

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 2020**

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

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<b>Trustees</b>	Mr J Atkinson Ms E Antoniadis Snell Ms E Brierley (Elected 15 July 2020) Mr I Byrne (Treasurer) Mrs L Cottrell Mrs J Hill (Vice-Chair) Dr I Hossack Ms R Jessup Mr G S Kass (Chair) Ms C McHugh (Elected 15 July 2020) Ms E Mullings-Smith Mr O Puddle Dr J Rogers Mr D Stone
<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 HW Fisher LLP 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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**THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED**  
**(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 2020**

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The Trustees present their report and financial statements for the year ended 30 June 2020.

The financial statements 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)" (effective from 1 January 2019).

#### **Objectives and activities**

The Charity's 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 fulfil these Objects, the charity undertakes the following activities:

- a. To 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. To 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. To 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. To promote dialogue and facilitate collaboration between public, civil and private society to deliver the Objects.
- e. To 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. To disseminate information on all matters relating to the environmental sciences.
- g. To hold meetings and events as may be thought necessary or to further the Objects.

#### **Public Benefit**

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

Our purpose as outlined in our strategy is to create an environmental science profession that is informed, trusted and a positive contributor to a sustainable society.

Public benefits arise from our two Objects. The public benefits that flow from Object I are an improved natural environment that benefits health and wellbeing, preserves the natural capital that underpins the economy, and protects species. The public benefits that flow from Object 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.

In May 2020 the IES committed to setting and delivering a greenhouse gas reduction target from its own operations in line with a below 2°C climate change scenario.

# THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED

## (A COMPANY LIMITED BY GUARANTEE)

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

**FOR THE YEAR ENDED 30 JUNE 2020**

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#### **Achievements and performance**

The trustees are very satisfied with the performance of the charity this year, particularly considering the pressures from the impacts of the Covid-19 pandemic in the latter part of the financial year.

The 2019-20 financial year overlapped with Year 2 and 3 of the IES 2018-2021 strategy. The strategic is built around four priorities:

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

During the 2019-20 financial year income grew by 4 per cent. The number of subscribing members grew by over 10 per cent, and with the inclusion of our free student grade, total membership was 13 per cent higher than at the end of the previous financial year. Our number of Chartered Environmentalists grew by 7 per cent and Chartered Scientists by 4 per cent. In September 2019 we launched a new workshop to help members achieve Chartered Scientist status. In April 2020, a new staff role was created, Engagements & Communities Officer, to oversee our growing communities. The Policy Officer role was re-established after a year's absence.

- 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.

A digital roadmap was developed, and improvements were made to our online events management system. An updated CPD tool was rolled out alongside a major database update, which will allow for greater automation in the future.

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

Over the 2019-20 financial year we launched an early careers network for land contamination specialists and the IES joined the Specialist in Land Condition (SiLC) network. IAQM expanded its mission to indoor air quality and launched a new conference on the theme. In collaboration with the Institute of Business Ethics they designed and ran a new workshop to help members navigate ethical dilemmas. We published guidance on the Experience and qualifications to demonstrate competence in different EIA roles' and looked at the potential of digital EIA.

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

In summer 2019 the IES ran a series of film screenings and debates around the country to help members of the public understand climate change and its impacts. The 2019 Burntwood Lecture was given by Sir Ian Boyd, ex Chief Scientific Advisor at Defra, on responding to environmental challenges.

Over the financial year we published journals on 'The new radicalism in environmental engagement', 'The search for tranquillity', 'Reframing and responding to natural disasters', 'The world wakes up to waste' and 'Talking tactics: Environmental protection and armed conflicts'. We also published our biennial salary and workplace survey report.

In response to Covid-19 we published blogs on the impact of policy, pointed members to home schooling resources, mental health resources and helped translate the Government Covid-19 guidance for the environmental sector. We ran a forum series of webinars looking at legal, safety and workplace issues arising from Covid-19. We shifted the delivery of our training online and provided additional support for members seeking to become Chartered through our Chartership Hotseat webinar series.

#### **Financial review**

The accounts reflect the income and expenditure for the year to 30 June 2020 and reflect the variety of activities that the Institution undertook. Total income for the year has increased to £463k (2019: £444k). Expenses for the year of £421k were slightly higher than the 2019 figure of £413k.

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

# THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED

## (A COMPANY LIMITED BY GUARANTEE)

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

**FOR THE YEAR ENDED 30 JUNE 2020**

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Fund balances at the end of the financial year were £220k (2019: £178k), which the trustees deemed satisfactory, but would keep under review as activities increase. A formal reserve policy, reviewed on an annual basis and adjusted to meet the needs of the charity, is in place that states 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 £55,333 for the financial year ended 30 June 2020. It is the policy of the charity that 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.

#### **Plans for future periods**

The 2020-21 financial year covers the final year of the current strategy. Throughout 2020 we will be exploring our research themes to underpin the 2021-24 strategy, that will be launched in April 2021.

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

The Charity is a company limited by guarantee.

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

Dr C D Hawkins	(Resigned 15 July 2020)
Mr J Atkinson	
Ms E Antoniadis Snell	
Mr I Byrne	(Appointed 17 July 2019)
Mrs L Cottrell	
Ms J Hill	
Dr I Hossack	
Ms R Jessup	
Mr G S Kass	
Ms E Mullings-Smith	
Mr O Puddle	
Dr J Rogers	
Mr D Stone	(Appointed 17 July 2019)
Dr J Whelan	(Resigned 17 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 the Trustees. 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. The Trustees regularly 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) (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2020**

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**Impact of Covid-19**

The trustees have considered the effect of the Covid-19 outbreak is having, and may have, on the charity's activities. The trustees and executive undertook steps in 2020 to mitigate against the loss of membership income and have successfully found new sources of income to replace lost income resulting from social distancing regulations and the economic impacts of Covid-19. We therefore 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.



**Mr G S Kass**

Trustee  
Dated: 29 Mar 2021

**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 2020.

**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.



Sailesh Mehta  
c/o HW Fisher LLP  
Chartered Accountants  
Acre House  
11-15 William Road  
London  
NW1 3ER

29 Mar 2021

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 2020**

	Notes	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<b><u>Income from:</u></b>			
Charitable activities	3	462,633	444,059
Investments	4	202	77
<b>Total income</b>		<u>462,835</u>	<u>444,136</u>
<b><u>Expenditure on:</u></b>			
Raising funds	5	901	594
Charitable activities	6	419,993	412,640
<b>Total resources expended</b>		<u>420,894</u>	<u>413,234</u>
<b>Net income for the year/ Net movement in funds</b>		41,941	30,902
Fund balances at 1 July 2019		<u>178,475</u>	<u>147,573</u>
<b>Fund balances at 30 June 2020</b>		<u><u>220,416</u></u>	<u><u>178,475</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**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**

**AS AT 30 JUNE 2020**

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	10		2,156		4,103
<b>Current assets</b>					
Debtors	11	33,169		41,901	
Cash at bank and in hand		269,541		159,433	
		<u>302,710</u>		<u>201,334</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(34,450)</u>		<u>(26,962)</u>	
Net current assets			268,260		174,372
<b>Total assets less current liabilities</b>			<u>270,416</u>		<u>178,475</u>
<b>Creditors: amounts falling due after more than one year</b>					
	13		(50,000)		-
<b>Net assets</b>			<u>220,416</u>		<u>178,475</u>
<b>Income funds</b>					
Unrestricted funds			220,416		178,475
			<u>220,416</u>		<u>178,475</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 2020.

The directors 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.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

29 Mar 2021

The financial statements were approved by the Trustees on .....



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 2020**

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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)" (effective from 1 January 2019). 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**

The trustees have considered the effect of the Covid-19 outbreak, that has been spreading throughout the world since early 2020, on the charity's activities.

The trustees consider that the prolonged 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.

##### **1.4 Income**

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 Expenditure**

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**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2020**

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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.

All assets costing more than £500 are capitalized.

**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 as an expense on a straight line basis over the term of the relevant lease.

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

**FOR THE YEAR ENDED 30 JUNE 2020**

**2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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

**3 Charitable activities**

	Publications & Conferences and services for members 2020 £	Conferences and consultancy 2020 £	Total 2020 £	Publications & Conferences and services for members 2019 £	Conferences and consultancy 2019 £	Total 2019 £
Income from charitable activities	421,468	41,165	462,633	376,070	67,989	444,059

**4 Investments**

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	202	77

**5 Raising funds**

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
<u>Fundraising and publicity</u>		
Fundraising agents	901	594

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

**FOR THE YEAR ENDED 30 JUNE 2020**

**6 Charitable activities**

	<b>Publications &amp; services for members</b>	<b>Conferences &amp; consultancy</b>	<b>Total 2020</b>	<b>Publications &amp; services for members</b>	<b>Conferences &amp; consultancy</b>	<b>Total 2019</b>
	<b>2020</b>	<b>2020</b>		<b>2019</b>	<b>2019</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	231,251	-	231,251	223,161	-	223,161
Depreciation and impairment	2,810	-	2,810	3,766	-	3,766
Publications	32,456	-	32,456	27,516	-	27,516
Events & Training	-	18,320	18,320	-	23,981	23,981
Travel	-	50	50	-	50	50
	<u>266,517</u>	<u>18,370</u>	<u>284,887</u>	<u>254,443</u>	<u>24,031</u>	<u>278,474</u>
Share of support costs (see note 7)	127,743	1,854	129,597	126,447	2,800	129,247
Share of governance costs (see note 7)	5,222	287	5,509	4,567	352	4,919
	<u>399,482</u>	<u>20,511</u>	<u>419,993</u>	<u>385,457</u>	<u>27,183</u>	<u>412,640</u>

Prior year comparison for expenditure has been reclassified where necessary to enable comparison with current year information but the total expenditure for 2019 has not changed.

**7 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2020</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Premises and services	38,900	-	38,900	36,363	-	36,363
Administrative expenses	73,220	-	73,220	74,446	-	74,446
Computer and website	15,623	-	15,623	15,248	-	15,248
Travel	1,854	-	1,854	2,800	-	2,800
Accountancy	-	5,509	5,509	-	4,919	4,919
	<u>129,597</u>	<u>5,509</u>	<u>135,106</u>	<u>129,247</u>	<u>4,919</u>	<u>134,166</u>
Analysed between Charitable activities	<u>129,597</u>	<u>5,509</u>	<u>135,106</u>	<u>129,247</u>	<u>4,919</u>	<u>134,166</u>

Premises and services includes operating lease costs of £26,000 (2019 : £18,000).

Governance costs includes payment to the independent examiner £3,000 (2019 : £3,000) for independent examination fees and £2,509 (2019 : £1,919) for other services.

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

**FOR THE YEAR ENDED 30 JUNE 2020**

**8 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration or benefits during the year (2019 : none). 4 Trustees were reimbursed travel and subsistence expenses totalling £556 (2019 : 5 trustees were reimbursed a total of £1,247).

**9 Employees**

**Number of employees**

The average monthly number of employees during the year was:

<b>2020</b>	<b>2019</b>
<b>Number</b>	<b>Number</b>
6	7
<u>6</u>	<u>7</u>

**Employment costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	205,620	201,262
Social security costs	19,712	16,133
Other pension costs	5,919	5,766
	<u>231,251</u>	<u>223,161</u>

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

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
£60,000 to £69,999	1	1
	<u>1</u>	<u>1</u>

Contributions totalling £3,282 (2019: £3,198) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

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

**FOR THE YEAR ENDED 30 JUNE 2020**

<b>10 Tangible fixed assets</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Computers</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 July 2019	3,524	8,742	12,266
Additions	863	-	863
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2020	4,387	8,742	13,129
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>			
At 1 July 2019	1,134	7,029	8,163
Depreciation charged in the year	1,097	1,713	2,810
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2020	2,231	8,742	10,973
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>			
At 30 June 2020	2,156	-	2,156
	<u>          </u>	<u>          </u>	<u>          </u>
At 30 June 2019	2,390	1,713	4,103
	<u>          </u>	<u>          </u>	<u>          </u>
<b>11 Debtors</b>		<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Trade debtors		1,210	10,809
Other debtors		6,500	6,500
Prepayments		25,459	24,592
		<u>          </u>	<u>          </u>
		33,169	41,901
		<u>          </u>	<u>          </u>
<b>12 Creditors: amounts falling due within one year</b>		<b>2020</b>	<b>2019</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Deferred income	<b>14</b>	19,120	-
Other creditors		11,586	23,662
Accruals		3,744	3,300
		<u>          </u>	<u>          </u>
		34,450	26,962
		<u>          </u>	<u>          </u>



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

**FOR THE YEAR ENDED 30 JUNE 2020**

**13 Creditors: amounts falling due after more than one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Loans	50,000	-
	<u>50,000</u>	<u>-</u>

Bounceback loan of £50,000 was taken out as a precautionary measure by the Institution relatively early in the pandemic, before it was possible to estimate the effect of the pandemic on the finances.

**14 Deferred income**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Event income received in advance	19,120	-
	<u>19,120</u>	<u>-</u>

**15 Retirement benefit schemes**

**Defined contribution schemes**

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 £5,919 (2019 : £5,766).

**16 Operating lease commitments**

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>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Within one year	19,500	30,500
Between two and five years	-	19,500
	<u>19,500</u>	<u>50,000</u>
	<u>19,500</u>	<u>50,000</u>

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**17 Related party transactions**

There were no other disclosable related party transactions during the year (2019: none).

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	76,784	74,824
	<u>76,784</u>	<u>74,824</u>