

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 2022

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

Trustees	Ms E Antoniadou Snell (Vice-Chair) Ms E Brierley Mr I Byrne (Treasurer) Dr B Devereux Mr A E Hill Ms J Hill (Chair) Ms R Jessup Ms C McHugh Ms E Mullings-Smith Mr N Parker Mr A Rachwal Dr J Rogers Dr E Valentine
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	Andrew Rich 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)
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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 2022

The Trustees present their report and financial statements for the year ended 30 June 2022.

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 (the Institution of Environmental Sciences, abbreviated hereon to IES or the Institution) 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 unite science and people to resolve environmental challenges. We aim to create and sustain a knowledgeable, skilled, diverse and trusted environmental science profession engaged in the transformation 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 and the IES became a signatory to the Professional Bodies Climate Action Charter just before COP26. The Institution also regularly undertakes an 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 2022

Achievements and performance

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

The 2021-22 financial year was the first year of the IES 2021-2024 Strategy: Guiding Transformative Change.

Strategic themes: Maintaining focus

1. Specialisation of membership services and reaching new audiences.

Our communities (special interest groups) continued to develop and expand. We had established a COP26 community to support our work leading up to COP26. After this conference, this group morphed into the Climate Action Community, a permanent IES community with the remit of promoting the work of experts and evidence around climate change and driving change to ensure adaptation measures are accurate, ambitious and achievable.

In Autumn 2020, the IES conducted a survey to understand the experiences of environmental professionals who have been affected by issues relating to environmental justice or incidents where environmental science and science-based advice has been compromised or ignored in decision-making. This led to the formation of the Environmental Justice Network in October 2021. This network is designed to provide a safe space for environmental professionals to discuss and share their experience of environmental justice and hear from invited external speakers on topical issues.

The Institute of Air Quality Management (IAQM), an entity with the IES family of brands, continued its expansion into indoor air quality with the publications of Indoor Air Quality Guidance: Assessment, Monitoring, Modelling and Mitigation in September 2021.

The IES put in a bid to be the inheritor organisation for the vision and mission of the Foundation for Water Research (FWR), a charity registered in England no. 1086685, and was delighted to be chosen by the FWR trustees as the inheritor organisation. This merger will extend our activities around the supply, conservation and stewardship of water. The merger took place in the first month of the 2022-23 financial year, but the preparatory work was undertaken in this financial year.

2. Be the recognised voice for environmental science professionals, working to promote evidence-informed policy making.

In July 2021 we published Transformative Action & Local Knowledge: Six Dynamic Ways to Fight Climate Change. The report highlighted how crucial local scales will be to combating climate change, prompting ongoing work by the Institution to promote knowledge-sharing between Local Authorities. The report was sent to Members of Parliament and more than 200 Local Authorities.

After a year bringing together voices from across the environmental sciences to find solutions to the climate crisis, the IES published its Manifesto for Transformative Change, setting out a pathway towards a sustainable society, underpinned by science. The manifesto was released at COP26, where the IES became an admitted observer to the UNFCCC process, attending the exclusive 'blue zone' to stand up for the voice of environmental science in the negotiations. At the beginning of 2022, we published a gap analysis on the UK Government's progress against the recommendations in the manifesto.

The IES's quarterly journal, environmental SCIENTIST, looked at the themes of animal migration, climate action, sustainable transport and 50 years of environmental sciences and the IES.

3. Scale the organisation in numbers of members, registers, turnover and accreditations.

During the 2021-22 financial year income grew by 5 per cent, mostly driven by a 4 per cent increase in subscribing members. The number of Chartered Environmentalists registered through the IES increased by 7 per cent and the number of Chartered Scientists by 2 per cent. At the end of the financial year there were 3 per cent more IAQM members and 9 per cent more Accredited Members of our education arm, the Committee of Heads of Environmental Sciences (CHES).

THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2022

Strategic themes: Operating model

1. Recognising our position and role in the wider ecosystem, broadening collaboration, and realising our potential as a convening body

The STAGES work that the IES undertook in the run up to COP26 was built around six stages: sustainability, transformation, adaptation, green society, economy and solutions. For each stage we produced a mix of outputs and engaged with key partners to maximise our impact and develop shared narratives. Across these six themes, the IES used its platform to generate conversations and to clarify key areas of consensus and conflict which needed to be addressed ahead of the conference. To support this work, we established a network of stakeholder organisations representing 15 environmental or scientific disciplines, who were sent updates throughout the year.

The 2021 Burntwood Lecture was given by Professor Joanna D. Haigh, on the Meaning of Net Zero. We hosted the event in a hybrid format, welcoming attendees in person at Burlington House in London, as well as virtually via a YouTube live stream.

2. Making our horizon scanning an 'event', then organise functions around critical issues identified.

In 2023 the IES will be undertaking a yearlong horizon scanning exercise. Some planning on was undertaken around this work, but the delivery of this will be in 2023.

In February 2022, the IES established a new Policy Committee to support the work of our policy staff and horizon scan policy issues.

3. Increasing understanding and use of public engagement.

In March 2022, a series of videos were published on our YouTube channel explaining our policy work around Land and Soil Management. The intended audience for this were the general public.

During the financial year we ran 55 lunchtime webinars that were delivered free of charge and open to the public, with over 3,000 attendees. Our webinars and other resources are available on our YouTube channel, which at the end of the financial year had over 1,000 subscribers.

4. Equipping members for the future

Our biennial report on salary and workplace satisfaction report was published in October 2021, providing a valuable insight into salary trends and job satisfaction across the environmental science sector.

Our report A Challenging environment: Experiences of ethnic minority environmental professionals concluded with a set of recommendations for members to take forward into their own workplaces. We will be building on this research in the future in the second stage of our diversity initiatives.

Our Manifesto for Transformative Change set out 54 recommendations for global climate action, as well as the analysis and evidence to support them, informed by our discussions throughout the year leading up to COP26.

We ran a pilot policy training event to test how we could upskill our members in policy engagement. This pilot was a success and will be taken forward in the next financial year.

In July 2021 we undertook a survey seeking to find out member views on net zero ambitions and the skills that will be needed to deliver them. We will be using these findings going forward to provide tailored CPD opportunities. We also became a signatory to the Professional Bodies Climate Action Charter, one objective of which is to develop collaborative, interdisciplinary resources related to net zero.

5. Increase marketing

In 2022, we began our exploration of a full rebrand of the organisation. Our communication plan has also shifted towards long-form, search engine optimised content to further drive views on social media to key conversion points on our website.

THE INSTITUTION OF ENVIRONMENTAL SCIENCES LIMITED

(A COMPANY LIMITED BY GUARANTEE)

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

FOR THE YEAR ENDED 30 JUNE 2022

In 2022 we celebrated our 50th anniversary, with a number of events and outputs to raise the profile of the Institution and celebrate our contributions to shaping the environmental sector since 1972.

6. Seamless digital experience

The IES team continued its shift to cloud based working post-Covid and continued innovating in the delivery of online events.

Financial review

The accounts reflect the income and expenditure for the year to 30 June 2022 and the variety of activities that the Institution undertook. Total income for the year has increased to £530,294 (2021: £510,572). Expenses for the year of £537,488, were higher than the 2021 figure of £460,105.

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

Fund balances at the end of the financial year were £263,690 (2021: £270,883), 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 2022. 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:

Ms E Antoniadis Snell	
Mr J Atkinson	(Resigned 21 April 2022)
Ms E Brierley	
Mr I Byrne	
Mrs L Cottrell	(Resigned 21 April 2022)
Dr B Devereux	(Appointed 22 April 2022)
Mr A E Hill	(Appointed 22 April 2022)
Ms J Hill	
Dr I Hossack	(Resigned 21 April 2022)
Ms R Jessup	
Ms C McHugh	
Ms E Mullings-Smith	
Mr N Parker	(Appointed 22 April 2022)
Mr O Puddle	(Resigned 21 April 2022)
Dr J Rogers	
Mr D Stone	(Resigned 21 April 2022)

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

FOR THE YEAR ENDED 30 JUNE 2022

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.

During the year to 30 June 2022, the Institution did not have funds for investment purposes, but a surplus amount was 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 Senior Management Team 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 2023

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 2022.

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.

Andrew Rich

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

30 Mar 2023

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 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from:			
Voluntary income	3	33,137	24,160
Charitable activities	4	497,125	486,314
Investments	5	32	98
Total income		<u>530,294</u>	<u>510,572</u>
Expenditure on:			
Raising funds	6	865	221
Charitable activities	7	536,623	459,884
Total resources expended		<u>537,488</u>	<u>460,105</u>
Net (expenditure)/income for the year/ Net movement in funds		(7,194)	50,467
Fund balances at 1 July 2021		<u>270,884</u>	<u>220,416</u>
Fund balances at 30 June 2022		<u><u>263,690</u></u>	<u><u>270,883</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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		2,298		2,620
Current assets					
Debtors	12	50,506		45,607	
Cash at bank and in hand		284,181		329,306	
		<u>334,687</u>		<u>374,913</u>	
Creditors: amounts falling due within one year	13	<u>(43,489)</u>		<u>(67,300)</u>	
Net current assets			291,198		307,613
Total assets less current liabilities			293,496		310,233
Creditors: amounts falling due after more than one year					
	14		(29,806)		(39,350)
Net assets			<u>263,690</u>		<u>270,883</u>
Income funds					
Unrestricted funds			263,690		270,883
			<u>263,690</u>		<u>270,883</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 2022.

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.

30 Mar 2023

The financial statements were approved by the Trustees on



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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 2022

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

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

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

FOR THE YEAR ENDED 30 JUNE 2022

1 Accounting policies

(Continued)

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.

3 Voluntary income

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Grant Income	33,137	24,160
	<u> </u>	<u> </u>

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

FOR THE YEAR ENDED 30 JUNE 2022

4 Charitable activities

	Publications & Conferences and services for members	Conferences and consultancy	Total 2022	Publications & Conferences and services for members	Conferences and consultancy	Total 2021
	2022	2022		2021	2021	
	£	£	£	£	£	£
Income from charitable activities	468,905	28,220	497,125	454,805	31,509	486,314
	<u>468,905</u>	<u>28,220</u>	<u>497,125</u>	<u>454,805</u>	<u>31,509</u>	<u>486,314</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	32	98
	<u>32</u>	<u>98</u>

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Fundraising agents	865	221
	<u>865</u>	<u>221</u>

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

FOR THE YEAR ENDED 30 JUNE 2022

7 Charitable activities

	Publications & services for members	Conferences & consultancy	Total 2022	Publications & services for members	Conferences & consultancy	Total 2021
	2022	2022		2021	2021	
	£	£	£	£	£	£
Staff costs	319,834	37,272	357,106	298,968	-	298,968
Depreciation and impairment	2,570	-	2,570	1,866	-	1,866
Publications	35,677	-	35,677	39,278	-	39,278
Events & Training	-	19,040	19,040	-	9,353	9,353
	<u>358,081</u>	<u>56,312</u>	<u>414,393</u>	<u>340,112</u>	<u>9,353</u>	<u>349,465</u>
Share of support costs (see note 8)	115,618	-	115,618	105,203	-	105,203
Share of governance costs (see note 8)	5,908	704	6,612	5,093	123	5,216
	<u>479,607</u>	<u>57,016</u>	<u>536,623</u>	<u>450,408</u>	<u>9,476</u>	<u>459,884</u>

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Premises and services	30,307	-	30,307	33,296	-	33,296
Administrative expenses	69,239	-	69,239	56,573	-	56,573
Computer and website	14,835	-	14,835	13,984	-	13,984
Travel	1,237	-	1,237	1,350	-	1,350
Accountancy	-	6,612	6,612	-	5,216	5,216
	<u>115,618</u>	<u>6,612</u>	<u>122,230</u>	<u>105,203</u>	<u>5,216</u>	<u>110,419</u>
Analysed between						
Charitable activities	<u>115,618</u>	<u>6,612</u>	<u>122,230</u>	<u>105,203</u>	<u>5,216</u>	<u>110,419</u>

Premises and services includes operating lease costs of £16,900 (2021 : £23,725).

Governance costs includes payment to the independent examiner £3,000 (2021 : £3,000) for independent examination fees and £3,612 (2021 : £2,216) for other services.

9 Trustees

One Trustee were reimbursed for travel and subsistence expenses during the year for £45.40 (2021: NIL).

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

FOR THE YEAR ENDED 30 JUNE 2022

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	12	10
	<u>12</u>	<u>10</u>

Employment costs

	2022	2021
	£	£
Wages and salaries	315,429	265,626
Social security costs	30,174	25,729
Other pension costs	11,503	7,613
	<u>357,106</u>	<u>298,968</u>

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

	2022	2021
	Number	Number
£70,000 to £79,999	-	1
£80,000 to £89,999	1	-
	<u>1</u>	<u>-</u>

Contributions totalling £5,532 (2021: £3,331) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

11 Tangible fixed assets

	Fixtures, fittings & equipment	Computers	Total
	£	£	£
Cost			
At 1 July 2021	4,387	11,072	15,459
Additions	-	2,248	2,248
	<u>4,387</u>	<u>13,320</u>	<u>17,707</u>
At 30 June 2022	4,387	13,320	17,707
	<u>4,387</u>	<u>13,320</u>	<u>17,707</u>
Depreciation			
At 1 July 2021	3,328	9,511	12,839
Depreciation charged in the year	1,059	1,511	2,570
	<u>4,387</u>	<u>11,022</u>	<u>15,409</u>
At 30 June 2022	4,387	11,022	15,409
	<u>4,387</u>	<u>11,022</u>	<u>15,409</u>
Carrying amount			
At 30 June 2022	-	2,298	2,298
	<u>-</u>	<u>2,298</u>	<u>2,298</u>
At 30 June 2021	1,059	1,561	2,620
	<u>1,059</u>	<u>1,561</u>	<u>2,620</u>

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

FOR THE YEAR ENDED 30 JUNE 2022

12 Debtors		2022	2021
		£	£
Amounts falling due within one year:			
Trade debtors		6,511	6,014
Other debtors		6,500	6,500
Prepayments		37,495	33,093
		<u>50,506</u>	<u>45,607</u>

13 Creditors: amounts falling due within one year		2022	2021
		£	£
	Notes		
Bank loans		10,650	10,650
Deferred income	15	3,400	23,627
Other creditors		24,368	29,272
Accruals		5,071	3,751
		<u>43,489</u>	<u>67,300</u>

14 Creditors: amounts falling due after more than one year		2022	2021
		£	£
Loans		29,806	39,350
		<u>29,806</u>	<u>39,350</u>

Bounceback loan of £50,000 was taken out in 2021 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		2022	2021
		£	£
Grant income received in advance		3,400	23,627
		<u>3,400</u>	<u>23,627</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 £11,503 (2021 : £7,613).

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:

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

FOR THE YEAR ENDED 30 JUNE 2022

17 Operating lease commitments	(Continued)	
	2022	2021
	£	£
Within one year	16,900	16,900
Between two and five years	29,575	12,675
	<u>46,475</u>	<u>29,575</u>

18 Related party transactions

There were no other disclosable related party transactions during the year (2021: none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2022	2021
	£	£
Aggregate compensation	84,863	77,936
	<u>84,863</u>	<u>77,936</u>