
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.

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(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
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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

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ENVIRONMENTAL & MANAGEMENT SOLUTIONS LIMITED
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**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

