
**THE UNITED KINGDOM
ENVIRONMENTAL LAW ASSOCIATION**

**(Company limited by guarantee no. 2133283
registered charity no. 299498)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008**

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(Company limited by guarantee no. 2133283, registered charity no. 299498)

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2008

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REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2008



**The United Kingdom Environmental Law Association
Making the law work for a better environment**

Main activities and achievements during 2008

The UK Environmental Law Association (UKELA) aims to make the law work for a better environment. This includes raising awareness and advancing education of the public about environmental law. The outcomes UKELA aims for are a better quality environment and helping people help themselves to a better environment. This benefits everyone, especially those particularly badly affected by poor environmental quality, and also benefits habitats, species, air, soil and water quality. UKELA's trustees took some bold steps in that direction in 2008 which will result in significant progress in 2009.

Overview

The highlights of the year were:

- input into significant level of Government legislative activity on climate change; the Regulatory Enforcement and Sanctions Act (which includes penalties reform as advocated by UKELA); the planning bill
- "Law and Your Environment" – which aims to give easy access information on environmental law via the internet was nearing completion and an endowment fund set up to make sure it is maintained in future years
- A draft of international research on the application of Wild Law in practice was published and discussed at a workshop which attracted an international audience
- One of the most successful conferences (in terms of attracting delegates and paying its way) in UKELA's history was held at Kent University
- Young UKELA was launched to provide support for younger members
- A student bursary scheme was launched to provide support to interns with environmental organisations
- More students, academics and environmental consultants joined UKELA
- Working with new partners, including a regular UKELA column in the IEMA's journal, the environmentalist

There were also some disappointments.

- The Northern Ireland government decided not to set up an independent Environment Agency, as recommended by expert advisers, UKELA and NGOs in the province.
- Despite many efforts "Law and Your Environment" did not attract external funding to get it on line – fantastic support from volunteer helpers working alongside Cardiff University will however mean it can be published early in 2009, at least in part.
- Not all UKELA's regional groups managed to hold events for members, although overall the events programme was more packed than ever.

UKELA's work has been monitored against its strategic aims set out in its strategic plan, which began in July 2006 and runs until July 2009.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2008

The Council Members, who are also the Directors of the Charity for the purposes of company law and the Trustees for charity law purposes, submit their Annual Report and Financial Statements for the period 1 January - 31 December 2008. The Council Members confirm that the Annual Report and Financial statements of the charity comply with current statutory requirements and the requirements of the Charity's governing document, the Memorandum and Articles of Association.

Objects

The primary objects of the Charity, which was established in 1986, are to promote for the benefit of the public generally the enhancement and conservation of the environment in the United Kingdom and in particular to advance the education of the public in all matters relating to the development, teaching, application and practice of law relating to the environment. There were no changes in objects during the year.

Organisation of the Charity

The role of the elected Council is to set the policy and direction of the organisation and to monitor performance against agreed targets. As the current three year strategic plan entered its final year, Council members were thinking about the next plan and putting work in hand to draw up the strategy from 2009. The work was undertaken by the paid contractors and the organisation's many volunteers.

The Council met quarterly with a Chair, Vice-Chair and Treasurer. Peter Kellett took over from Daniel Lawrence as Chair at the AGM, with Mark Brumwell taking over from Peter Kellett as Vice-Chair. Jim Drysdale remained as Treasurer. The Executive Committee carried out a more hands-on management role between Council meetings.

Council Members undertake roles such as co-ordinating the Charity's Working Parties (this work was carried out by Colleen Theron) and Regional Groups (Mark Poustie). The Company Secretary is Council member Michael Woods.

The paid contractors remained in place for the year with Vicki Elcoate as Executive Director and Alison Boyd as Member Support Officer. The Membership Secretary function continued to be provided by the Chartered Institution of Wastes Management.

Method of appointment or election of Council Members

Council members are elected annually by the members of the Charity at the Annual General meeting, which was held at the Conference at Kent University on 22 June 2008.

The Charity has no issued share capital or debentures, hence there are no directors' interests requiring disclosure.

The Annual General Meeting was held at the Conference at Bath University on 24 June 2007. Over 100 members were in attendance and they voted on and accepted the changes to the Constitution. At the AGM Andrew Bryce, founder member of UKELA who has held a number of key roles within the organisation, was awarded Honorary Membership in recognition of his achievements and support of the organisation.

REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2008

Review of developments, activities and achievements

Aim 1: Influencing

We will develop a systematic approach to identifying and prioritising key issues for UKELA to take forward with a view to enhancing UKELA's reputation and profile domestically and internationally and to enhance awareness and knowledge of environmental law.

Key outcomes and activities:

UKELA aimed to influence key legislation going through Parliament: the Climate Bill; the Regulatory Enforcement and Sanctions Bill and the Planning Bill. It made representations to Government on a number of legal points, some of which were taken up. In addition discussions with decision makers were held on these topics. The working parties also made a joint submission as part of further work on the Environmental Liability Directive.

UKELA helped launch the report on Access to Justice in Environmental Matters, chaired by Mr Justice Sullivan, with the support of Kings College. This recommended some significant changes to legal practice and processes which would help implement the Aarhus Convention more effectively in the UK.

Working parties covered the areas of Contaminated Land, Corporate Due Diligence; Insurance and Liability, Nature Conservation, Planning and Sustainable Development, Environmental Litigation, Northern Ireland, Waste, Climate Change, Scottish Law, and Water. Steps were taken to improve the delivery of less active working parties.

UKELA's trustees carried out an extensive review of the effectiveness of the working parties and identified ways in which they could become more influential. This included agreement to appoint a paid contractor to support the volunteers for a trial period. This appointment will begin early in 2009.

UKELA's patrons continued to provide invaluable support by chairing key events or by speaking in public on issues of UKELA's concern. Thanks go to The President, Lord Justice Carnwath, Baroness Young of Old Scone; Professor Richard Macrory of UCL; Professor Sir Francis Jacobs of Kings College London; Tom Burke, environmental policy advisor.

Aim 2: Climate Change

To inform and actively influence the broad law and policy debate on climate change including the measures to reduce greenhouse gas emissions and manage their impacts at the international, EU and domestic level

The climate change working party published a summary of climate change laws, which has been widely welcomed. A thinktank was held on climate change, jointly with the European Environmental Law Association, involving people from a range of disciplines. Climate change regulation was discussed at events particularly in relation to legal practice in the USA and Australia, and a submission was made to the Royal Commission on Environmental Pollution on climate change adaptation.

Aim 3: Better regulation

To help deliver more effective and efficient environmental regulation including enforcement at the EU and UK level, not lower standards nor less regulation unless the same or better outcomes will be achieved

A major event was held to discuss the Regulatory Enforcement and Sanctions Bill, in partnership with the Health and Safety Lawyers' Association. This focused on implementation of the new administrative penalties regime. A number of responses were made to consultations to seek to improve them in line with better regulation principles.

REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2008

It was disappointing that the Northern Ireland government did not accept recommendations, from a diversity of organisations including UKELA, to establish an independent Environment Agency. UKELA plans to influence the new arrangements to ensure the best environmental outcomes.

Aim 4: Broaden the appeal

We will significantly increase and diversify UKELA's membership including representation on the strategic bodies

Achievements

The Membership Development Working Group kept member numbers under review and reported a 5% increase on individual and corporate members; Student numbers 2% up, academics increased significantly and consultants remained buoyant. Overall membership income target exceeded; paid up mailing list including corporate named contacts increased from 1,161 at the end of 2007 to 1,411 by the end of 2008.

Over 80 students booked onto a careers advice social evening and gave positive feedback. A group of academic members designed a bursary scheme, supported by Council, which will provide up to £5000 for those on internships in public benefit environmental law organisations in 2009. The annual moot and article competitions were well supported and the quality of entries was excellent.

Links were developed with other organisations and a one day conference on planning and energy organised with the Institution of Environmental Management and Assessment in York for early 2009. Young UKELA – aimed at qualified lawyers with less than seven years' practice – was launched with presentations on a range of issues suited to that audience.

Aim 5: Networking and communications

To promote and develop networking opportunities amongst individuals and organisations with an interest in environmental law and disseminate information about environmental law

Achievements

The annual conference at Kent University proved very popular, with excellent papers and speakers attracting a large turnout. Baroness Young started events with a thought provoking presentation and there were many discussions on the theme of "the Challenging new World of Environmental Regulation". The papers were published in December by Environmental Law and Management and sent to all members. London meetings were held on Corporate Social Responsibility, Earth Jurisprudence and Climate Change and the annual Garner lecture, this year by Richard Hawkins, attracted a large audience and much discussion. Seven editions of UKELA's journal, e-law, were published under the editorship of Cate Davey, with a new design format being introduced to make the contents easier to access.

The Wild Law group, in partnership with the Gaia Foundation, set out on an ambitious project – to produce an international research paper on Wild Law in practice. UKELA Council members, Begonia Filgueira and Ian Mason, carried out much of the work with a team of volunteers from around the globe. The draft report was published at the Wild Law Workshop at Derbyshire, attended by 50 delegates. Further work was carried out to complete the report which will be published in spring 2009 and a more proactive Wild Law group was set up to provide guidance and resources for Wild Law work.

www.ukela.org was relaunched in March on a content management system basis – allowing it to be more easily kept up to date. Its profile improved on search engines and there has been much positive feedback.

After 4 years' development the e-library – which aims to provide environmental law information to the person in the street – moved close to going live. UKELA's trustees invested reserves in securing expert help from Cardiff University to get the legal content onto the site and to have it designed. It

REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2008

was disappointing that there was no external funding forthcoming for this project which aims to provide a significant public benefit by helping people help themselves to a better environment. Launch is expected early in 2009 and special thanks go to Professor Robert Lee and Tamara Egede of Cardiff University for all their help, and to untiring volunteer, Andy Stone. The trustees also set up an endowment fund, to gather funds which will provide an income to have the site maintained in future. The Lord Nathan Memorial Fund (in memory of its past President) aims to raise £285,000 so that a permanent, up to date, environmental law resource is available to the public.

Aim 6: Good governance

To ensure the management and leadership of UKELA complies with best practice in good governance and is statutorily compliant

Achievements

The main concern for the trustees was ensuring the finances were secure in the face of the credit crunch and UKELA's banking arrangements with RBS. Steps were taken to attempt to diversify and secure some funds against the risks. There were also difficulties with direct debit arrangements which took some time to sort out. As the Treasurer's term of office comes to an end, a process was started to find a replacement.

The trustees took advice and started to move the main contractors onto an employed basis. The policy of ensuring all systems are written down has been implemented and is working effectively. The operations manual was reviewed and updated as was the risk plan and training for staff and trustees was provided, with the aim of complying with good governance practice. Events' bookings were moved to an online system, which although resource intensive to set up, has improved bookings' rates and feedback. The next step is an online payment system for events, which provide a substantial proportion of UKELA's income. The first ever on-line vote was held, for the UKELA Council elections, making it easier for members to participate.

Resources

Volunteer support

A huge vote of thanks goes to the President, Lord Justice Carnwath, for all his help both behind the scenes and at UKELA events. The patrons have provided much needed advice and helped with high profile activities. As ever, the backbone of UKELA is the membership, which continues to support the organisation with suggestions, organising and attending events, sharing ideas and knowledge and generally making the organisation work effectively.

Council Members and other members of the Charity continued to provide their services free – on Working Parties, the Executive Committee, Regional Groups, and in other ways. UKELA enjoys a high level of support from engaged and expert volunteers who provided the governance, organisation of major events and advice on the formulation of UKELA's published views. It is fortunate to find such a reserve of enthusiasm amongst, on the whole, busy working professionals. UKELA is also grateful to the students who helped with events in 2008 and provided some much needed energy and enthusiasm – this is very much appreciated. The numerous speakers who also willingly give presentations, sometimes travelling long distances to do so, are the mainstay of much of the work UKELA does in informing, educating and provoking debate which further environmental law. They often do this for minimal expenses. Thanks go to all of you.

UKELA is particularly grateful to the 2008 chairs, Daniel Lawrence until July, and Peter Kellett, from July. The commitment both have brought to these roles is immensely valued. The Treasurer, James Drysdale and his assistant, Gillian Proudfoot, also provided sterling service in some difficult circumstances.

REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2008

UKELA is grateful to all its members who have helped the organisation deliver a good service to members and by providing expertise and enthusiasm for sound environmental law. UKELA particularly wants to thank those members, not on Council nor group convenors, who provide outstanding levels of help: Donald McGillivray from Kent University; Prof Robert Lee from Cardiff University; Valerie Fogleman of Stevens and Bolton.

Paid support

UKELA had paid professional support Vicki Elcoate (Executive Director -strategic planning, policy development and communications) and Alison Boyd (Member Support Officer – regional groups, member development, events, mailings to members). UKELA is grateful to the Chartered Institution of Wastes Management in providing an efficient membership administration service for UKELA.

Sponsorship and Partnerships

UKELA could not do all it does without such a high level of support from its member private companies and legal partnerships with related interests. Support was provided either in kind (e.g. by providing venues for meetings and administrative support) or by financial contributions. It really would be impossible to hold such high quality meetings and conferences without help of this kind.

- The UKELA conference would not have been possible without the support of the main sponsors 39 Essex Street and WSP. Others also sponsored various aspects of the conference, including for the first time organic and local produce (thanks Landmark Chambers).
- The UKELA mooting competition for 2007-2008 was kindly sponsored by No 5 Chambers and Oxford University Press provided editions of Environment Law by Bell and McGillivray.
- UKELA is grateful to Herbert Smith for its continuing support for the programme of London meetings and to Kings College for hosting the launch of the Access to Justice report.
- The Garner lecture was hosted at Freshfields, as was the Regulatory Reforms event.
- Environmental Law and Management kindly published the UKELA 2008 conference papers and we are grateful to the editor, Rachel Caldin, for her help at the conference in providing transcripts and for her editing.
- Landmark Chambers kindly hosted the student social and careers evening.
- The Wild Law conference and research project was generously supported by Matrix, Argyll Environmental and the Network for Social Changes.

To others not specifically listed – thank you very much and please keep up your support.

Future Plans

UKELA's priorities for the year from 1 January 2009 (subject to the new strategic plan coming in during July 2009) are:

- Law and Your Environment (the e-library) goes live in the early summer
- If funding has not been secured to add Scottish and Northern Ireland areas of the website, that will be a priority
- Fundraising to set up an endowment to maintain the e-library will continue with a formal launch in May
- Conference 2009 in Durham – more sustainable than ever
- Student bursary/financial award scheme launched
- Working Party contractor will begin work in first quarter and the work to improve and resource the influencing role of the working parties will continue
- Need to hit membership targets set by working group or review targets
- Working in partnership with others – eg on events or other initiatives
- Keeping the events programme lively and delivering to all members
- Complete work to move main contractors to employed status
- New strategy for July 2009 - 2012 to be agreed

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2008

- Increasing support for the regional groups, particularly through partnership events
- Producing E-law six times in the year
- Introducing online payments for events

The top environmental law issues for influencing will be:

- Climate Change, specifically: Climate Bill fall out and work of climate change committee, Carbon Reduction Commitment, Carbon Capture & Storage
- Draft Floods and Water Bill (spring)
- Marine Bill (in Parliament)
- Implementation of Regulatory Reforms (further consultation)
- Wild Law – launch research, new group, international focus, weekend workshop.

Financial Review and Reserves policy

The Charity ended the year with a surplus as shown in the Statement of Financial Activities on page 10. In setting the budget for 2008, the trustees had planned a deficit in order to invest in completing “Law and Your Environment”, the online resource on environmental law, and to invest in fundraising to ensure its maintenance in future years. The annual conference and other events however yielded a surplus which resulted in an overall surplus.

The trustees reviewed this position towards the end of 2008 in setting the budget for 2009 and agreed to make further investments in public benefit work and governance of the organisation. These included employing a working party support contractor on a one year trial basis, securing professional accountancy support once the current Treasurer steps down, further investment in fundraising for the future of “Law and Your Environment” and designating £20,000 for its future maintenance and setting up a student bursary scheme. This should result in a deficit at the end of 2009, but with the aim of keeping the reserves above the limit agreed in the reserves policy.

UKELA keeps in reserve a sufficient sum to cover six months' payments to its contractors; any bills that might be outstanding in the event of the organisation having to wind up its affairs and enough to cover the annual conference liabilities in the event of an unforeseen cancellation. The sum of £50,000 is considered adequate for the purpose of meeting obligations to contractors and to cover other expenditure. This policy will be reviewed at least annually if there are no substantial changes to income or expenditure, or the level of risk UKELA faces. UKELA is now holding a designated fund for Law and Your Environment, as well as an endowment for donations given for the future of this website. Sums paid for attendance at events are designated for that purpose until the event is held

Preparation of the report

This report has been prepared in accordance with the provisions of Part VII of the Companies Act 1985 relating to small companies. It was approved by the Council of Management on 30 April 2009 and signed on its behalf by:

PETER KELLETT
Chair

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS For the year ended 31 December 2008

The United Kingdom Environmental Law Association
Making the law work for a better environment

UKELA Council Members

Simon Boyle	Mark Brumwell* (2)
Tim Clare*	Catherine Davey*
Keith Davidson (1)	Jim Drysdale*
Begonia Filgueira	Elizabeth Hattan*
Neil Humphrey	Tim Jewell
Peter Kellett*	Richard Kimblin
Daniel Lawrence* (1)	Ian Mason
James Maurici (2)	Steve McNab
Tom Mosedale	Mark Poustie
Kenneth Ross (1)	Colleen Theron*
Stephen Sykes*	Andrew Wiseman* (2)
Michael Woods +	

Notes

The above Council members served throughout the period, and are still serving, except where otherwise stated, as follows:

- (1) stood down from Council at AGM June 2008
- (2) elected to Council at AGM June 2008

* Members of Executive Committee during the period included – Daniel Lawrence (Chair until AGM June), Peter Kellett (Vice Chair until AGM June, then Chair), Jim Drysdale (Treasurer), Mark Brumwell (from July), Tim Clare, Catherine Davey, Elizabeth Hattan, Colleen Theron, Stephen Sykes (from July), Andrew Wiseman (from July)

+ UKELA Company Secretary

Company limited by guarantee No. 2133283
Registered Charity No. 299498

Registered Office:
(until December 2008) One St Paul's Churchyard
London EC4M 8SH

Registered Office:
(from January 2009) One Wood Street
London EC2V 7WS

Reporting Accountants: Gotham Erskine LLP
Friendly House
52-58 Tabernacle Street
London EC2A 4NJ

Bankers: Royal Bank of Scotland plc
62/63 Threadneedle Street
London EC2R 8LA

REPORTING ACCOUNTANTS' REPORT
to the Members on the unaudited financial statements of
THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

We report on the financial statements for the year ended 31 December 2008 set out on pages 10 to 13.

RESPECTIVE RESPONSIBILITIES OF COUNCIL OF MANAGEMENT
AND REPORTING ACCOUNTANTS

As described on page 11 the members of the Council of Management, who are also the directors of The United Kingdom Environmental Law Association for the purposes of company law, are responsible for the preparation of the financial statements, and they consider that the Charity is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

BASIS OF OPINION

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the financial statements with the accounting records kept by the Charity, and making such limited enquiries of the officers of the Charity as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

OPINION

In our opinion:

- (a) the financial statements are in agreement with the accounting records kept by the Charity under section 221 of the Companies Act 1985;
- (b) having regard only to, and on the basis of, the information contained in those accounting records:
 - i. the financial statements have been drawn up in a manner consistent with the accounting requirements specified in section 249C(6) of the Act; and
 - ii. the Charity satisfied the conditions for exemption from an audit of the financial statements for the year specified in section 249A(4) of the Act as modified by section 249A(5) and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in section 249B(1).

Gotham Erskine LLP
Chartered Accountants
Friendly House
52 - 58 Tabernacle Street
London
EC2A 4NJ

Date:

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
For the year ended 31 December 2008

	Unrestricted Fund 2008 £	Endowment Fund 2008 £	Total Funds 2008 £	<i>Total Funds 2007 £</i>
INCOMING RESOURCES				
Membership subscriptions	66,263	-	66,263	56,860
Gift Aid on qualifying subscriptions	1,056	-	1,056	2,140
Regional meetings and subscriptions	2,020	-	2,020	1,545
Annual conference:				
Attendance fees	92,010	-	92,010	73,791
Sponsorship	23,545	-	23,545	12,275
Events & seminars income	10,182	-	10,182	4,165
Donations to Lord Nathan Memorial Fund	-	810	810	-
Wild Law conference income	10,519	-	10,519	6,667
Interest receivable	3,593	-	3,593	4,253
Other income	2,630	-	2,630	1,607
TOTAL INCOMING RESOURCES	211,818	810	212,628	163,303
RESOURCES EXPENDED				
Annual Conference expenses	83,532	-	83,532	68,704
Events, meeting and conference expenses	5,959	-	5,959	598
Wild Law conference expenditure	9,701	-	9,701	6,704
Executive director's fees & expenses	26,506	-	26,506	21,389
Member support officer's fees & expenses	14,894	-	14,894	14,127
Membership and subscriptions	55	-	55	1,810
Membership fees & expenses	9,607	-	9,607	8,495
Training	1,625	-	1,625	646
Travel expenses	975	-	975	1,792
Fundraising	8,881	-	8,881	-
Website	4,014	-	4,014	222
Photocopying, printing, stationery & mailing	2,813	-	2,813	3,472
Telephone and fax	807	-	807	864
Insurance	843	-	843	866
Bank charges	1,394	-	1,394	181
Fees payable to Reporting accountants:				
Accounts preparation	2,944	-	2,944	2,068
Advice and assistance	1,279	-	1,279	-
E-Library consultancy	12,853	-	12,853	22,237
Other legal and professional	1,456	-	1,456	2,455
Sundry expenses	1,331	-	1,331	630
TOTAL RESOURCES EXPENDED	191,469	-	191,469	157,260
NET INCOME/(EXPENDITURE)	20,349	810	21,159	6,043
Net gains/(losses) on investments	1,758	-	1,758	-
NET MOVEMENT IN FUNDS	22,107	810	22,917	6,043
TOTAL FUNDS AT 31 DECEMBER 2007	111,503	-	111,503	105,460
TOTAL FUNDS AT 31 DECEMBER 2008	£ 133,610	£ 810	£ 134,420	£ 111,503

The annexed notes form part of these financial statements.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(Company limited by guarantee)

BALANCE SHEET
As at 31 December 2008

	Notes	£	2008 £	£	2007 £
FIXED ASSETS					
Investments	3		31,758		-
CURRENT ASSETS					
Debtors	4	1,000		-	
Cash at bank and in hand		109,255		115,341	
		<u>110,255</u>		<u>115,341</u>	
CREDITORS: amounts falling due within one year					
	5	(7,593)		(3,838)	
NET CURRENT ASSETS					
			<u>102,662</u>	<u>111,503</u>	
NET ASSETS/TOTAL ASSETS LESS CURRENT LIABILITIES					
			<u>£ 134,420</u>	<u>£ 111,503</u>	
FUNDS					
Lord Nathan Memorial Fund for the Environment:					
Expendable endowment fund	7		810		-
Designated fund	7		20,000		-
General fund (unrestricted)			113,610		111,503
			<u>£ 134,420</u>	<u>£ 111,503</u>	

The Council of Management is satisfied that the Charity is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The Council of Management acknowledges its responsibilities for:

- (i) ensuring that the Charity keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the Charity.

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007). They were approved, and authorised for issue, by the Council of Management on 30 April 2009 and signed on its behalf by:-

PETER KELLETT, Chair

JAMES DRYSDALE, Treasurer

The annexed notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2008

1. ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial statements are set out below, have remained unchanged from the previous year and have been consistently applied.

Basis of preparation of the financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), the Companies Act 1985, the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005 and applicable accounting standards.

Company status

The Charity is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

Incoming resources

Annual subscriptions, which are payable on 1 January and run for a calendar year, are recognised in the Statement of Financial Activities evenly over the calendar year provided that they are received before the financial year-end. Subscriptions received for that calendar year after the year-end are taken to income wholly in the following financial year. Conference income is recognised in the accounting year in which the conference is held.

Resources expended

All expenditure is accounted for gross and when incurred except for conference expenditure which is recognised at the time that the conference concerned is held.

Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

2. COUNCIL OF MANAGEMENT

None of the members of the Council of Management (2007 - same), who are the directors for company law purposes and the trustees for charity law purposes, received any remuneration from the Charity (2007 - same). During the year 5 members of the Council of Management (2007 - 5) were reimbursed travel and subsistence expenses totalling £1,423 (2007 - £821).

3 INVESTMENTS

	£
Cost	
At 1 January 2008	-
Additions	30,000
Unrealised gain	1,758
At 31 December 2008	<u>£ 31,758</u>

Investments are held in UK Government bonds.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2008

4. DEBTORS	2008	<i>2007</i>
	£	£
Prepaid conference expenditure	1,000	-
	£ 1,000	<i>£ Nil</i>

5. CREDITORS	2008	<i>2007</i>
Amounts falling due within one year	£	£
Trade creditors	3,535	<i>1,770</i>
Accruals	4,058	<i>2,068</i>
	£ 7,593	<i>£ 3,838</i>

6 COMMITMENTS

The charity is committed to continuing work on the e-library. The expected further set-up cost is £25,000.

7 LORD NATHAN MEMORIAL FUND FOR THE ENVIRONMENT

During the year the Council established the Lord Nathan Memorial Fund for the Environment in two parts. £20,000 was transferred into a designated fund and donations amounting to £810 were received in the year into an expendable endowment fund. The purpose of the fund, which celebrates the work of Lord Nathan as a past president of the Charity, is to pay for the development and upkeep of a new public information website "The Law and Your Environment".

Designated fund	2008	<i>2007</i>
	£	£
Brought forward	-	-
Transfer from general fund	20,000	-
Designated fund c/f	£ 20,000	<i>£ Nil</i>
Expendable endowment fund		
Brought forward	-	-
Donations received in the year	810	-
Expendable endowment fund c/f	£ 810	<i>£ Nil</i>