have worked with 39 partners, who without their support we could not deliver our services.

The Figures: (year on year comparisons)	2023 – 24	2022 – 23
Ready meals picked up by residents	11,689	8,120
Volunteer hours donated	5,403	4,131
Organisations engaged with	39	39
Surplus food collections	1,991	1,989
Visitors to The Hull Community Shop	13,961	12,805
Residents supported	104,010	89,251

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

Forum
Federation of Small Businesses
Humberside Occupational Health & Safety Forum
Chamber of Commerce
Directory of Social Change
Yorkshire & Humber Regional Forum for Voluntary Organisations
Business in the Community
Food 4 Hull
EVRAS
Voice and Influence Partnership
Sustainable Food City Hull
Independent Food Aid Network
Food Insecurity Network

We are working in Partnership with:

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

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Trustees' Report (continued)
For the Year Ended 31st March 2024

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.

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 £108,000. At this level the directors feel that they would be able to continue the current activities of the charity for a minimum of 6 months in the event of any significant drop in funding.

Reserves are reviewed at every board meeting.

c) Principal funding sources for the organisation:

Hull City Council
The National Lottery Community Fund
Power to Change
Freedom Community Trust

EMS Activities (Self-generated income):

Affordable Food Shop
Freedom Ready Meals

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 discussion.

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.

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Trustees' Report (continued)
For the Year Ended 31st March 2024

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

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 well-being.

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.

Expand our Freedom Food Ready Meals service by increasing the number of community-based fridges where we deliver and store the meals to be collected by families.

Continue to develop the company's social media impact.

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Statement of Trustees' responsibilities

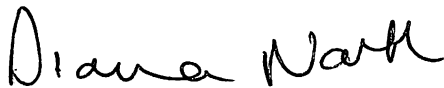
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 2nd December 2024 and signed on their behalf by:



Diana North
Chair

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Independent Examiner's Report
For the year ended 31st March 2024

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

I report to the charity Trustees on my examinations of the accounts of the Company for the year ending 31st March 2024.

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; the accounts do not accord with those records; 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.

Signed



Liz Turpin IAB, BA(Hons)

Dated 2nd December 2024

Turpin Accounting Services
Bld 56 Cubaroo, Cirrus Way
Humber Enterprise Park
Brough
East Yorkshire HU15 1XW

Environmental & Management Solutions Ltd
(A company limited by guarantee)
Statement of Financial Activities
(Incorporating Income and Expenditure Account)
For the Year ended 31st March 2024

	Note(s)	Unrestricted funds 2024 (£)	Restricted funds 2024 (£)	Total funds 2024 (£)	<i>Total funds 2023 (£)</i>
Income from:					
Voluntary income	3	137,721	60,015	197,736	<i>200,357</i>
Investments	4	2,115	0	2,115	<i>178</i>
Total Income		139,836	60,015	199,851	<i>200,535</i>
Expenditure on:					
Charitable activities	5	118,843	96,884	215,727	<i>198,697</i>
Total expenditure		118,843	96,884	215,727	<i>198,697</i>
Net movement in funds		20,993	-36,869	-15,876	<i>1,838</i>
Reconciliation of funds:					
Total funds brought forward		108,000	109,240	217,240	<i>215,402</i>
Net movement in funds		20,993	-36,869	-15,876	<i>1,838</i>
Total funds carried forward		128,993	72,371	201,364	<i>217,240</i>

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Balance Sheet
As at 31st March 2024

	Note(s)	2024 (£)	2023 (£)
Fixed Assets			
Tangible assets	10	8,680	11,426
Current assets		<u>8,680</u>	<u>11,426</u>
Debtors	11	1,680	16,026
Cash at bank and in hand		<u>193,976</u>	<u>193,273</u>
		195,656	209,299
Creditors: amounts falling due within one year	12	<u>-2,972</u>	<u>-3,485</u>
Net current assets		192,684	205,814
Total assets less current liabilities		<u>201,364</u>	<u>217,240</u>
Total net assets		<u>201,364</u>	<u>217,240</u>
Charity funds			
Restricted funds	13	72,371	109,240
Unrestricted funds	13	128,993	108,000
Total funds		<u>201,364</u>	<u>217,240</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 2nd December 2024 and signed on their behalf by



.....
Diana North
Chair

The notes on pages 15 to 22 form part of these financial statements.

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Notes to the Financial Statements
For the Year Ended 31st March 2024

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.

2.1 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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Notes to the Financial Statements (continued)
For the Year Ended 31st March 2024

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.

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, on a reducing balance basis.

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.

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Notes to the Financial Statements (continued)
For the Year Ended 31st March 2024

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.

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.

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Notes to the Financial Statements (continued)
For the Year Ended 31st March 2024

3. Voluntary income

	Unrestricted income 2024 £	Restricted income 2024 £	Total income 2024 £
Voluntary income	137,721	60,015	197,736
2023	115,229	85,128	200,357

4. Investment income

	Unrestricted income 2024 £	Restricted income 2024 £	Total income 2024 £
Bank interest	2,115	0	2,115
2023	178	0	178

5. Analysis of expenditure on charitable activities
Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Direct project overheads	118,843	96,884	215,727
2023	108,407	90,290	198,697

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Supports costs 2024 £	Total funds 2024 £
Project activities	96,884	118,843	215,727
2023	90,290	108,407	198,697

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Notes to the Financial Statements (continued)
For the Year Ended 31st March 2024

6. Analysis of expenditure by activities continued

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	94,500	<i>79,640</i>
Depreciation	2,882	<i>2,637</i>
Insurance	1,516	<i>1,181</i>
Telephone	360	<i>-</i>
Computer and website costs	1,437	<i>2,025</i>
Staff training	70	<i>-</i>
Subscriptions	1,629	<i>643</i>
Postage and stationery	989	<i>1,463</i>
Bank charges	304	<i>285</i>
Professional fees	2,058	<i>200</i>
Accountancy fees	1,365	<i>1,581</i>
General marketing		<i>2,522</i>
Premises rent and utilities	10,190	<i>12,383</i>
Sundries		<i>2,242</i>
Payroll costs	604	<i>827</i>
Copier rental	939	<i>778</i>
	<u>118,843</u>	<u><i>108,407</i></u>

Note: Accountancy fees include under charge from 2022/2023

7. Independent examiners remuneration

	2024 £	2023 £
Fees payable to the Company's independent examiner for the independent examination of company's annual accounts	900	<i>1,581</i>

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Notes to the Financial Statements (continued)
For the Year Ended 31st March 2024

8. Staff costs

	2024	<i>2023</i>
	£	£
Wages and salaries	146,164	<i>137,147</i>
Social security costs	7,640	<i>12,582</i>
Contribution to defined contribution pension schemes	6,575	<i>6,130</i>
Total	<u>160,379</u>	<u><i>155,859</i></u>

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

	2024	2024	<i>2023</i>	<i>2023</i>
	Employees	FTE	<i>Employees</i>	<i>FTE</i>
Full time	3	3	<i>3</i>	<i>3</i>
Part time	3	1.65	<i>3</i>	<i>1.65</i>
total	<u>6</u>	<u>4.65</u>	<u><i>6</i></u>	<u><i>4.65</i></u>

Full-time equivalent (FTE)

No individual member of staff earned more than £60,000

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 – £nil)

During the year ended 31 March 2024, no Trustees expenses have been incurred (2023 – £nil)

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Notes to the Financial Statements (continued)
For the Year Ended 31st March 2024

10. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
On 1 Apr 2023	12,254	10,160	22,414
Additions		136	136
On 31 March 2024	12,254	10,296	22,550
Depreciation On 1 April 2023	7,622	3,366	10,988
Charge for the year	1,158	1,724	2,882
On 31 March 2024	8,780	5,090	13,870
Net book value			
31 st March 2024	3,474	5,206	8,680
31 st March 2023	4,632	6,794	11,426

11. Debtors

	2024 £	2023 £
Trade debtors	1,229	15,736
Prepayments and accrued income	451	290
	1,680	16,026

12. Creditors amounts falling due within one year

	2024 £	2023 £
Trade creditors	-	-
Other creditors	582	660
Accruals and deferred income	2,390	2,825
Total	2,972	3,485

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Notes to the Financial Statements (continued)
For the Year Ended 31st March 2024

13. Statement of funds.

Statement of funds - current year

	<i>Balance on 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31st March 2024 £</i>
Unrestricted funds				
General funds	<i>108,000</i>	<i>139,836</i>	<i>-118,843</i>	<i>128,993</i>
Restricted funds				
Restricted funds	<i>109,240</i>	<i>60,015</i>	<i>-96,884</i>	<i>72,371</i>
Total funds	<i>217,240</i>	<i>199,851</i>	<i>-215,727</i>	<i>201,364</i>

Statement of funds- year prior

	<i>Balance at 1st April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance on 31st March 2023 £</i>
Unrestricted funds				
General funds	<i>101,000</i>	<i>115,407</i>	<i>-108,407</i>	<i>108,000</i>
Restricted funds				
Restricted funds	<i>114,402</i>	<i>85,128</i>	<i>-90,290</i>	<i>109,240</i>
Total of funds	<i>215,402</i>	<i>200,535</i>	<i>-198,697</i>	<i>217,240</i>

Environmental & Management Solutions Ltd
(A company limited by guarantee)

Notes to the Financial Statements (continued)
For the Year Ended 31st March 2024

14. Analysis of net assets between funds

Current year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	8,680		8,680
Current assets	123,285	72,371	195,656
Creditors due within a year	-2,972		-2,972
total	<u>128,993</u>	<u>72,371</u>	<u>201,364</u>

Prior year

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	11,426	-	11,426
Current assets	100,059	109,240	209,299
Creditors due within a year	-3,485	-	-3,485
Total	<u>108,000</u>	<u>109,240</u>	<u>217,240</u>

15. There are no related party transactions in the reporting period that require disclosure under the SORP.

ENVIRONMENTAL AND MANAGEMENT SOLUTIONS LIMITED

England & Wales - Charity number 1132419

Accounts

ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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

CONTENTS

	Page
Reference and administrative details of the Company, its Trustees and advisers	1
Chair and Chief Executives reports	2 - 3
Trustees' report	4 - 9
Independent examiner's report	10 - 11
Statement of financial activities	12
Balance sheet	13 - 14
Notes to the financial statements	15 - 23

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

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

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

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

CHAIR AND CEO'S REPORTS
FOR THE YEAR ENDED 31 MARCH 2023

Chairs Report

Welcome to our annual report for 2022/2023

This year saw the acceleration of our ready meal and community shop sales. Driven by the cost-of-living crisis, we have supported over 50% more residents this year. In addition to this, we have helped the community cook more economically through delivery of more 'cooking on a budget' training sessions and distribution of 182 electric pans.

School holidays are recognised as being particularly challenging times for families. We have worked with our partners and local authorities to provide meals, alongside fun activities, to help address holiday hunger.

Our growing projects continue to support and develop community allotments. This year our involvement in one new site concluded successfully with management of the site handed over to a newly-formed community group. We continue to work on additional sites throughout the area.

Although we generate funds through the sale of ready meals and community shops, we still need to bring in substantial external funding every year. We are continuing to seek out funding at every opportunity. Our efforts this year and last, combined with good partnership work and careful cost control, has enabled us to increase our income by 18% and reduce our cashflow deficit to near zero.

A solid performance, both financially and in addressing the elevated needs of our community during these difficult times, leaves us in a strong position to serve our community well into the future.

Well done to Jan and her team of employees and volunteers, another year to be proud of.

Lastly, I would like to thank the local companies and our trustee team, whose support is invaluable.

Diana North
Chair, EMS Ltd

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

CHAIR AND CEO'S REPORTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Chief Executives Report

It's been another busy year for us and the EMS Team have worked exceptionally hard to keep all our services fully operational in addition to some seasonal projects.

We have expanded our affordable food project, the Hull Community Shop, to two other locations. These are run by volunteers and are proving to be popular.

Over the course of this financial year, we supported over 89,000 residents as part of our food related services. We also continued to expand our community gardening projects with our therapy allotment at Eden Sands running a number of growing sessions working with residents and community groups from a range of backgrounds.

We secured three years' worth of funding to continue our cooking on a budget sessions which now cover the whole of the city.

A special thank you to our dedicated volunteers Gary, Kirsti, Julie, Nick along with those giving their time to help out at our allotment who during 2022 – 23. They have amassed over 3500 hours between them.

We were successful with our Lottery funded partnership bid to continue our ready meals project and we have expanded the amount of community fridge locations so we can deliver more meals to residents within their neighbourhood.

Finally, I would also like to take this opportunity to issue a heartfelt thank you to the EMS Trustees and my Chair Diana for their fantastic support, along with my very hard-working staff team who rose to every challenge put before them.

Jan Boyd
CEO EMS Ltd

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the Environmental & Management Solutions Limited for the period 01 April 2022 to 31 March 2023. 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).

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'.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

a. Main achievements and performance of the Charitable Company

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 Shops (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 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.

The Facts:

- We have supported over 31,000 more residents during 2022-23 than in 2021-22, this is due to the cost-of-living crisis.
- To meet this 50% increase in demand, we have expanded our affordable food project, The Hull Community Shop (HCS) to two other locations throughout the city.
- We have also increased the number of community fridges and drop off locations for our fresh ready meals service. We now have fridges or meal deliveries at 11 different locations.
- We have gotten more residents and young people growing by increasing the number of community allotments we have around the city in partnership with Hull City Council and primary schools.
- A number of family focused events were delivered with food at the heart of them. This included our very popular 'cooking on a budget' sessions.
- We also hosted 'Pizza's for Easter' event giving away 277 pizza kits for families to make at home.
- During the winter months we gave away 182 electric pans and crock-pots to help residents reduce their utility bills.
- We have worked with 39 partners who without their support we could not deliver our services.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

The Figures: (year on year comparisons)	2022 – 23	2021 – 22
• Ready meals picked up by residents	8,120	5,971
• Volunteer hours donated	4,131	3,305
• Organisations engaged with	39	35
• Surplus food collections	1,989	1,750
• Visitors to The Hull Community Shop	12,805	10,544
• Residents supported	89,251	57,542

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
Food 4 Hull
EVRAS
SROI Network
Member of SFI
Voice and Influence Partnership
Food Power
Sustainable Food City Hull
Independent Food Aid Network
Food Insecurity Network

We are working in Partnership with:

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

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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.

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 £108,000.

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

Preston Road Enterprises Ltd
The National Lottery Community Fund
Hull City Council
EMS Activities:

- Affordable Food Shop
- Freedom Ready Meals

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.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

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.

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 and 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.

Expand our Freedom Food Ready Meals service by increasing the number of community-based fridges where we deliver and store the meals to be collected by families.

Continue to develop the company's social media impact.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 14 December 2023 and signed on their behalf by:



.....
Diana Lyn North
Chair

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

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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 2023.

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.

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

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Signed:

A Manderfield

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

Dated: 14 December 2023

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 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Voluntary income	3	115,229	85,128	200,357	173,624
Investments	4	178	-	178	33
Total income		115,407	85,128	200,535	173,657
Expenditure on:					
Charitable activities	5	108,407	90,290	198,697	202,280
Total expenditure		108,407	90,290	198,697	202,280
Net movement in funds		7,000	(5,162)	1,838	(28,623)
Reconciliation of funds:					
Total funds brought forward		101,000	114,402	215,402	244,025
Net movement in funds		7,000	(5,162)	1,838	(28,623)
Total funds carried forward		108,000	109,240	217,240	215,402

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

The notes on pages 15 to 23 form part of these financial statements.

ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED

(A company limited by guarantee)
REGISTERED NUMBER: 06978334

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	10	11,426	7,368
		<u>11,426</u>	<u>7,368</u>
Current assets			
Debtors	11	16,026	475
Cash at bank and in hand		193,273	211,566
		<u>209,299</u>	<u>212,041</u>
Creditors: amounts falling due within one year	12	(3,485)	(4,007)
Net current assets		<u>205,814</u>	<u>208,034</u>
Total assets less current liabilities		<u>217,240</u>	<u>215,402</u>
Net assets excluding pension asset		<u>217,240</u>	<u>215,402</u>
Total net assets		<u>217,240</u>	<u>215,402</u>
Charity funds			
Restricted funds	13	109,240	114,402
Unrestricted funds	13	108,000	101,000
Total funds		<u>217,240</u>	<u>215,402</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 14 December 2023 and signed on their behalf by:

ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED

**(A company limited by guarantee)
REGISTERED NUMBER: 06978334**

**BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023**



D North
Chair

The notes on pages 15 to 23 form part of these financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

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.

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, on a reducing balance basis.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

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.

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 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Voluntary income	115,229	85,128	200,357	173,624
<i>Total 2022</i>	72,360	101,264	173,624	

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest	178	178	33
<i>Total 2022</i>	<i>33</i>	<i>33</i>	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Direct project overheads	108,407	90,290	198,697	202,280
<i>Total 2022</i>	<i>67,352</i>	<i>134,928</i>	<i>202,280</i>	

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Project activities	90,290	108,407	198,697	202,280
<i>Total 2022</i>	<i>134,928</i>	<i>67,352</i>	<i>202,280</i>	

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	79,640	46,581
Depreciation	2,637	2,454
Insurance	1,181	1,534
Telephone	-	337
Computer and website costs	2,025	1,824
Staff training	-	120
Subscriptions	643	608
Postage and stationery	1,463	94
Bank charges	285	370
Professional fees	200	738
Accountancy fees	1,581	1,758
General marketing	2,522	782
Premises rent and utilities	12,383	8,375
Sundries	2,242	450
Payroll costs	827	549
Copier rental	778	778
	108,407	67,352

7. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	1,581	1,758

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Staff costs

	2023 £	2022 £
Wages and salaries	137,147	140,556
Social security costs	12,582	8,225
Contribution to defined contribution pension schemes	6,130	6,489
	<u>155,859</u>	<u>155,270</u>

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

	2023 No.	2022 No.
Full time staff	3	4
Part time staff	3	3
	<u>6</u>	<u>7</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 (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

10. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 1 April 2022	12,254	3,465	15,719
Additions	-	6,695	6,695
At 31 March 2023	<u>12,254</u>	<u>10,160</u>	<u>22,414</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

10. Tangible fixed assets (continued)

	Motor vehicles £	Office equipment £	Total £
Depreciation			
At 1 April 2022	6,078	2,273	8,351
Charge for the year	1,544	1,093	2,637
At 31 March 2023	<u>7,622</u>	<u>3,366</u>	<u>10,988</u>
Net book value			
At 31 March 2023	<u>4,632</u>	<u>6,794</u>	<u>11,426</u>
At 31 March 2022	<u>6,176</u>	<u>1,192</u>	<u>7,368</u>

11. Debtors

	2023 £	2022 £
Trade debtors	15,736	200
Prepayments and accrued income	290	275
	<u>16,026</u>	<u>475</u>

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	1,323
Other creditors	660	-
Accruals and deferred income	2,825	2,684
	<u>3,485</u>	<u>4,007</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds	101,000	115,407	(108,407)	108,000
Restricted funds				
Restricted Funds	114,402	85,128	(90,290)	109,240
Total of funds	215,402	200,535	(198,697)	217,240

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
General Funds	100,000	72,393	(67,352)	(4,041)	101,000
Restricted funds					
Restricted Funds	144,025	101,264	(134,928)	4,041	114,402
Total of funds	244,025	173,657	(202,280)	-	215,402

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	11,426	-	11,426
Current assets	100,059	109,240	209,299
Creditors due within one year	(3,485)	-	(3,485)
Total	108,000	109,240	217,240

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	7,368	-	7,368
Current assets	97,639	114,402	212,041
Creditors due within one year	(4,007)	-	(4,007)
Total	101,000	114,402	215,402

ENVIRONMENTAL AND MANAGEMENT SOLUTIONS LIMITED

England & Wales - Charity number 1132419

Accounts

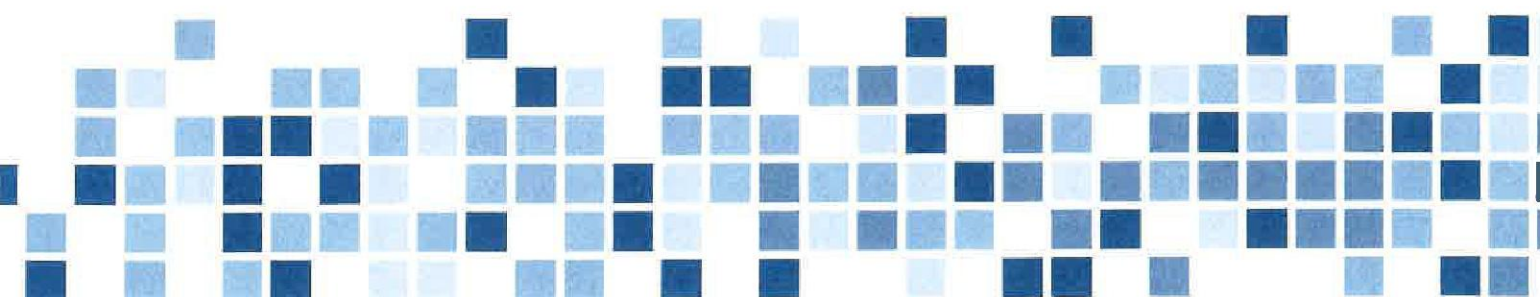
ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

STREETS[®]
CHARTERED ACCOUNTANTS



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

CONTENTS

	Page
Reference and administrative details of the Company, its Trustees and advisers	1
Chair and Chief Executives reports	2 - 3
Trustees' report	4 - 9
Independent examiner's report	10 - 11
Statement of financial activities	12
Balance sheet	13 - 14
Notes to the financial statements	15 - 24

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

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees	Diana Lyn North, Chair Joanne Scholes Marcus Jon Hoggarth Juma Khudonazarov Caroline East Andrew Acum Francis Ahlakpa
Company registered number	06978334
Charity registered number	01132419
Registered office	Unit E Preston Road Village Centre Hull East Yorkshire HU9 3QB
Company secretary	Jan Boyd
Accountants	Streets Northern LLP Chartered Accountants Halifax House 30 George Street Hull East Yorkshire HU1 3AJ

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

CHAIR AND CEO'S REPORTS
FOR THE YEAR ENDED 31 MARCH 2022

Chairs Report

Welcome to our annual report for 2021/2022.

We have had another highly productive year. The team have worked through the continuing Covid challenges to not only keep all activities running, but to increase our impact, especially in addressing food poverty and reducing food waste.

With a new recruit on board and further funding, we expanded the community shops to six and increased our volunteer team. Visitor numbers to all locations increased.

The provision of ready meals continued apace with the addition of five new locations for collection.

A highlight this year was a new venture, with council funding, to help address holiday hunger. We produced over one thousand meals and combined this with fun activities over the school holidays.

Our programme of developing community allotments continued with the addition of a site in partnership with two local organisations.

Jan and the team have done a great job of keeping the charity in the public eye with appearances on local radio and television plus entry into award programmes. Partnership working has also featured highly. Both of these activities are key to understanding the grant and need landscapes to make sure our work is highly relevant and recognised by future funders.

Whilst the charity made a loss this year, a healthy bank balance from core funding, plus income from our food programmes, enabled us to maintain and expand our service to the community.

The Covid pandemic disrupted the funding environment and obtaining grants has been particularly challenging. We have had to be relentless in seeking funds to allow us to continue our work. This has paid off, but we are acutely aware that we must continue this, alongside partnership working, to ensure a healthy future in the years to come.

I would like to thank Jan and her team for their hard work and particularly their flexibility to bring about such a fruitful year. This would not have been possible without the help from our funders and donor partners.

Finally, many thanks to our trustee team for all their support throughout the year.

Diana North
Chair, EMS Ltd

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

CHAIR AND CEO'S REPORTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Chief Executives Report

It's been another challenging year here at EMS along with the community and voluntary sector with some established charities having tragically closed their doors. The EMS Team have worked exceptionally hard to keep all our services fully operational.

We were successful in our application to The Lottery Community Fund to expand our affordable food shop to other areas of the city. This involved recruiting a new member of staff, so the EMS Team increased from six to seven.

Over the course of this financial year, we supported over 57,000 residents as part of our food related services. We also continued to expand our community gardening projects adding Cropton Park Community Allotment to our growing portfolio.

A special thank you to our dedicated volunteers Gary, Kirsti and Julie who during 2021 - 22 amassed an amazing 3,000 hours between them.

Our ready meals project continues to flourish and we have submitted a bid in partnership with The Freedom Community Trust to The Lottery Community Fund with the aim of making the project more sustainable. Thank you to Cranswick PLC, Soanes Poultry Ltd and Aunt Bessie's for their continued support, which enables us to keep the ready meals affordable.

Finally, I would also like to take this opportunity to issue a heartfelt thank you to the EMS Trustees and my Chair Diana for their fantastic support, along with my very hard-working staff team who rose to every challenge put before them.

Jan Boyd
CEO EMS Ltd

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the Environmental & Management Solutions Limited for the period 1 April 2021 to 31 March 2022. 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).

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'.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

a. Main achievements and performance of the Charitable Company

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 Shops (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.

The Facts:

- We have supported over 17,000 (57,542 in total) more residents during 2021-22 than in 2020-21. This is due to the impact of COVID and the cost-of-living increase.
- To meet this demand, we have expanded our affordable food to project The Hull Community Shop (HCS) to five other locations throughout the city.
- We have also increased the number of community drop off locations for our fresh ready meals service. With funding from The Lottery Community Fund and in partnership with The Freedom Community Trust we will be expanding this project even further over the next two years.
- We have gotten more residents growing by increasing the number of community allotments we have around the city in partnership with Hull City Council. We locate unused land and turn this into community growing spaces for residents who live around the allotment site.
- Delivered a number of family focused events throughout the year with food at the heart of them. Including our very popular cooking on a budget sessions
- Over the summer we held four family fun days via the Hull Activities Fund and Hull City Council. During the events we fed over 400 children and 250+ parents/guardians.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

- We held an Easter Baking Challenge which was a huge success, and a number of children got the chance to bake a cake for the first time.
- We have worked with 35 partners without who we could not deliver our services.
- Any waste produce we have left is composted and used on our community allotment sites.

The Figures: (year on year comparisons)	2021 – 22	2020 – 21
• Ready meals picked up by residents	5,971	5,615
• Volunteer hours donated	3,305	3,100
• Organisations engaged with	35	34
• Surplus food collections	1,750	1,454
• Visitors to The Hull Community Shop	10,544	7,301
• Residents supported	57,542	39,698

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
Food 4 Hull
EVRAS
SROI Network
Member of SFI
Voice and Influence Partnership
Food Power
Sustainable Food City Hull
Independent Food Aid Network
Food Insecurity Network

We are working in Partnership with:

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

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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.

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 £95,000.

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
Hull City Council

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.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

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.

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 and 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.

Expand our Freedom Food Ready Meals service by increasing the number of community-based fridges where we deliver and store the meals to be collected by families.

Continue to develop the company's social media impact.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

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 . 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 10 October 2022 and signed on their behalf by:


.....
D North
Chair


.....
Jan Boyd
Company Secretary

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

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

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 2022.

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.

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

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Signed:

Dated: 10 October 2022

A Manderfield

ICAEW

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

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Voluntary income	3	72,360	101,264	173,624	243,165
Investments	4	33	-	33	53
Total income		72,393	101,264	173,657	243,218
Expenditure on:					
Charitable activities	5	67,352	134,928	202,280	174,873
Total expenditure		67,352	134,928	202,280	174,873
Net income/(expenditure)		5,041	(33,664)	(28,623)	68,345
Transfers between funds	13	(4,041)	4,041	-	-
Net movement in funds		1,000	(29,623)	(28,623)	68,345
Reconciliation of funds:					
Total funds brought forward		100,000	144,025	244,025	175,680
Net movement in funds		1,000	(29,623)	(28,623)	68,345
Total funds carried forward		101,000	114,402	215,402	244,025

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

The notes on pages 15 to 24 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	7,368	9,323
		<u>7,368</u>	<u>9,323</u>
Current assets			
Debtors	11	475	548
Cash at bank and in hand		211,566	235,965
		<u>212,041</u>	<u>236,513</u>
Creditors: amounts falling due within one year	12	(4,007)	(1,811)
Net current assets		<u>208,034</u>	<u>234,702</u>
Total assets less current liabilities		<u>215,402</u>	<u>244,025</u>
Net assets excluding pension asset		<u>215,402</u>	<u>244,025</u>
Total net assets		<u><u>215,402</u></u>	<u><u>244,025</u></u>
Charity funds			
Restricted funds	13	114,402	144,025
Unrestricted funds	13	101,000	100,000
Total funds		<u><u>215,402</u></u>	<u><u>244,025</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.

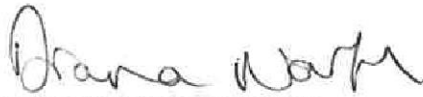
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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 10 October 2022 and signed on their behalf by:

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022



.....
D North
Chair

The notes on pages 15 to 24 form part of these financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. Accounting policies (continued)

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.

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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

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.

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 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Voluntary income	72,360	101,264	173,624	243,165
<i>Total 2021</i>	74,461	168,704	243,165	

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Bank interest	33	33	53
<i>Total 2021</i>	53	53	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Direct project overheads	67,352	134,928	202,280	174,873
<i>Total 2021</i>	61,443	113,430	174,873	

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Project activities	134,928	67,352	202,280	174,873
<i>Total 2021</i>	113,430	61,443	174,873	

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	46,581	38,051
Depreciation	2,454	3,107
Insurance	1,534	1,464
Telephone	337	585
Computer and website costs	1,824	1,302
Staff training	120	-
Subscriptions	608	522
Postage and stationery	94	817
Bank charges	370	415
Professional fees	738	132
Accountancy fees	1,758	1,530
General marketing	782	-
Premises rent and utilities	8,375	10,675
Sundries	450	1,502
Payroll costs	549	563
Copier rental	778	778
	67,352	61,443

7. Independent examiner's remuneration

	2022 £	<i>2021 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	1,758	1,530

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. Staff costs

	2022	2021
	£	£
Wages and salaries	140,556	114,926
Social security costs	8,225	6,725
Contribution to defined contribution pension schemes	6,489	5,185
	155,270	126,836

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

	2022	2021
	No.	No.
Full time staff	4	3
Part time staff	3	3
	7	6

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 (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

10. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 1 April 2021	12,254	2,966	15,220
Additions	-	499	499
At 31 March 2022	12,254	3,465	15,719

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. Tangible fixed assets (continued)

	Motor vehicles £	Office equipment £	Total £
Depreciation			
At 1 April 2021	4,020	1,877	5,897
Charge for the year	2,058	396	2,454
At 31 March 2022	<u>6,078</u>	<u>2,273</u>	<u>8,351</u>
Net book value			
At 31 March 2022	<u>6,176</u>	<u>1,192</u>	<u>7,368</u>
At 31 March 2021	<u>8,234</u>	<u>1,089</u>	<u>9,323</u>

11. Debtors

	2022 £	2021 £
Due after more than one year		
Trade debtors	200	200
Prepayments and accrued income	275	348
	<u>475</u>	<u>548</u>
	<u>475</u>	<u>548</u>

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,323	377
Accruals and deferred income	2,684	1,434
	<u>4,007</u>	<u>1,811</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
General Funds	100,000	72,393	(67,352)	(4,041)	101,000
Restricted funds					
Restricted Funds	144,025	101,264	(134,928)	4,041	114,402
Total of funds	244,025	173,657	(202,280)	-	215,402

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds	81,000	74,514	(61,443)	5,929	100,000
Restricted funds					
Restricted Funds	94,680	168,704	(113,430)	(5,929)	144,025
Total of funds	175,680	243,218	(174,873)	-	244,025

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
General funds	100,000	72,393	(67,352)	(4,041)	101,000
Restricted funds	144,025	101,264	(134,928)	4,041	114,402
	<u>244,025</u>	<u>173,657</u>	<u>(202,280)</u>	<u>-</u>	<u>215,402</u>

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	81,000	74,514	(61,443)	5,929	100,000
Restricted funds	94,680	168,704	(113,430)	(5,929)	144,025
	<u>175,680</u>	<u>243,218</u>	<u>(174,873)</u>	<u>-</u>	<u>244,025</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 year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	7,368	-	7,368
Debtors due after more than one year	475	-	475
Current assets	97,164	114,402	211,566
Creditors due within one year	(4,007)	-	(4,007)
Total	<u>101,000</u>	<u>114,402</u>	<u>215,402</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	9,323	-	9,323
Debtors due after more than one year	548	-	548
Current assets	91,940	144,025	235,965
Creditors due within one year	(1,811)	-	(1,811)
Total	<u>100,000</u>	<u>144,025</u>	<u>244,025</u>

ENVIRONMENTAL AND MANAGEMENT SOLUTIONS LIMITED

England & Wales - Charity number 1132419

Accounts

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

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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

CONTENTS

	Page
Reference and administrative details of the Company, its Trustees and advisers	1
Chair and Chief Executives reports	2 - 3
Trustees' report	4 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12 - 13
Notes to the financial statements	14 - 23

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

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

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

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

FOR THE YEAR ENDED 31 MARCH 2021

The chairman presents his statement for the year.

Chairs Report

Welcome to our annual report for 2020/2021.

This has been a challenging year due to the Covid-19 pandemic. However, the team showed great flexibility, adapting to new circumstances and finding new opportunities to serve our community.

As early as March 2020 we became the East Hull Food Hub, working with community organisations to pack and deliver food parcels to those in need. This activity continues, albeit in a reduced format, to help the elderly and vulnerable.

The charity remained 'open' all year and throughout all lockdowns, providing the Hull Community Shop and Freedom Food ready meals.

Although lockdowns meant that Hull Community Shop had reduced income at times, plans for expansion are coming to fruition. We have increased opening hours through volunteer engagement and secured new funding to employ a manager to open additional branches.

We continued with development of community allotments, welcoming John Pickles to head up this project.

Although cooking on a budget sessions had to take a back seat due to Covid safety concerns, resources to restart this as soon as possible are in place.

Fundraising continued apace throughout the year. Covid delayed some significant funding streams, but we gained income through special Covid grants.

Overall, this year has been highly successful. As always, this success is reliant on the dedication of the staff and volunteers, plus the generosity of our donors, which has not waned during a difficult year. Many thanks to Jan Boyd for her leadership and the whole team who have worked hard and so well together, making a real difference to the community.

Finally, I would like to thank the trustees for their continued guidance and support.

The charity is in a solid position, both financially and organisationally, to continue our growth and impact.

Diana North
Chair, EMS Ltd

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

(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Chief Executives Report

I am not sure where to begin with this year, when the Government announced lockdown during March 2020 I didn't know if we could remain open under the guidelines. A long conversation with my Chair and confirmation at 2am that not only were able to keep our services running as Diana has said above, we became the East Hull Food Hub and our workload tripled over night. We ended up packing and delivering over 1700 food parcels. This was a service we had only offered as an emergency pre-lockdown.

We were able to keep our affordable food project, The Hull Community Shop, open to the public (operating within COVID Guidelines) along with our ready meals services that we continued to deliver to community fridges around the city.

Over the course of this financial year, we supported over 40,000 residents as part of our food related services. We would not have been able to do this without our very dedicated volunteers, Gary, Kirsti and Julie along with Humberside Fire and Rescue, British Gas and Northern Gas Networks who became our food parcel delivery agents. They amassed an amazing 3,104 hours between them.

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 of their support.

I would also like to take this opportunity to issue a heartfelt thank you to the EMS Trustees and my Chair Diana for their fantastic support, along with my very hard-working staff team who rose to every challenge in a rapidly changing world put before them.

Jan Boyd
CEO EMS Ltd

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Environmental & Management Solutions Limited for the 1 April 2020 to 31 March 2021. 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'.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Activities and performance

a. Main achievements and performance of the Charitable Company

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 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 have had to deliver our services in a completely different way to comply with COVID safety guidelines.

The last 12 months have been steep learning curve we have to find new ways of working while still delivering an affective range of services along with keeping everyone safe and COVID free. If a member of the team had been diagnosed with COVID-19 then the whole charity would have had to close for up to 14 days leaving hundreds of families without access to affordable food. We also increased our partnership working to ensure we could meet the needs of the residents we supported engaging with 34 organisations throughout lockdown.

Since April 2020 we have worked with 40,000 residents all over the city of Hull and into the East Riding. Cooked over 5000 ready meals for community fridges and packed and delivered 1700 week-long food parcels.

Late in 2020 we were awarded funding from The National Lottery Community Fund to expand 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. The HCS will now expand into three other locations within the city, utilising community centres/buildings in areas of high deprivation. The funding will allow us to increase our staff team to seven.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Activities and performance (continued)

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
Food 4 Hull
EVRAS
SROI Network
Park Area Tasking
Member of SFI
Voice and Influence Partnership
Food Power
Sustainable Food City Hull
Independent Food Aid Network
Food Insecurity Network

We are working in Partnership with:

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

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

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 £100,000.

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

Esme Fairbairn
Preston Road Enterprises Ltd
The National Lottery Community Fund
Hull City Council
MKM Ltd

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.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

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 and 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.

Expand our Freedom Food Ready Meals service by increasing the number of community-based fridges where we deliver and store the meals to be collected by families.

Continue to develop the company's social media impact.

Impact on the charity of the Coronavirus Pandemic

The first half of 2020 has been, one of the most challenging in a very long time. COVID-19 has touched all our lives and acted as a stark reminder of how quickly an emerging risk can manifest and the pervasive impact these risks can have.

As detailed within the report we remained open to the public throughout all lockdowns. We managed to maintain 80% of our services and we took on the extra responsibility of packing and distributing food parcels. We implemented strict health and safety conditions with a robust and frequently reviewed risk assessment to ensure that everyone remained safe. If a member of staff or a volunteer contracted COVID the whole charity would be forced to close for two weeks meaning that hundreds of families would miss out on affordable produce and emergency food parcels.

As we are a charity providing services to vulnerable residents, we were able to access a number of COVID Emergency Grants from organisations such as The National Lottery, Two Ridings Foundation and Esmée Fairbairn. This covered our core costs as the income had reduced from the HCS and our ready meals project due to residents staying at home. The additional funding also helped support the sourcing of produce for the food parcels and the distributing them around east Hull. We carried on this service to older residents who were classed as vulnerable until June 2021.

The COVID funding we received helped us to keep the charity solvent meaning that we did not need to use our reserves. The extra funds also meant that we were able to keep staff in post that may have otherwise being furloughed to cover the additional services we were operating.

Over the course of the financial year we worked very hard to mitigate and manage the impact of COVID on the residents we work with, our partners and the financial longevity of the charity.

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

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

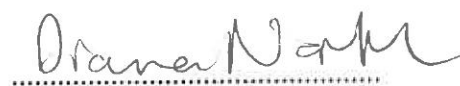
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

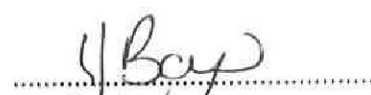
Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application 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 11 October 2021 and signed on their behalf by:


.....
D North
Chair


.....
Jan Boyd
Company Secretary

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

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

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 2021.

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

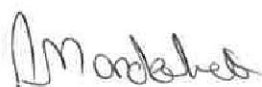
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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.

Signed:



A Manderfield

Dated: 11 October 2021

ICAEW

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

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

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Voluntary income	3	74,461	168,704	243,165	223,965
Investments	4	53	-	53	420
		<u>74,514</u>	<u>168,704</u>	<u>243,218</u>	<u>224,385</u>
Total income					
Expenditure on:					
Charitable activities	5	61,443	113,430	174,873	178,402
		<u>61,443</u>	<u>113,430</u>	<u>174,873</u>	<u>178,402</u>
Total expenditure					
Net income		13,071	55,274	68,345	45,983
Transfers between funds	13	5,929	(5,929)	-	-
		<u>19,000</u>	<u>49,345</u>	<u>68,345</u>	<u>45,983</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		81,000	94,680	175,680	129,697
Net movement in funds		19,000	49,345	68,345	45,983
		<u>100,000</u>	<u>144,025</u>	<u>244,025</u>	<u>175,680</u>
Total funds carried forward					

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

The notes on pages 14 to 23 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	9,323	11,597
		<u>9,323</u>	<u>11,597</u>
Current assets			
Debtors	11	548	11,625
Cash at bank and in hand		235,965	154,898
		<u>236,513</u>	<u>166,523</u>
Creditors: amounts falling due within one year	12	(1,811)	(2,440)
Net current assets		<u>234,702</u>	<u>164,083</u>
Total assets less current liabilities		<u>244,025</u>	<u>175,680</u>
Net assets excluding pension asset		<u>244,025</u>	<u>175,680</u>
Total net assets		<u><u>244,025</u></u>	<u><u>175,680</u></u>
Charity funds			
Restricted funds	13	144,025	94,680
Unrestricted funds	13	100,000	81,000
Total funds		<u><u>244,025</u></u>	<u><u>175,680</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 11 October 2021 and signed on their behalf by:

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021



D North
Chair

The notes on pages 14 to 23 form part of these financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Voluntary income	74,461	168,704	243,165	223,965
<i>Total 2020</i>	<i>87,353</i>	<i>136,612</i>	<i>223,965</i>	

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Bank interest	53	53	420
<i>Total 2020</i>	<i>420</i>	<i>420</i>	

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Direct project overheads	61,443	113,430	174,873	178,402
<i>Total 2020</i>	<i>84,434</i>	<i>93,968</i>	<i>178,402</i>	

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Project activities	113,430	61,443	174,873	178,402
<i>Total 2020</i>	<i>93,968</i>	<i>84,434</i>	<i>178,402</i>	

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	38,051	64,070
Depreciation	3,107	1,483
Insurance	1,464	1,458
Telephone	585	377
Computer and website costs	1,302	695
Staff training	-	96
Subscriptions	522	530
Postage and stationery	817	944
Bank charges	415	341
Professional fees	132	13
Accountancy fees	1,530	1,140
General marketing	-	5,832
Premises rent and utilities	10,675	5,339
Sundries	1,502	677
Payroll costs	563	661
Copier rental	778	778
	<u>61,443</u>	<u><i>84,434</i></u>

7. Independent examiner's remuneration

	2021 £	<i>2020 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>1,530</u>	<u><i>1,140</i></u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. Staff costs

	2021 £	2020 £
Wages and salaries	114,926	105,930
Social security costs	6,725	6,200
Contribution to defined contribution pension schemes	5,185	4,905
	<u>126,836</u>	<u>117,035</u>

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

	2021 No.	2020 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 (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

10. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 1 April 2020	12,254	2,133	14,387
Additions	-	833	833
	<u>12,254</u>	<u>2,966</u>	<u>15,220</u>
At 31 March 2021			

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

10. Tangible fixed assets (continued)

	Motor vehicles £	Office equipment £	Total £
Depreciation			
At 1 April 2020	1,276	1,514	2,790
Charge for the year	2,744	363	3,107
At 31 March 2021	<u>4,020</u>	<u>1,877</u>	<u>5,897</u>
Net book value			
At 31 March 2021	<u>8,234</u>	<u>1,089</u>	<u>9,323</u>
At 31 March 2020	<u>10,978</u>	<u>619</u>	<u>11,597</u>

11. Debtors

	2021 £	2020 £
Due after more than one year		
Trade debtors	200	11,223
Prepayments and accrued income	348	402
	<u>548</u>	<u>11,625</u>
	<u>548</u>	<u>11,625</u>

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	377	228
Accruals and deferred income	1,434	2,212
	<u>1,811</u>	<u>2,440</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds	81,000	74,514	(61,443)	5,929	100,000
Restricted funds					
Restricted Funds	94,680	168,704	(113,430)	(5,929)	144,025
Total of funds	175,680	243,218	(174,873)	-	244,025

Statement of funds - prior year

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

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	81,000	74,514	(61,443)	5,929	100,000
Restricted funds	94,680	168,704	(113,430)	(5,929)	144,025
	<u>175,680</u>	<u>243,218</u>	<u>(174,873)</u>	<u>-</u>	<u>244,025</u>

Summary of funds - prior 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>

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 year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	9,323	-	9,323
Debtors due after more than one year	548	-	548
Current assets	91,940	144,025	235,965
Creditors due within one year	(1,811)	-	(1,811)
Total	<u>100,000</u>	<u>144,025</u>	<u>244,025</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
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)
Total	<u>81,000</u>	<u>94,680</u>	<u>175,680</u>

