

Charity Registration No. 277611

Company Registration No. 1053508 (England and Wales)

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**

**(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 30 JUNE 2015**

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

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**Directors**

Mr R Barrowcliffe  
Mr P Holmes  
Professor J Irwin  
Dr G Kass  
Professor J W S Longhurst  
Dr D Muir  
Professor N Nelson  
Professor W Pope  
Dr L Richards  
Professor C Roberts  
Dr P Shaw  
Professor P Wheeler  
Dr J Whelan

**Secretary**

Professor J W S Longhurst

**Charity number**

277611

**Company number**

1053508

**Principal address**

34 Grosvenor Gardens  
London  
SW1W 0DH

**Registered office**

34 Grosvenor Gardens  
London  
SW1W 0DH

**Accountants**

A G Rich  
c/o H W Fisher & Company  
Chartered Accountants  
Acre House  
11-15 William Road  
London  
NW1 3ER

**Bankers**

Co-operative Bank  
Business Direct  
PO BOX 250  
Skelmersdale  
WN8 6WT

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# THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED

## (A COMPANY LIMITED BY GUARANTEE)

### DIRECTORS' REPORT

#### FOR THE YEAR ENDED 30 JUNE 2015

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The Directors present their report and accounts for the year ended 30 June 2015.

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 the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

#### **Structure, governance and management**

The Charity is a company limited by guarantee. The Charity's objects are to advance the education of the public in the environmental sciences. In order to do so, the charity undertakes to:

- (a) act as a body to provide for full consultation and co-operation on matters of public and professional interest concerning the environmental sciences and other environmental matters;
- (b) promote disciplinary, inter-disciplinary and multi-disciplinary studies of the environment;
- (c) promote the co-ordination of education and research in the environmental sciences;
- (d) promote local, national and international public interest, awareness and involvement in the problems of the world environment including the causes, effects and the possible solutions to such problems and to liaise and co-operate with individual persons, national or international agencies or statutory authorities for the purpose of achieving the said object; and
- (e) establish standards of competence and ethical codes of practice for those professionally concerned with inter-disciplinary environmental work, education of studies as a basis against which the public may judge what can be expected of individual professional members of the institution and for the said members to know that standards of learning, competence and professional experience are expected of them.

The Directors, who are also the directors for the purpose of company law, who served during the year were:

Dr H A Barrett-Mold	(Resigned 1 May 2015)
Mrs J Blumhof	(Resigned 1 May 2015)
Mr R Barrowcliffe	
Dr J R Burns	(Resigned 9 July 2015)
Dr M Everard	(Resigned 1 May 2015)
Mr P Holmes	
Professor J Irwin	
Dr G Kass	(Appointed 1 May 2015)
Professor J W S Longhurst	
Dr D Muir	
Professor N Nelson	
Professor W Pope	
Dr L Richards	
Professor C Roberts	
Dr P Shaw	
Professor P Wheeler	
Dr J Whelan	

None of the Directors has any beneficial interest in the company. All of the Directors are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustees are elected at the Annual General Meeting each year. New trustees are given a trustee pack outlining their roles and responsibilities. An 'Away Day' session is also held on a regular basis, which includes trustee training components.

The business of the Institution of Environmental Sciences (IES) is managed by an elected Council. The IES is a member of three umbrella groups organised as the Society for the Environment, the Science Council and the European Network of Environmental Professionals (ENEP).

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 a ethical bank savings account offering a fair measure of return as well as ready accessibility.

# THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED (A COMPANY LIMITED BY GUARANTEE) DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2015

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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.

## Objectives and activities

The policies adopted in furtherance of these objects are to:

- a) maintain an effective executive operation to support the activities of the Institution;
- b) continue the operation of sustainable financial regulations to ensure financial viability;
- c) review financial management and operational practices in order to improve overall operations;
- d) encourage an increase in membership numbers through the development of specific initiatives;
- e) maintain and improve member services;
- f) enhance communication with members, the general public and stakeholders; and
- g) seek to work in collaboration with other environmental organisations.

The trustees are satisfied with the performance of the charity this year. In addition to the normal and on-going activities, the Institution has continued to develop a number of activities. These included the following:

- (a) the continued support for the Institute of Air Quality Management and Committee of Heads of Environmental Sciences;
- (b) the maintenance of an active involvement in organisations such as the Society for the Environment, Science Council, the Environmental Policy Forum and the European Network of Environmental Professionals;
- (d) the organisation of events that contribute to the continuous professional development of our members;
- (e) be the voice for our members on national policy issues pertaining to the environmental sciences, including the development of guidance;
- (e) awarding the John Rose Prize for dissemination of scientific research and the Ian McCrae Travel Award; and
- (f) supporting graduates seeking work by running CV clinics and a mentoring scheme.

## Achievements and performance

The trustees are satisfied with the performance of the charity this year. In addition to the normal and on-going activities, the IES has continued to develop a number of activities. These included the following:

The following policies were adopted for the next year:

- to launch an online tool for members to record their CPD;  
Action: A new tool was launched in February 2015.

- to further develop our programme of events, in particular regional events;  
Action: Our events programme was expanded with events taking place in a number of regions.

- to review staffing numbers and increase where appropriate;  
Action: Extra capacity was added by employing interns on short term contracts where necessary.

- to increase the number of members;  
Action: Marketing initiatives resulted in an increase in subscribing membership of 7% over the year.

- to launch ESOS and REnvTech as two new designations for members;  
Action: The IES was successful in getting licenses to award both designations.

- to promote the accreditation activities of the IES with national and international Higher and Further Education providers;  
Action: The number of programmes accredited by CHES/IES continued to increase.

- to continue to explore pertinent issue for the sector;  
Action: Journals were published on Water Security, the National Ecosystems Assessment and New materials & circular economy. Reports were published on Salary survey, Funding streams, Older members finding work, Annual Report, Membership Survey and EPUK/IAQM Planning Guidance.

# THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED

## (A COMPANY LIMITED BY GUARANTEE)

### DIRECTORS' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 30 JUNE 2015

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- to continue to develop the Analysis pages of the IES website;  
Action: A number of analysis pieces were published.

- to move to a new office location that suits our increased size;  
Action: In March 2015 the IES moved to a new location.

- to maintain an active role with the Society for the Environment, ENEP, the Science Council and the Environmental Policy Forum; and  
Action: Active involvement was continued in all three umbrella organisations.

- to continue to review the financial position and operations, including suitability of the reserves policy.  
Action: the reserves policy was reviewed and increased.

- To review and update the reserves policy, in line with the operation of sustainable financial regulations to ensure financial viability and growth in funds. Actions: the reserves policy was reviewed and increased to reflect the increased staff numbers.

#### **Public benefit statement**

The sections of this report above entitled "Objectives and Activities" and "Achievements and Performance" sets out The Institution of Environmental Sciences Limited objectives and reports on the activity and successes in the year to 30th June 2015 as well as explaining the plans for the current financial year. The Charity work benefits Environmental Scientists, Government, Businesses, Higher and Further Education Institutes and the Public.

The Directors have considered this matter and concluded:

1. That the aims of the organisation continue to be charitable;
2. That the aims of the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
3. That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
4. That there is no detriment or harm arising from the aims or activities.

#### **Financial review**

The accounts reflect the income and expenditure for the year to 30 June 2015, and reflect the variety of activities that the Institution.

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

Reserve funds were satisfactory at the end of the financial year, and an instruction given to increase them for the following financial year to reflect an increase in activities. This includes maintenance of a lease on office premises in Central London. A proportion of the additional costs accruing to this were defrayed by contributions from outside sources.

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 and set as three months of normal contractual expenditure. This was reviewed during the year and was increased 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 month's contractual expenditure. 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.

#### **Asset cover for funds**

Note sets out an analysis of the assets attributable to the various funds and a description of the trusts. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED  
(A COMPANY LIMITED BY GUARANTEE)  
DIRECTORS' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2015**

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**Plans for the future**

The following policies were adopted for the next year:

- to grow the balance sheet by reviewing our membership pricing structure, event fees, accreditation fees and engage in a marketing drive;
- to further develop our programme of events;
- to promote the accreditation activities of the IES with national and international Higher and Further Education providers;
- to continue to explore pertinent issue for the sector;
- to continue to develop the Analysis pages of the IES website;
- to maintain an active role with the Society for the Environment, ENEP, the Science Council and the Environmental Policy Forum; and
- to continue to review the financial position and operations, including suitability of the reserves policy.

On behalf of the board of Directors

**Professor N Nelson**

Director

Dated: .....

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

## TO THE DIRECTORS OF THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED

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I report on the accounts of the Charity for the year ended 30 June 2015, which are set out on pages 6 to 11.

### Respective responsibilities of Directors and examiner

The Directors, who are also the directors of The Institution of Environmental Sciences Limited for the purposes of company law, are responsible for the preparation of the accounts. The Directors consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;  
have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

### A G Rich

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

Dated: .....

**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 2015**

	Notes	2015 £	2014 £
<b><u>Incoming resources from generated funds</u></b>			
Voluntary income	2	-	4,250
Investment income	3	81	120
		<u>81</u>	<u>4,370</u>
Incoming resources from charitable activities	4	<u>209,415</u>	<u>200,805</u>
<b>Total incoming resources</b>		<u>209,496</u>	<u>205,175</u>
<b><u>Resources expended</u></b>			
<b>Charitable activities</b>			
Publications & services for members		185,567	194,432
Conferences & consultancy		25,701	24,607
<b>Total charitable expenditure</b>		<u>211,268</u>	<u>219,039</u>
Governance costs		<u>5,507</u>	<u>4,134</u>
<b>Total resources expended</b>		<u>216,775</u>	<u>223,173</u>
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(7,279)</b>	<b>(17,998)</b>
Fund balances at 1 July 2014		<u>93,970</u>	<u>111,968</u>
<b>Fund balances at 30 June 2015</b>		<u><b>86,691</b></u>	<u>93,970</u>

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**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**

**AS AT 30 JUNE 2015**

	Notes	2015 £	£	2014 £	£
<b>Fixed assets</b>					
Tangible assets	8		1,592		2,881
<b>Current assets</b>					
Debtors	9	13,697		10,411	
Cash at bank and in hand		106,605		102,075	
		<u>120,302</u>		<u>112,486</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(35,203)</u>		<u>(21,397)</u>	
<b>Net current assets</b>			<u>85,099</u>		<u>91,089</u>
<b>Total assets less current liabilities</b>			<u><u>86,691</u></u>		<u><u>93,970</u></u>
<b>Income funds</b>					
Unrestricted funds			<u>86,691</u>		<u>93,970</u>
			<u><u>86,691</u></u>		<u><u>93,970</u></u>

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 2015. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and if 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 accounts, so far as applicable to the company.

The accounts were approved by the Board on .....

.....  
 Professor N Nelson  
**Director**

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2015**

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**1 Accounting policies**

**1.1 Basis of preparation**

The accounts have been prepared under the historical cost convention.

The Charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small Charity.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

**1.2 Incoming resources**

Gifts and services in kind are included at the cost of provision by the donor or at an estimate of gross value to the charity.

Donations, grants and other forms of voluntary income are recognised as incoming resources when receivable.

Subscription income is accounted for the year it is due.

**1.3 Resources expended**

Costs are allocated to charitable activities on the basis of time spent on those activities or on the usage of shared facilities where applicable.

Expenditure is included on an accruals basis.

Governance costs includes costs attributable to the management of the charity's assets, administration of the charity and compliance with statutory requirements along with the costs of managing charitable projects.

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	15% per annum on cost
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**1.5 Leasing and hire purchase commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

**1.6 Accumulated funds**

Unrestricted funds are general funds that are available for the use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

**2 Voluntary income**

	<b>Total</b>	Total
	<b>2015</b>	2014
	£	£
Donations and gifts	-	4,250
	<u>                    </u>	<u>                    </u>

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2015**

**3 Investment income**

	2015 £	2014 £
Interest receivable	<b>81</b>	120

**4 Incoming resources from charitable activities**

	2015 £	2014 £
Publications and services for members	<b>195,683</b>	188,690
Conferences and consultancy	<b>13,732</b>	12,115
	<b>209,415</b>	200,805

**5 Total resources expended**

	Staff costs £	Depreciation £	Other costs £	Total 2015 £	Total 2014 £
<b>Charitable activities</b>					
<u>Publications &amp; services for members</u>					
Activities undertaken directly	88,797	1,289	95,481	185,567	194,432
<u>Conferences &amp; consultancy</u>					
Activities undertaken directly	13,104	-	12,597	25,701	24,607
	<b>101,901</b>	<b>1,289</b>	<b>108,078</b>	<b>211,268</b>	219,039
<b>Governance costs</b>	-	-	<b>5,507</b>	<b>5,507</b>	4,134
	<b>101,901</b>	<b>1,289</b>	<b>113,585</b>	<b>216,775</b>	223,173

Gross expenditure for the year is stated after charging operating lease rentals of £15,465 (2014- £15,638).

**6 Directors**

None of the Directors (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2015**

**7 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2015</b>	2014
	<b>Number</b>	Number
Administrative support	<u>4</u>	<u>4</u>

**Employment costs**

	<b>2015</b>	2014
	<b>£</b>	£
Wages and salaries	<b>92,754</b>	98,500
Social security costs	<b>8,636</b>	8,585
Other pension costs	<b>511</b>	1,240
	<u><b>101,901</b></u>	<u>108,325</u>

There were no employees whose annual emoluments were £60,000 or more.

**8 Tangible fixed assets**

	<b>Fixtures, fittings &amp; equipment</b>
	<b>£</b>
<b>Cost</b>	
<b>At 1 July 2014 and at 30 June 2015</b>	<u><b>16,620</b></u>
<b>Depreciation</b>	
At 1 July 2014	13,739
Charge for the year	<u>1,289</u>
<b>At 30 June 2015</b>	<u><b>15,028</b></u>
<b>Net book value</b>	
<b>At 30 June 2015</b>	<u><u><b>1,592</b></u></u>
At 30 June 2014	<u><u>2,881</u></u>

**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE ACCOUNTS (CONTINUED)**  
**FOR THE YEAR ENDED 30 JUNE 2015**

<b>9 Debtors</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade debtors	<b>8,235</b>	3,235
Prepayments and accrued income	<b>5,462</b>	7,176
	<u><b>13,697</b></u>	<u>10,411</u>

<b>10 Creditors: amounts falling due within one year</b>	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Taxes and social security costs	<b>2,840</b>	3,057
Other creditors	<b>28,505</b>	7,702
Accruals	<b>3,858</b>	10,638
	<u><b>35,203</b></u>	<u>21,397</u>

<b>11 Pension and other post-retirement benefit commitments</b>		
<b>Defined contribution</b>		
	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Contributions payable by the company for the year	511	1,240
	<u>511</u>	<u>1,240</u>

**12 Commitments under operating leases**

At 30 June 2015 the company had annual commitments under non-cancellable operating leases as follows:

	<b>Land and buildings</b>	
	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Expiry date:		
Within one year	-	14,059
Between two and five years	<b>20,700</b>	-
	<u><b>20,700</b></u>	<u>14,059</u>