

Charity Registration No. 277611

Company Registration No. 01053508 (England and Wales)

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Dr C D Hawkins Dr I Hossack Dr J Rogers Mr G S Kass Mr D Stone Mr I Byrne Mr J Atkinson Mr O Puddle Mrs L Cottrell Ms E Antoniadou Snell Ms J Hill Ms R Jessup Ms E M-Smith	(Appointed 17 July 2019) (Appointed 17 July 2019)  (Appointed 17 April 2019)     (Appointed 17 April 2019) (Appointed 17 April 2019)
<b>Charity number</b>	277611	
<b>Company number</b>	01053508	
<b>Principal address</b>	6-8 Great Eastern Street Shoreditch London EC2A 3NT England	
<b>Registered office</b>	6-8 Great Eastern Street Shoreditch London EC2A 3NT England	
<b>Independent examiner</b>	Sailesh Mehta c/o H W Fisher Chartered Accountants Acre House 11-15 William Road London NW1 3ER	
<b>Bankers</b>	Co-operative Bank Business Direct PO BOX 250 Skelmersdale WN8 6WT	

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**(A COMPANY LIMITED BY GUARANTEE)**  
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# **THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 30 JUNE 2019**

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The trustees present their report and accounts for the year ended 30 June 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and Activities**

The Charity's objects were changed after the passing of a special resolution at the AGM in April 2019. The new objects are to:

- i. advance environmental protection and improvement by promoting a scientific approach to understanding and ensuring the conservation of the physical and natural environment; and
- ii. to advance the education of the public by the provision of research and coordination of education, and to engage with those professionally concerned with environmental work, education or studies.

To do so, the charity undertakes to:

- a. act as a body to provide for consultation and cooperation on matters of public, professional, and academic interest concerning the environmental sciences and other environmental matters.
- b. promote the study, coordination of education and research in environmental sciences, inspiring individuals to study, teach and support the discipline and ensuring that curriculums in further and higher education equip students with the skills they need for a career in the sector.
- c. promote public interest, awareness and involvement in the problems of the environment including the causes, effects and the possible solutions to such problems. To liaise and co-operate with individual persons, national or international agencies or statutory authorities for the purpose of achieving the Objects.
- d. promote dialogue and facilitate collaboration between public, civil and private society to deliver the Objects.
- e. establish standards of competence and ethical codes of practice for those professionally concerned with environmental work, education or studies as a basis against which the public may judge what can be expected of individual professional members of the Institution and for members to know what standards of learning, competence and professional experience are expected of them.
- f. disseminate information on all matters relating to the environmental sciences. g. hold meetings and events as may be thought necessary or to further the Objects.

#### **Public Benefit**

The Trustees paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

The public benefits that flow from our purposes i. are an improved natural environment that benefits health and wellbeing, preserves the natural capital that underpin the economy and protects species. The public benefit that flow from purpose ii. are increased opportunities for individuals to understand the processes of the natural world and how to preserve them. This enhances citizenship and helps individuals make decisions that benefit their communities. For the profession we aim to create an environmental science profession that is informed, trusted and a positive contributor to a sustainable society.

The trustees paid due regard to the guidance issued by the Charity Commission on public benefit. No harm arose from the purposes, and the beneficiaries are the general public, educational institutes and other charitable and Chartered organisations.

#### **Achievements and Performance**

The trustees are satisfied with the performance of the charity this year.

The 2018-19 financial year overlapped with Year 1 and 2 of the IES 2018-2021 strategy. The strategic was built around four priorities:

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 30 JUNE 2019**

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- 1) **Scaling:** rapidly growing turnover, membership and registrant numbers and staff numbers to increase membership services and fund investment.

During the 2018-19 financial year turnover grew by 16%. Subscribing membership grew by 14%, and with the inclusion of our free student grade, the membership was 23% higher than at the end of the previous financial year. Chartered Environmentalists on our register were 11% higher and Chartered Scientists 6% higher. Five individuals were registered to our new designation, Registered Environmental Technician. A new role was created in September 2018, Membership & Projects Officer, which was changed later in the year to Education & Professional Development Officer.

- 2) **Process improvement, digital transformation and automation:** moving a multitude of processes online and automating administration wherever possible to keep costs low, improve the user experience, and minimise the administrative burden.

During the year we launched a new website for the IAQM. A new system was introduced streamlining the process for members to upgrade from Student to Associate. Changes were also made to our application review process, to broaden the pool of assessors.

- 3) **Specialisation:** launching new communities in areas of growth and targeted growth, including challenge-led communities.

We launched our new Marine & Coastal community, an early careers network for air quality practitioners, and expanded the discussion meeting programme in land contamination. We also launched a new conference on Monitoring Air Quality.

- 4) **Reaching new audiences:** expanding our technician programme and public engagement programme to engage with new audiences.

We expanded our free webinar provision, including a new series on entrepreneurship in the environment. The 2018 Burntwood Lecture – with tickets available free of charge to the public – was given by Kathy Willis, Director of Science at the Royal Botanic Gardens, Kew. In the education sphere we published a report, A collaborative approach to improving graduate employment outcomes, supporting the launch of a degree apprenticeship, Environmental Practitioner, and expanded our international accreditation of university programmes. Another strong focus throughout the year was on governance, culminating with a new Object and Articles of Association approved by the AGM in April 2019. In support of these documents, Council made changes were made to the Byelaws, Code of Conduct and a new Scheme of Delegation was developed.

In addition, the IES moved to a new office in February 2019, allowing for the expansion of the team and additional income from the hiring of meeting space.

**Financial Review**

The accounts reflect the income and expenditure for the year to 30 June 2019 and reflect the variety of activities that the Institution undertook. Total income for the year has increased to £444,136 (2018: £382,309). Expenses for the year of £413,234 were higher than the 2018 figure of £364,107.

The primary source of funding for the Institution is from members' subscriptions.

Fund balances at the end of the financial year were £178,475 (2018: £147,573), which the trustees deemed satisfactory, but would keep under review as activities increase.

The close monitoring of finances recommended from the risk assessment of financial activities carried out in previous financial years was maintained. This ensured appropriate balances were maintained and has allowed a successful financial position to be achieved. A formal reserves policy was established some years ago. This was reviewed during the year and was adjusted to match the needs of the charity.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months' contractual and operational expenditure. This has been calculated as £44,505 for the financial year ended 30 June 2019. The trustees continue to consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED  
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 30 JUNE 2019***

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**Plans for future periods**

The 2019-20 financial year covers the rest of Year 2 and some of Year 3 of the current strategy. In addition to the four priorities shown above, the trustees have added a fifth priority "Policy influence: going 'beyond consultations' in ensuring appropriate environmental science information and expert opinion is available to policy-makers."

**Structure, Governance and Management**

The Trustees who served during the year were:

Ms E Antoniadou Snell  
Mr J Atkinson  
Mrs L Cottrell  
Ms J Hill  
Dr C D Hawkins  
Mr D Holmes (retired 17<sup>th</sup> April 2019)  
M P Holmes (retired 17<sup>th</sup> April 2019)  
Dr T Hossack  
Mrs R M Jessup (elected 17<sup>th</sup> April 2019)  
Mr G S Kass  
Mrs E A M Mullings-Smith (elected 17<sup>th</sup> April 2019)  
Mr O C Puddle (elected 17<sup>th</sup> April 2019)  
Dr J Rogers  
Dr L Sloss (retired 17<sup>th</sup> April 2019)  
Mr N Walton (retired 17<sup>th</sup> April 2019)  
Professor P Wheeler (retired 17<sup>th</sup> April 2019)  
Dr J Whelan (retired 17<sup>th</sup> July 2019)

None of the Trustees have any beneficial interest in the company.

The IES is a registered charity and is governed by its Articles of Association and Byelaws. The Charity is a company limited by guarantee. The Trustee Board is responsible for setting out the ongoing strategic direction of the Institution and exercise all the power of the Charity. It also approves the terms of reference and monitors the work of Committees, Panels, external representatives and the CEO, to which certain powers are delegated.

Elected Trustees are elected at the Annual General Meeting each year. The new Articles introduced in 2019 allow for up to four Trustees to be appointed by a majority vote of Council. New trustees are given a trustee induction pack outlining their roles and responsibilities. An induction training session is available and is undertaken by most new trustees. Each year the Council undertakes an audit to identify gaps in knowledge and skills.

The Institution does not have funds for investment purposes, but a surplus amount is held as a reserve. This acts partly as a contingency against unforeseen events, but also as a reserve for the excess of expenditure over income in the latter part of the calendar year. This reserve is held in two ethical bank savings accounts offering a fair measure of return.

The CEO and Honorary Treasurer maintain and review a risk register. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these major risks.

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 30 JUNE 2019***

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**Post Balance Sheet Events**

As stated in note 15 of the accounts, the trustees have considered the effect of the Covid-19 outbreak that has been spreading throughout the world in early 2020 and it may have on the charity's activities. The trustees have planned to take reasonable steps to mitigate against this situation and consider that this outbreak is unlikely to cause a significant disruption to the charity's business and that the charity can continue in operation for the foreseeable future.

The trustees' report was approved by the Board of Trustees.



**Gary Kass**  
Trustee

Dated: 05/06/2020

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**

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I report to the Trustees on my examination of the financial statements of The Institution of Environmental Sciences Limited (the Charity) for the year ended 30 June 2019.

**Responsibilities and basis of report**

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Saailesh Mehta

c/o H W Fisher  
Chartered Accountants  
Acre House  
11-15 William Road  
London  
NW1 3ER

Dated: 11 June 2020



**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 JUNE 2019**

	Notes	Unrestricted funds 2019 £	Unrestricted funds 2018 £
<b>Income from:</b>			
Charitable activities	3	444,059	382,273
Investments	4	77	36
<b>Total income</b>		<u>444,136</u>	<u>382,309</u>
<b>Expenditure on:</b>			
Charitable activities	5	413,234	364,107
<b>Net income for the year/ Net movement in funds</b>		30,902	18,202
Fund balances at 1 July 2018		<u>147,573</u>	<u>129,371</u>
<b>Fund balances at 30 June 2019</b>		<u><u>178,475</u></u>	<u><u>147,573</u></u>

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
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**BALANCE SHEET**

**AS AT 30 JUNE 2019**

	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible assets	9		4,103		2,272
<b>Current assets</b>					
Debtors	11	41,901		24,794	
Cash at bank and in hand		159,433		143,123	
		201,334		167,917	
<b>Creditors: amounts falling due within one year</b>	12	(26,962)		(22,616)	
Net current assets			174,372		145,301
<b>Total assets less current liabilities</b>			178,475		147,573
<b>Income funds</b>					
Unrestricted funds			178,475		147,573
			178,475		147,573

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 June 2019. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

The financial statements were approved by the Trustees on 5th June 2020



Mr G S Kass  
**Trustee**

**Company Registration No. 01053508**

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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**1 Accounting policies**

**Charity information**

The Institution of Environmental Sciences Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 6-8 Great Eastern Street, Shoreditch, London, EC2A 3NT, England.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

As stated in note 15, the trustees have considered the effect of the Covid-19 outbreak, that has been spreading throughout the world in early 2020, on the charity's activities.

The trustees consider that the outbreak is unlikely to cause a significant disruption to the charity's activities and are confident that the charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements. The trustees have a reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

**1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the bank.

**1.5 Resources expended**

Liabilities are recognised as expenditure once there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Support costs and governance costs are allocated to the charitable activity to which they relate in the statement of financial activities.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2019**

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**1 Accounting policies (Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% per annum on cost
Computers	33.33% per annum on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Impairment of fixed assets**

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held at call with banks.

**1.9 Financial instruments**

The Charity only has financial assets and 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.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**1.12 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

**2 Critical accounting estimates and judgements**

The Trustees do not consider there to be any critical accounting estimates or judgements applied in the preparation of the financial statements.

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2019**

**3 Charitable activities**

	<b>Publications &amp; services for members 2019 £</b>	<b>Conferences and consultancy 2019 £</b>	<b>Total 2019 £</b>	<b>Publications &amp; services for members 2018 £</b>	<b>Conferences and consultancy 2018 £</b>	<b>Total 2018 £</b>
Income from charitable activities	376,070	67,989	444,059	325,698	56,575	382,273

**4 Investments**

	<b>Unrestricted funds 2019 £</b>	<b>Unrestricted funds 2018 £</b>
Interest receivable	77	36

**5 Charitable activities**

	<b>Publications &amp; services for members 2019 £</b>	<b>Conferences &amp; consultancy 2019 £</b>	<b>Total 2019 £</b>	<b>Publications &amp; services for members 2018 £</b>	<b>Conferences &amp; consultancy 2018 £</b>	<b>Total 2018 £</b>
Staff costs	223,161	-	223,161	188,414	-	188,414
Depreciation and impairment	3,766	-	3,766	2,166	-	2,166
Publications	52,564	-	52,564	42,818	-	42,818
Meetings and conferences	-	32,260	32,260	-	59,252	59,252
	279,491	32,260	311,751	233,398	59,252	292,650
Share of support costs (see note 6)	93,764	2,800	96,564	64,167	3,107	67,274
Share of governance costs (see note 6)	4,567	352	4,919	3,471	712	4,183
	377,822	35,412	413,234	301,036	63,071	364,107

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2019**

6	Support costs	Support costs	Governance costs	2019	Support costs	Governance costs	2018
		£	£	£	£	£	£
	Premises and services	28,113	-	28,113	21,600	-	21,600
	Administrative expenses	54,641	-	54,641	38,001	-	38,001
	Computer and website	11,003	-	11,003	4,566	-	4,566
	Travel	2,807	-	2,807	3,107	-	3,107
	Accountancy	-	4,919	4,919	-	4,183	4,183
		<u>96,564</u>	<u>4,919</u>	<u>101,483</u>	<u>67,274</u>	<u>4,183</u>	<u>71,457</u>
	Analysed between						
	Charitable activities	<u>96,564</u>	<u>4,919</u>	<u>101,483</u>	<u>67,274</u>	<u>4,183</u>	<u>71,457</u>

Premises and services includes operating lease costs of £18,000 (2018 : £18,000).

Governance costs includes payment to the independent examiner £3,000 (2018 : £3,000) for independent examination fees and £1,919 (2018 : £1,183) for other services.

**7 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration during the year. 5 Trustees were reimbursed travel and subsistence expenses totalling £1,247 (2018 : None of the Trustees received any remuneration during the year. 3 Trustees were reimbursed travel and subsistence expenses totaling £297).

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2019**

**8 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2019</b>	<b>2018</b>
	<b>Number</b>	<b>Number</b>
	7	6
	<u>7</u>	<u>6</u>

**Employment costs**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Wages and salaries	201,262	171,145
Social security costs	16,133	13,022
Other pension costs	5,766	4,247
	<u>223,161</u>	<u>188,414</u>

The number of employees whose annual remuneration was £60,000 or more were:

	<b>2019</b>	<b>2018</b>
	<b>Number</b>	<b>Number</b>
£60,000 to £69,999	1	-
	<u>1</u>	<u>-</u>

Contributions totalling £3,198 (2018: £nil) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

**9 Tangible fixed assets**

	<b>Fixtures, fittings &amp; equipment</b>	<b>Computers</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 July 2018	439	6,230	6,669
Additions	3,085	2,512	5,597
	<u>3,524</u>	<u>8,742</u>	<u>12,266</u>
At 30 June 2019	3,524	8,742	12,266
<b>Depreciation and impairment</b>			
At 1 July 2018	253	4,144	4,397
Depreciation charged in the year	881	2,885	3,766
	<u>1,134</u>	<u>7,029</u>	<u>8,163</u>
At 30 June 2019	1,134	7,029	8,163
<b>Carrying amount</b>			
At 30 June 2019	<u>2,390</u>	<u>1,713</u>	<u>4,103</u>
At 30 June 2018	<u>186</u>	<u>2,086</u>	<u>2,272</u>

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2019**

<b>10</b>	<b>Financial instruments</b>	<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
	<b>Carrying amount of financial assets</b>		
	Debt instruments measured at amortised cost	17,309	3,051
		=====	=====
	<b>Carrying amount of financial liabilities</b>		
	Measured at amortised cost	26,962	18,881
		=====	=====
<b>11</b>	<b>Debtors</b>	<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Trade debtors	10,809	2,609
	Other debtors	6,500	463
	Prepayments and accrued income	24,592	21,722
		-----	-----
		41,901	24,794
		=====	=====
<b>12</b>	<b>Creditors: amounts falling due within one year</b>	<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
	Other taxation and social security	-	3,735
	Other creditors	23,662	15,867
	Accruals and deferred income	3,300	3,014
		-----	-----
		26,962	22,616
		=====	=====
<b>13</b>	<b>Retirement benefit schemes</b>		
	<b>Defined contribution schemes</b>		
	The Charity operates a defined contribution pension scheme for all qualifying employees. Contributions are payable by the company for the year.		
	The charge to profit and loss in respect of defined contribution schemes was £5,766 (2018 : £4,247).		
<b>14</b>	<b>Operating lease commitments</b>		
	At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:		
		<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
	Within one year	30,500	18,000
	Between two and five years	19,500	4,500
		-----	-----
		50,000	22,500
		=====	=====



**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2019**

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**15 Events after the reporting date**

The Trustees have considered the effect of the Covid-19 outbreak, that has been spreading throughout the world in early 2020, on the charity's activities. The trustees have considered the impact on our activities, supply chains, outstanding debts, impacts on our events calendar and other income-generating activities and our reserve levels.

This outbreak is likely to cause some disruption to our activities, but the extent and quantum of the disruption remains unclear at the date of approval of these financial statements. The 2020/21 budget has been stress-tested under three scenarios and milestones and potential mitigation strategies put in place to monitor and respond to which scenario pathway the organisation is on.

**16 Related party transactions**

There were no disclosable related party transactions during the year (2018: none).

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows:

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	74,824	61,639
	<u>          </u>	<u>          </u>