

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
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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

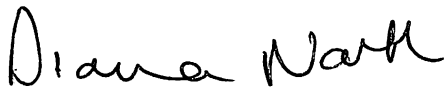
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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>

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(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	<u>12,254</u>	<u>10,296</u>	<u>22,550</u>
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	<u>8,780</u>	<u>5,090</u>	<u>13,870</u>
Net book value			
31 st March 2024	<u><u>3,474</u></u>	<u><u>5,206</u></u>	<u><u>8,680</u></u>
31 st March 2023	<u><u>4,632</u></u>	<u><u>6,794</u></u>	<u><u>11,426</u></u>

11. Debtors

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

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	<u><u>2,972</u></u>	<u><u>3,485</u></u>

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.