
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)

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

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(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
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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'.

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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.

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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.

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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.

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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.

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

Statement of Trustees' responsibilities

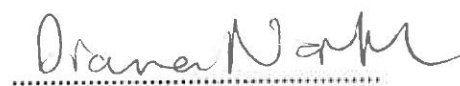
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

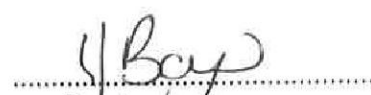
Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application 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
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**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

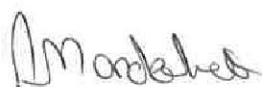
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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
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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
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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
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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
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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.

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**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
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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>	

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**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>	

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**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>84,434</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>1,140</u>

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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			

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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>

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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

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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>

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**NOTES TO THE FINANCIAL STATEMENTS
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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>

