

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 2021

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

Trustees	Mr J Atkinson Ms E Antoniadou Snell (Vice-Chair) Ms E Brierley Mr I Byrne (Treasurer) Mrs L Cottrell Ms J Hill (Chair) Dr I Hossack Ms R Jessup Ms C McHugh Ms E Mullings-Smith Mr O Puddle Dr J Rogers Mr D Stone
Chief Executive Officer	Adam Donnan
Charity number	277611
Company number	01053508
Principal address	6-8 Great Eastern Street Shoreditch London EC2A 3NT England
Registered office	6-8 Great Eastern Street Shoreditch London EC2A 3NT England
Independent examiner	Sailesh Mehta c/o HW Fisher LLP Chartered Accountants Acre House 11-15 William Road London NW1 3ER
Bankers	Co-operative Bank Business Direct PO BOX 250 Skelmersdale WN8 6WT

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

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15

THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 30 JUNE 2021

The Trustees present their report and financial statements for the year ended 30 June 2021.

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 August 2020 the IES committed to achieving climate neutrality by pledging to the UNFCCC Climate Neutral Now campaign. The IES also undertakes an annual Environmental and Sustainability Audit under the principles of The Natural Step framework.

THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

Achievements and performance

The Trustees are very satisfied with the performance of the charity this year, particularly considering the ongoing impacts of the Covid-19 pandemic during the financial year.

The 2020-21 financial year was the final year of the IES 2018-2021 strategy. The strategy is built around five priorities:

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

During the 2020-21 financial year income grew by 9 per cent. The number of subscribing members grew by over 7 per cent. The number of Chartered Environmentalists registered through the IES grew by 14 per cent and Chartered Scientists by 11 per cent. We added a new Register, Registered Environmental Practitioner, aimed at individuals with a level 5 qualification or higher and at least two years' work experience.

- 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 new mentoring platform was launched in January 2021, allowing for an increase in the number of mentoring streams and reducing administration in the matching of mentees to mentors.

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

Our communities continued to develop and expand. We have developed further governance mechanisms to manage their expanding workload. We were pleased to be able to shift the delivery of our Land Condition Symposium and the IAQM's DMUG conference online, so that members could continue accessing CPD while social distancing regulations were in place.

A new COP26 community was established to ensure that our work in the lead up to COP26 was member-led. We launched a survey and case studies to support members facing environmental injustice, with plans for this to be turned into a community or network.

IAQM, our sister organisation covering air quality, ran a packed calendar of events, published two position statements on 'Use of Screening Tools for Preliminary Determination of the Significance of Pollutant Sources' and 'Indoor Air Quality Assessment Levels'.

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

The 2020 Burntwood Lecture was given by Professor Jim Skea, Co-Chair of IPCC Working Group III, on the topic of 'Is there coherent scientific advice in support of environmental action?'

Over the financial year we published journals on 'Reconnecting society with its ecological roots', 'The value of an environmental science education', 'Creating a sustainable future: the Decade of Ocean Science' and 'Improving indoor air quality'. We also updated our 'Influencing the UK Parliament' report and published the results of our annual membership survey.

- 5) **Policy influence:** going 'beyond consultations' in ensuring that appropriate environmental science information and expert opinion is available to policy-makers.

We trailed a new approach to putting together expert panels to produce policy outputs. This process led to the publication and advocacy of a policy report, 'Sustainable, healthy, and resilient: Practice-based approaches to land and soil management'.

Another central theme for our policy work was shaped around the lead up to the COP26 climate conference, themed around the acronym, STAGES (Sustainability, Transformation, Adaptation, Green society, Economy and Solutions). We also championed a green recovery through our policy outputs.

We continued supporting our members during the Covid-19 pandemic including those facing furlough and redundancy. We ran forums on 'Supporting managers through the uncertainty of lifting lockdown', 'Research & Funding in a Covid-19 world' and 'The impact of Covid-19 on environmental science datasets'. We published a report, 'Working through a pandemic: The evolving impact of Covid-19 on the environmental sector', gathering evidence of the impact on the sector.

THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

We supported our members' career development through three online CV clinic workshops and through our Chartership hotseat webinars.

We worked towards improving diversity and inclusion in the sector by publishing analysis on 'Addressing roadblocks for gender nonconforming environmental scientists' and 'Women's leadership in the water sector', and initiating a project investigating the experiences of ethnic minorities in the environmental sector.

Financial review

The accounts reflect the income and expenditure for the year to 30 June 2021 and the variety of activities that the Institution undertook. Total income for the year has increased to £510,572 (2020: £462,835). Expenses for the year of £460,105, were slightly higher than the 2020 figure of £420,894.

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

Fund balances at the end of the financial year were £270,883 (2020: £220,416), which the Trustees deemed satisfactory, but will 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, and funds to cover the remainder of our office lease. This was calculated as £117,900 for the financial year ended 30 June 2021. 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 2021-24 strategy, Guiding Transformative Change, covers the next three financial years. The new strategy sets the following priorities:

1. Have a primary focus on solutions, not just highlighting problems
2. Stimulate public conversations and help individuals and society cope with change
3. Maximise the role of IES members as influencers and innovators
4. Go beyond observing and reporting on the sector to making strategic interventions
5. Increase our international focus

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

Mr J Atkinson

Ms E Antoniadis Snell

Ms E Brierley

Mr I Byrne

Mrs L Cottrell

Ms J Hill

Dr I Hossack

Ms R Jessup

Mr G S Kass

(Retired 21 April 2021)

Ms C McHugh

Ms E Mullings-Smith

Mr O Puddle

Dr J Rogers

Mr D Stone

THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

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. Up to four Appointed Trustees can 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 undertaken by all new Trustees. The Trustees regularly undertake 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.

Risk assessment of key risks

The CEO, Programme Lead and Treasurer maintain and review a risk register. The Trustees review this on an annual basis and receive updates quarterly. 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 Trustees' report was approved by the Board of Trustees.



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Ms Julie Hill

Trustee 30 Mar 2022
Dated:

**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

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 2021.

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.

HW Fisher LLP

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

31 Mar 2022
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 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from:			
Voluntary income	3	24,160	-
Charitable activities	4	486,314	462,633
Investments	5	98	202
Total income		510,572	462,835
Expenditure on:			
Raising funds	6	221	901
Charitable activities	7	459,884	419,993
Total resources expended		460,105	420,894
Net income for the year/ Net movement in funds		50,467	41,941
Fund balances at 1 July 2020		220,416	178,475
Fund balances at 30 June 2021		270,883	220,416

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 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	11		2,620		2,156
Current assets					
Debtors	12	45,607		33,169	
Cash at bank and in hand		329,306		269,541	
		<u>374,913</u>		<u>302,710</u>	
Creditors: amounts falling due within one year	13	<u>(67,300)</u>		<u>(34,450)</u>	
Net current assets			307,613		268,260
Total assets less current liabilities			<u>310,233</u>		<u>270,416</u>
Creditors: amounts falling due after more than one year					
	14		(39,350)		(50,000)
Net assets			<u>270,883</u>		<u>220,416</u>
Income funds					
Unrestricted funds			270,883		220,416
			<u>270,883</u>		<u>220,416</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 2021.

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.

The financial statements were approved by the Trustees on 30 Mar 2022



Ms J Hill
 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 2021

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 prolonged 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 2021

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 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.

1.9 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.

1.10 Retirement benefits

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

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.

THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

3 Voluntary income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Grant Income	24,160	-
	<u>24,160</u>	<u>-</u>

4 Charitable activities

	Publications & Conferences and services for members 2021 £	Conferences and consultancy 2021 £	Total 2021 £	Publications & Conferences and services for members 2020 £	Conferences and consultancy 2020 £	Total 2020 £
Income from charitable activities	454,805	31,509	486,314	421,468	41,165	462,633
	<u>454,805</u>	<u>31,509</u>	<u>486,314</u>	<u>421,468</u>	<u>41,165</u>	<u>462,633</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	98	202
	<u>98</u>	<u>202</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Fundraising agents	221	901
	<u>221</u>	<u>901</u>

THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

7 Charitable activities

	Publications & services for members	Conferences & consultancy	Total 2021	Publications & services for members	Conferences & consultancy	Total 2020
	2021	2021		2020	2020	
	£	£	£	£	£	£
Staff costs	298,968	-	298,968	231,251	-	231,251
Depreciation and impairment	1,866	-	1,866	2,810	-	2,810
Publications	39,278	-	39,278	32,456	-	32,456
Events & Training	-	9,353	9,353	-	18,320	18,320
Travel	-	-	-	-	50	50
	<u>340,112</u>	<u>9,353</u>	<u>349,465</u>	<u>266,517</u>	<u>18,370</u>	<u>284,887</u>
Share of support costs (see note 8)	105,203	-	105,203	127,743	1,854	129,597
Share of governance costs (see note 8)	5,093	123	5,216	5,222	287	5,509
	<u>450,408</u>	<u>9,476</u>	<u>459,884</u>	<u>399,482</u>	<u>20,511</u>	<u>419,993</u>

8 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Premises and services	33,296	-	33,296	38,900	-	38,900
Administrative expenses	56,573	-	56,573	73,220	-	73,220
Computer and website	13,984	-	13,984	15,623	-	15,623
Travel	1,350	-	1,350	1,854	-	1,854
Accountancy	-	5,216	5,216	-	5,509	5,509
	<u>105,203</u>	<u>5,216</u>	<u>110,419</u>	<u>129,597</u>	<u>5,509</u>	<u>135,106</u>
Analysed between						
Charitable activities	<u>105,203</u>	<u>5,216</u>	<u>110,419</u>	<u>129,597</u>	<u>5,509</u>	<u>135,106</u>

Premises and services includes operating lease costs of £23,725 (2020 : £26,000).

Governance costs includes payment to the independent examiner £3,000 (2020 : £3,000) for independent examination fees and £2,216 (2020 : £2,509) 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 2021

9 Trustees

No Trustees were reimbursed for travel and subsistence expenses during the year (2020: 4 trustees were reimbursed a total of £556).

10 Employees

Number of employees

The average monthly number of employees during the year was:

2021	2020
Number	Number
10	6
<u>10</u>	<u>6</u>

Employment costs

	2021	2020
	£	£
Wages and salaries	265,626	205,620
Social security costs	25,729	19,712
Other pension costs	7,613	5,919
	<u>298,968</u>	<u>231,251</u>

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

	2021	2020
	Number	Number
£60,000 to £69,999	1	1
	<u>1</u>	<u>1</u>

Contributions totalling £3,331 (2020: £3,282) 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 2021

11 Tangible fixed assets

	Fixtures, fittings & equipment	Computers	Total
	£	£	£
Cost			
At 1 July 2020	4,387	8,742	13,129
Additions	-	2,330	2,330
	<u>4,387</u>	<u>11,072</u>	<u>15,459</u>
At 30 June 2021	4,387	11,072	15,459
	<u>4,387</u>	<u>11,072</u>	<u>15,459</u>
Depreciation			
At 1 July 2020	2,231	8,742	10,973
Depreciation charged in the year	1,097	769	1,866
	<u>3,328</u>	<u>9,511</u>	<u>12,839</u>
At 30 June 2021	3,328	9,511	12,839
	<u>3,328</u>	<u>9,511</u>	<u>12,839</u>
Carrying amount			
At 30 June 2021	1,059	1,561	2,620
	<u>1,059</u>	<u>1,561</u>	<u>2,620</u>
At 30 June 2020	2,156	-	2,156
	<u>2,156</u>	<u>-</u>	<u>2,156</u>

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	6,014	1,210
Other debtors	6,500	6,500
Prepayments	33,093	25,459
	<u>45,607</u>	<u>33,169</u>
	<u>45,607</u>	<u>33,169</u>

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
	Notes	
Bank loans		-
Deferred income	15	19,120
Other creditors		11,586
Accruals		3,744
		<u>67,300</u>
		<u>67,300</u>

THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

14 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Loans	39,350	50,000
	<u> </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.

15 Deferred income

	2021	2020
	£	£
Event income received in advance	-	19,120
Grant income received in advance	23,627	-
	<u> </u>	<u> </u>
	<u>23,627</u>	<u>19,120</u>

16 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 £7,613 (2020 : £5,919).

17 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:

	2021	2020
	£	£
Within one year	16,900	19,500
Between two and five years	12,675	-
	<u> </u>	<u> </u>
	<u>29,575</u>	<u>19,500</u>

THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

18 Related party transactions

There were no other disclosable related party transactions during the year (2020: none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2021	2020
	£	£
Aggregate compensation	77,936	76,784
	<u>77,936</u>	<u>76,784</u>