

Environmental & Management Solutions Limited

Unaudited Financial Statements

31 March 2025



SD-0220864-1-6

Environmental & Management Solutions Limited

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Environmental & Management Solutions Limited

Chair's Report

for the year ended 31st March 2025

Welcome to our annual report for 2024/2025

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

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

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

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

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

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

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

Diana North
Chair, EMS Ltd

Environmental & Management Solutions Limited

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

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

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

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

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

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

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

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

Jan Boyd
CEO EMS Ltd

Environmental & Management Solutions Limited

Report of the Trustees

for the year ended 31st March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

The principal objectives of the charitable company are to assist, promote, encourage and secure the regeneration of all aspects of the city of Kingston upon Hull, the East Riding of Yorkshire and North East Lincolnshire (The Area) for the benefit of its community by all or any of the following charitable means:

- a) The conservation and protection of the physical and natural environment via the promotion of recycling and other waste management issues.
- b) To advance the education of the public, particularly young people through schools, in the conservation, protection and improvement of the physical environment.
- c) The promotion of healthy lifestyles and the provision of activities on the same.
- d) The promotion of public safety and prevention of crime and anti-social behaviour. The provision of advice on the same.
- e) The delivery of housing support services in cases of charitable need (but not limited to advice on budgeting and debt management); assistance with benefit claims; maintaining the security of dwellings; assisting with disputes with neighbours and general counselling and advice (either alone or with community and partners to ensure that people living in the area have decent, stable and well managed homes).
- f) The holding of exhibitions, meetings, lectures, classes, seminars and courses, either alone or in partnership with community and local partners, to assist with the fulfilment of all or any of the above charitable objectives within the area.
- g) The relief of unemployment by providing help and advice, information, technical assistance, business advice or consultancy in order to provide training and employment opportunities for unemployed people.
- h) The provision of advisory and counselling services in case of charitable need.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity'.

b. Activities and performance

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

Our key activities are:

Growing: Developing community allotments, growing spaces and edible gardens

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

Environmental & Management Solutions Limited

Report of the Trustees

for the year ended 31st March 2025

b. Activities and performance (continued)

Food: The Hull Community Shops (HCS) a project turning surplus produce from supermarkets/suppliers into affordable food for residents in food poverty.

Cooking on a Budget sessions; working with residents to improve their cooking skills in a social setting.

Freedom Food Project: cooking nutritious ready meals for up to a family of four and delivered to community fridges located around Hull.

Nature: Homes to Roost, building bird/bat boxes and bug hotels with schools, community groups and residential homes. Biodiversity education in schools including tree planting.

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

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

Performance figures:

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

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

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

We are working in partnership with:

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

Environmental & Management Solutions Limited

Report of the Trustees

for the year ended 31st March 2025

FINANCIAL REVIEW

a) **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b) **Reserves policy**

The Trustees, as a commitment to good governance, have established a reserves policy whereby they wish to see the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity to be at least £108,000. At this level the Trustees feel that they would be able to continue the current activities of the charity for a minimum of 6 months in the event of any significant drop in funding. Reserves are reviewed at every board meeting.

c) **Principal sources of funding**

Reckitt Ltd
Legacy Donation
Garfield Western
Brelms Trust

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

PLANS FOR THE FUTURE

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

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

Expand the surplus food collection outlets to provide more affordable food to residents via a number of Hull Community Shops operating out of local facilities.

Expand our Cooking on a Budget and our school projects throughout Hull and the East Riding.

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

a) **Constitution**

Environmental & Management Solutions Limited is registered as a charitable company limited by guarantee and was set up by a Trust deed

b) **Methods of appointment or election of Trustees**

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Environmental & Management Solutions Limited

Report of the Trustees

for the year ended 31st March 2025

c) Organisational structure

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

d) Policies adopted for the induction and training of Trustees.

New trustees are made aware of their responsibilities and the affairs of the charity. All Trustees are kept aware of updates sent out by the Charity Commission

e) Risk management

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06978334 (England and Wales)

Registered Charity number

01132419

Registered office

1 Endeavour Crescent
Hull
East Yorkshire
HU9 5SZ

Trustees

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

Company Secretary

J Boyd

Independent Examiner

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

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



Ms D L North - Trustee

Environmental & Management Solutions Limited

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

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

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

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

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Luke Taylor BsC FCA

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

Date: ... 03/12/2025

Environmental & Management Solutions Limited

Statement of Financial Activities

for the year ended 31st March 2025

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

The notes form part of these financial statements

Environmental & Management Solutions Limited

Balance Sheet

31st March 2025

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

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

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

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

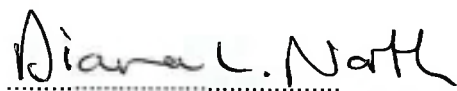
Environmental & Management Solutions Limited

Balance Sheet - continued

31st March 2025

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

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



D L North - Trustee

Environmental & Management Solutions Limited

Notes to the Financial Statements

for the year ended 31st March 2025

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

General information

The charitable company is a company limited by guarantee and registered in England and Wales. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The charities functional and presentation currency is pounds

Income

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

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

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

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Environmental & Management Solutions Limited

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

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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

Depreciation is provided on the following bases:

Motor vehicles 25% reducing balance.

Office equipment 25% reducing balance.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

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

Fund accounting

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

Pension costs and other post-retirement benefits

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

Environmental & Management Solutions Limited

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

4. CHARITABLE ACTIVITIES COSTS

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

5. SUPPORT COSTS

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

6. NET INCOME/(EXPENDITURE)

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

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

Environmental & Management Solutions Limited

Notes to the Financial Statements - continued

for the year ended 31st March 2025

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

8. STAFF COSTS

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

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

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

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

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

Environmental & Management Solutions Limited

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

10. INDEPENDENT EXAMINER REMUNERATION

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

11. TANGIBLE FIXED ASSETS

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

Environmental & Management Solutions Limited

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. MOVEMENT IN FUNDS

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

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

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

Comparatives for movement in funds

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

Environmental & Management Solutions Limited

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

14. MOVEMENT IN FUNDS - continued

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

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

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

15. RELATED PARTY DISCLOSURES

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