

Company registration number: 2133283
Charity registration number: 299498

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A Company Limited by Guarantee)

UNAUDITED

COUNCIL OF MANAGEMENT'S REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A Company Limited by Guarantee)

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THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Council of Management

Charles Banner
Karen Blair *, Vice Chair
Lucy Bruce Jones (appointed 26 June 2020)
James Burton
Veneta Cooney
Fiona Darroch (resigned 26 June 2019)
Simone Davidson *, Vice Chair
Haydn Davies *, Vice Chair
Estelle Dehon (appointed 26 June 2019)
Heather Hamilton (resigned 26 June 2019)
Philip Hunter *, Vice Chair
Anne Johnstone * (resigned 26 June 2019)
Christian Jowett
Penelope Latorre
Emma Lui (appointed 26 June 2019)
Georgie Messent (resigned 26 June 2019)
Warren Percival
Nina Pindham
Kirsty Schneeberger *, Chair
Ben Stansfield (appointed 26 June 2019)
Stephen Sykes (resigned 26 June 2019)
Simon Tilling *, Vice Chair, Company Secretary
Richard Wald (resigned 26 June 2019)
Ned Westaway *, Vice Chair
Nick Whitaker *, Treasurer
Jamie Whittle (appointed 26 June 2019)
Alison York

* - Members of the Executive Committee

Company registered number

2133283

Charity registered number

299498

Registered office

One Glass Wharf
Bristol
BS2 0ZX

Independent Examiner

Chris Harris CPFA
MHA MacIntyre Hudson
Chartered Accountants
2 London Wall Place
London
EC2Y 5AU

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2019**

Advisers (continued)

Bankers

Royal Bank of Scotland Plc
62/63 Threadneedle Street
London
EC2R 8LA

Operations Director

Alison Boyd

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

(A Company Limited by Guarantee)

COUNCIL OF MANAGEMENT'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2019

REPORT OF THE COUNCIL OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2019

The Council Members present their annual report together with the financial statements of The United Kingdom Environmental Law Association ("UKELA") for the year 1 January 2019 to 31 December 2019. The Council Members confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objects

The primary objects of the Charity, which was established in 1988, 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 to the objects during the year.

Organisation of the Charity

The role of the elected Council is to set the policy and the direction of the organisation and to monitor performance against agreed targets. UKELA worked in 2019 to continue to deliver the aims in its 2016 to 2020 Strategic Plan. Work to implement the Strategic Plan was undertaken by the staff team, comprising Alison Boyd as Operations Director; Elly-Mae Gadsby as Senior Administrator, Dr Paul Stookes as Working Party & Brexit Advisor and Lizzie Blair as Administrative Assistant. Lizzie moved on in the summer and was replaced by Louise Hotchkiss. As ever, the staff team was leant substantial and invaluable help from the organisation's many volunteers; and wish to record their thanks.

The Council met three times during the year. UKELA Chair until the AGM in June was Anne Johnstone. She was well supported by Vice Chairs, Kirsty Schneeberger, Simon Tilling, Ned Westaway and Karen Blair; as well as Treasurer, Nick Whitaker. From the AGM, Anne stood down and was succeeded as Chair by Kirsty. Phil Hunter and Simone Davidson joined the VC team, and Karen Blair stood down.

The Executive Committee oversaw UKELA's day-to-day operations between Council meetings. Council Members undertook a variety of roles ranging from co-ordinating the programme for the annual conference to liaising with sponsors and providing advice on contract matters. Simon Tilling continued as Company Secretary, having taken on this role in August 2015.

Risk

Council carries out a formal risk review annually and monitors risk between times.

In addition, UKELA assesses risks presented by major events outside the usual seminar format by means of a risk assessment in each case.

UKELA complies with the law on charity governance, employment, data protection, equality and intellectual property, and has a small team of Trustees to assess new contracts. The risk planning process and governance guidelines are included in UKELA's operating manual, which is kept under regular review.

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COUNCIL OF MANAGEMENT'S REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2019

Method of appointment or Election of Council Members

Council Members are appointed annually for a term of four years. The annual general meeting was held at the annual conference at the University of Sheffield on 28 June 2019 where the results of the election to Council were announced. UKELA was pleased to welcome Lucy Bruce Jones, Estelle Dehon, Emma Lui, Ben Stansfield and Jamie Whittle to the trustee team and also thank those trustees who stood down as their terms of office came to an end – Fiona Darroch, Heather Hamilton, Anne Johnstone, Georgie Messent, Stephen Sykes and Richard Wald. There was a quorum of members in attendance at the AGM. New Trustees received induction from the Operations Director.

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

Public benefit

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit.

Main Activities and Achievements during 2019

The UK Environmental Law Association (UKELA) aims to make better law for the environment. This is achieved by providing training and promoting knowledge exchange between professionals working in the environmental sector, as well as by providing information and public education on environmental law, rights and responsibilities.

Overview

The highlights of the year were:

- Our annual conference from 28 to 30 June at the University of Sheffield was an inspiring and thought-provoking weekend of plenary sessions covering topics around the themes of environmental rights and responsibilities. With over 200 delegates taking part and a line-up of UK and internationally recognised speakers, our conference remains a key highlight of the UKELA year;
- Our Scottish Annual Conference was held on 10 October in Edinburgh and, once again, attracted a sold out audience to debate and update on the key issues in Scotland;
- Our Brexit Task Force (BTF) engaged with the various UK-wide consultations on environmental governance and protections (EPG) that might be put in place once the UK has left the European Union. This included 3 successful conferences in London, Cardiff and Edinburgh where a range of experts from practitioners to academics to government representatives discussed and debated the proposals from the UK and devolved governments. We also provided comprehensive and expert responses to the Welsh and Scottish government consultations on EPG and a number of our BTF members gave evidence to the Environmental Audit Committee and the House of Lords Energy and Environment Committee, among others. More broadly, the BTF has continued to monitor developments as the UK Government moves toward its exit from the EU, in particular to the arrangements for an Environment Bill;
- Attracting a wide audience for some 30 or so UKELA educational events across the UK, on topics as diverse as the Environment Bill, Climate Change activism, Wild Law, ESG risks in the Supply Chain and Natural Capital policy;
- Continued student involvement e.g. in our Conference - through subsidised places, published articles in our e-law journal and our popular moot and essay competitions. We introduced a special free membership for students studying environmental law modules to help them engage as fully as possible with the opportunities membership offers to those starting out in their careers. Our young UKELA team

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COUNCIL OF MANAGEMENT'S REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2019

continued the series of 'the basics' seminars with events on fish law and plastics waste, as well as a very enjoyable ramble around London looking at its wild spaces;

- Continuing our international programme, with particular emphasis on developing links with the USA and China, we welcomed a delegation of environmental law judges from the People's Supreme Court, China. Our thanks to Latham and Watkins for facilitating the arrangements for this visit and acting as generous hosts. We also welcomed the Chair of the American Bar Association's Environment committee, Amy Edwards, as a speaker at our annual conference in Sheffield. Members of our Board spoke at conferences run by the American and Canadian Bar Associations;
- Reaching as extensive an audience as possible, through video link-ups to UK-wide audiences for large events such as the annual Garner lecture. In 2019, we were honoured that Baroness Brown of Cambridge, Vice Chair of the Committee on Climate Change delivered the Garner lecture on the highly topical theme of Delivering Net Zero. The audience across the UK was given much food for thought;
- Successful implementation of a new Customer Resource Management system, including a new website and events management system was a key activity in the year, requiring extensive staff resource. We are delighted to have the new system in place and looking forward to enhancing our members' experience and engagement;

UKELA is very grateful to our patrons: President, Right Hon Lord Carnwath of Notting Hill CVO, Maria Adebowale, Tom Burke, Prof Sir Malcolm Grant CBE, Prof Sir Francis Jacobs QC, Bishop James Jones, Prof Paul Leinster, Rt Hon Lord Justice Lindblom, Prof Richard Macrory QC, Lord Woolf of Barnes and Baroness Young of Old Scone.

Prof Leinster stood down as Patron at the end of the year. UKELA is extremely grateful to him for his wise counsel and support and wishes him well. We were delighted to welcome Prof Colin Reid to the role of Patron in the summer. Prof Reid is a founder member of UKELA and brings with him a wealth of experience and expertise.

Resources

Volunteer support

A huge vote of thanks goes to the President, Lord 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 including charring meetings. 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 on a voluntary basis - on our Brexit Task Force, Working Parties, the Executive Committee, Regional Groups, Devolved Administration committees, Membership Development team and in other ways. UKELA enjoys a high level of support from engaged and knowledgeable volunteers who provide the governance, organisation of major events and advice on the formulation of UKELA's published views. UKELA is fortunate to find such a supply of committed volunteers amongst its members and Trustees, most of whom are busy working professionals.

UKELA is also grateful to the Young UKELA organisers and students who helped with events and provided some much-needed energy and enthusiasm. The HSF meeting organisers did an excellent job in securing a stimulating programme of seminars on a range of topics that proved of great interest to members. Our thanks to Herbert Smith Freehills and their staff team for hosting and organising these meetings.

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COUNCIL OF MANAGEMENT'S REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2019

The numerous speakers who willingly give presentations, are the mainstay of much of the work UKELA does in informing, educating and provoking debate which furthers environmental law. They often do this for minimal expenses. Thanks go to all of you.

Sincere thanks also go to all UKELA volunteers: the trustees, those who assist in special areas like Membership Development, Wild Law, e-law publication and the websites, those who help with the student competitions and careers advice and those supporting us with fundraising and sponsorship.

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 this help.

The UKELA conference would not have been possible without the support of our main sponsors - 39 Essex Chambers, Landmark Chambers, 6 Pump Court and RSK. We would also like to thank our other sponsors - Hollis, Cornerstone Barristers, Francis Taylor Building, Ramboll, 1 Crown Office Row, Envireau Water and Hart Publishing.

The Garner Lecture and dinner was generously sponsored and promoted by Freshfields.

The UKELA mooting competitions and prizes for 2019 were kindly sponsored by No 5 Chambers, with Nina Pindham acting as Moot Master, while Lawtext Publishing provided subscriptions to Environmental Law and Management as part of the prizes. Thanks also go to Kings College London for hosting the UKELA student competitions day and to Mr Justice Dove for presiding over the final. Other supporters of our Student Programme include Francis Taylor Building, who host our Student Careers Evening and Professors Bob Lee and Donald McGillivray, of Birmingham and Sussex Universities respectively, who judge the Andrew Lees essay prize. Thanks to you all for your time and support.

Argyll Environmental was generous in providing the time and expertise of Simon Boyle to support UKELA's work in a number of areas and in continuing its support for the annual Wild Law weekend in 2019. Thank you to the University of Sussex and, in particular, Dr Helen Dancer, for its support for our conference on Wild Law and Activism.

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

Future Plans

2020 will be a busy and challenging year:

- We will review our strategy and publish our vision for the period 2020-2025 – part one of the decade of change, UKELA will strive to meet the challenges of this most important of decades head on;
- Our annual conference will not take place in Plymouth as we had hoped, due to the worldwide Corona Virus pandemic. We will look to innovative solutions to deliver as much of the conference content to members as possible, including online platforms such as webinars, video conferencing and more;
- In order to continue our important role as an independent and authoritative provider of quality CPD content through our events programme, we will embrace up to date technology to offer an online hub for our members, via online events, webinars, podcasts and blogs.

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**COUNCIL OF MANAGEMENT'S REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019**

- We will review and respond to the plans for ongoing environmental protection and governance in a post-Brexit UK, looking in particular at the impact across the devolved administrations. UKELA is in a unique position to provide expert and independent commentary on the Environment Bill and the establishment of an independent Environmental Body;
- We will continue to foster our international connections and seek to increase the diversity of speakers at key events;
- We will consolidate our new membership management system, which encompasses the latest technology for member engagement both on communications and events, which will help us become more responsive and efficient;

Financial Review and Reserves policy

The Charity ended the year with a net movement on unrestricted funds of a surplus of £18,844 excluding the donations to the Lord Nathan Memorial Fund.

At the year-end there was some £115,825 in the unrestricted general fund, which is above the unrestricted reserves policy limit stated below. The general fund is struck after the designation of £20,000 of unrestricted reserves to underwrite work on UKELA's sister website, Law and Your Environment.

UKELA runs a number of events and any sums paid for attendance at events (e.g. the annual conference) are designated for that purpose until the event is held.

UKELA keeps in reserve (excluding the restricted and designated funds) a sufficient sum to cover working capital volatility, agreed future project and capital spend and the estimated quantification of identified risks. As at the year end the sum of £55,000 is considered to be adequate for the purpose of meeting such potential requirements. This policy is reviewed annually as a minimum or more frequently if there are substantial changes to income or expenditure or the level of risk UKELA faces.

This report, incorporating the Strategic Report, was approved by the Council of Management, on 27 April 2020 and signed on their behalf by:



.....
Kirsty Schneeberger MBE
UKELA Chair

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

INDEPENDENT EXAMINER'S REPORT TO THE COUNCIL OF MANAGEMENT OF THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION (the 'Charity')

I report to the Charity's Council of Management on my examination of the accounts of the Charity for the year ended 31 December 2019 which are set out on pages 6 to 18.

RESPONSIBILITIES AND BASIS OF REPORT

As the Council of Management of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts 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 accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I can 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 accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Signed:



Dated: 6 May 2020

Chris Harris CPFA

2 London Wall Place, London, EC2Y 5AU

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2019**

		Unrestricted funds 2019 £	Endowment funds 2019 £	Total funds 2019 £	<i>Total funds 2018 £</i>
	Note				
INCOME AND ENDOWMENTS FROM:					
Donations and subscriptions	2	104,962	365	105,327	91,066
Charitable activities	3	109,196	-	109,196	118,710
Investments	4	785	-	785	510
Other income	5	246	-	246	35
TOTAL INCOME AND ENDOWMENTS		<u>215,189</u>	<u>365</u>	<u>215,554</u>	<u>210,321</u>
EXPENDITURE ON:					
Charitable activities	6	<u>204,717</u>	-	<u>204,717</u>	<u>195,030</u>
TOTAL EXPENDITURE		<u>204,717</u>	-	<u>204,717</u>	<u>195,030</u>
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		10,472	365	10,837	15,291
NET MOVEMENT IN FUNDS		10,472	365	10,837	15,291
RECONCILIATION OF FUNDS:					
Total funds brought forward		<u>105,352</u>	<u>35,146</u>	<u>140,498</u>	<u>125,207</u>
TOTAL FUNDS CARRIED FORWARD		<u>115,824</u>	<u>35,511</u>	<u>151,335</u>	<u>140,498</u>

The notes on pages 11 to 22 form part of these financial statements.

All income and expenditure derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

(A Company Limited by Guarantee)
REGISTERED NUMBER: 2133283

BALANCE SHEET
AS AT 31 DECEMBER 2019

	Note	£	2019 £	£	2018 £
FIXED ASSETS					
Tangible assets	11		230		412
CURRENT ASSETS					
Debtors	12	949		3,521	
Cash at bank and in hand		<u>169,913</u>		<u>163,518</u>	
		170,862		167,039	
CREDITORS: amounts falling due within one year	13	<u>(19,757)</u>		<u>(26,953)</u>	
NET CURRENT ASSETS			<u>151,105</u>		<u>140,086</u>
NET ASSETS			<u>151,335</u>		<u>140,498</u>
CHARITY FUNDS					
Endowment funds	14		35,511		35,146
Unrestricted funds	14		<u>115,824</u>		<u>105,352</u>
TOTAL FUNDS			<u>151,335</u>		<u>140,498</u>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Council of Management consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Council of Management acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Council of Management on 6 May 2020 and signed on their behalf, by:



.....
Kirsty Schneeberger MBE

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

**(A Company Limited by Guarantee)
REGISTERED NUMBER: 2133283**

The notes on pages 11 to 22 form part of these financial statements.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

1.1 General information

The United Kingdom Environmental Law Association (UKELA) is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number 299498) and Registrar of Companies (Company Registration Number 2133283) in England and Wales.

The members of the company are the Council of Management named on page 1. 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.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Report of the Council of Management.

1.2 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The United Kingdom Environmental Law Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

The Charity has applied Update Bulletin 1 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

1.3 Going concern

The Council of Management has considered the level of funds currently held and the expected level of income and expenditure projected for 12 months from the date of authorising these financial statements, taking account of material uncertainties including the impact of Covid 19. In the opinion of Council, the projected income and expenditure is sufficient with the level of reserves held for the Charity to be able to continue as a going concern, after considering all relevant material uncertainties.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES (continued)

1.4 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council of Management for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the Charity, other than when Expendable Endowment funds, in which case the funds are treated analogously to restricted funds. Income from Expendable Endowment funds is carried forward as part of the funds and used solely for fund purposes. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

1.5 Income

All income is included in the Statement of Financial Activities (SoFA) and is only recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

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. Subscriptions received for the following calendar year are carried forward in the accounts as deferred income. Conference income is recognised in the accounting year in which the conference is held.

Gift Aid donations are recognised at the point when the related income is receivable.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES (continued)

1.6 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes all costs incurred on furthering the objects of the Charity.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. Governance costs are those incurred in connection with the running of the Charity and compliance with constitutional and statutory requirements.

All expenditure is inclusive of irrecoverable VAT.

1.7 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

IT equipment	-	3 years straight line
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1.8 Investments

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES (continued)

1.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 12. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 13. Taxation and social security are not included in the financial instruments' disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

1.12 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.13 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

1.14 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

2. INCOME FROM DONATIONS AND SUBSCRIPTIONS

	Unrestricted funds 2019 £	Endowment funds 2019 £	Total funds 2019 £	Total funds 2018 £
Membership subscriptions	64,301	-	64,301	59,720
Gift aid on qualifying subscriptions	2,116	-	2,116	255
Events and seminars income	38,545	-	38,545	30,128
Donations to Lord Nathan Fund	-	365	365	963
Total 2019	104,962	365	105,327	91,066
<i>Total 2018</i>	<i>90,103</i>	<i>963</i>	<i>91,066</i>	

In 2018 All Donations to the Lord Nathan Fund were to Endowment funds. All other income from donations and subscriptions was to Unrestricted.

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2019 £	Endowment funds 2019 £	Total funds 2019 £	Total funds 2018 £
Annual conference attendance fees	71,766	-	71,766	83,160
Annual conference sponsorship	37,430	-	37,430	35,550
Total 2019	109,196	-	109,196	118,710
<i>Total 2018</i>	<i>118,710</i>	<i>-</i>	<i>118,710</i>	

4. INCOME FROM INVESTMENTS

	Unrestricted funds 2019 £	Endowment funds 2019 £	Total funds 2019 £	Total funds 2018 £
Bank interest receivable	785	-	785	510
Total 2018	510	-	510	

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5. OTHER INCOME

	Unrestricted funds 2019 £	Endowment funds 2019 £	Total funds 2019 £	Total funds 2018 £
Other income	<u>246</u>	<u>-</u>	<u>246</u>	<u>35</u>
Total 2018	<u>35</u>	<u>-</u>	<u>35</u>	

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Activities undertaken directly 2019 £	Support costs 2019 £	Total 2019 £	Total 2018 £
Charitable activities	<u>187,974</u>	<u>16,743</u>	<u>204,717</u>	<u>195,030</u>
Total 2018	<u>168,468</u>	<u>26,562</u>	<u>195,030</u>	

In 2018, of the total expenditure on charitable activities, £191,446 was from unrestricted funds and £3,584 was from endowment funds.

Direct costs are analysed in Note 7.

Support costs are analysed in Note 8.

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7. DIRECT COSTS

	Charitable Activities	Total 2019	<i>Total 2018</i>
	£	£	£
Annual Conference expenses	64,189	64,189	62,585
Events, meeting and conferences	16,370	16,370	8,018
Membership fees and expenses	2,029	2,029	3,688
Training	102	102	3,308
Travel expenses	6,425	6,425	8,026
Student Bursary Partnership	1,500	1,500	252
Bad debts	500	500	-
IT, audio and video broadcast strategy	20,361	20,361	7,614
Wages and salaries	76,498	76,498	74,977
Total 2019	<u><u>187,974</u></u>	<u><u>187,974</u></u>	<u><u>168,468</u></u>
<i>Total 2018</i>	<u><u>168,468</u></u>	<u><u>168,468</u></u>	

8. SUPPORT COSTS

	Charitable Activities	Total 2019	<i>Total 2018</i>
	£	£	£
Governance costs	3,420	3,420	3,420
Bookkeeping and other professional fees	4,587	4,587	13,588
Sundry	713	713	1,950
Photocopying, printing, stationery and mailing	905	905	1,707
Telephone and fax	2,149	2,149	2,072
Insurance	993	993	434
Bank charges	3,480	3,480	3,253
IT expenses	314	314	-
Depreciation	182	182	138
Total 2019	<u><u>16,743</u></u>	<u><u>16,743</u></u>	<u><u>26,562</u></u>
<i>Total 2018</i>	<u><u>26,562</u></u>	<u><u>26,562</u></u>	

Governance Costs

	2019	<i>2018</i>
	£	£
Independent examination fee	<u><u>3,420</u></u>	<u><u>3,420</u></u>

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9. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2019 £	2018 £
Depreciation of tangible fixed assets: - owned by the charity	182	138
Independent examiners' remuneration	<u>3,420</u>	<u>3,420</u>

During the year, no Council of Management, who comprise all the Key Management Personnel of the charity, neither received nor waived any remuneration (2018 - £NIL).

During the year, no Council of Management received any benefits in kind (2018 - £NIL).

During the year, 4 members of the Council of Management (2018 - 5) were reimbursed travel and subsistence expenses totalling £491 (2018 - £1,036).

10. STAFF COSTS

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	70,866	69,538
Social security costs	2,473	2,725
Pension costs	3,159	2,714
	<u>76,498</u>	<u>74,977</u>

The average number of persons employed by the Charity during the year was as follows:

	2019 No.	2018 No.
	4	4

No staff received remuneration amounting to more than £60,000 in either year.

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11. TANGIBLE FIXED ASSETS

	IT equipment £
Cost	
At 1 January 2019 and 31 December 2019	<u>550</u>
Depreciation	
At 1 January 2019	138
Charge for the year	<u>182</u>
At 31 December 2019	<u>320</u>
Net book value	
At 31 December 2019	<u><u>230</u></u>
At 31 December 2018	<u><u>412</u></u>

12. DEBTORS

	2019 £	2018 £
Trade debtors	-	520
Prepayments and accrued income	949	3,001
	<u>949</u>	<u>3,521</u>

13. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	8,770	4,320
Other taxation and social security	1,479	1,501
Other creditors	1,029	191
Accruals and deferred income	8,479	20,941
	<u>19,757</u>	<u>26,953</u>

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Deferred income

	2019 £	2018 £
Deferred income at 1 January 2019	17,521	11,206
Resources deferred during the year	5,059	17,521
Amounts released from previous years	(17,521)	(11,206)
Deferred income at 31 December 2019	<u>5,059</u>	<u>17,521</u>

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
Designated funds				
Designated Funds	<u>20,000</u>	-	-	<u>20,000</u>
General funds				
General Funds	<u>85,352</u>	<u>215,189</u>	<u>(204,717)</u>	<u>95,824</u>
Total Unrestricted funds	<u>105,352</u>	<u>215,189</u>	<u>(204,717)</u>	<u>115,824</u>
Endowment funds				
Expendable Endowment Funds	<u>35,146</u>	<u>365</u>	-	<u>35,511</u>
Total of funds	<u>140,498</u>	<u>215,554</u>	<u>(204,717)</u>	<u>151,335</u>

In 2008, the Council established the Lord Nathan Memorial Fund for the Environment in two parts. £20,000 was transferred into a designated fund to help under-write the Fund and donations were received 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 public information website "The Law and Your Environment". All interest income to the fund was fully expended on this purpose during the year. The money raised during the year was also used to pay for maintenance work to www.environmentlaw.org.uk. The Council has decided in future years to draw down on the fund by spending more on maintenance in the year than received from donations and interest.

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14. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2018 £</i>
Designated funds				
Designated Funds	<u>20,000</u>	-	-	<u>20,000</u>
General funds				
General Funds	<u>67,440</u>	<u>209,358</u>	<u>(191,446)</u>	<u>85,352</u>
Total Unrestricted funds	<u>87,440</u>	<u>209,358</u>	<u>(191,446)</u>	<u>105,352</u>
Endowment funds				
Expendable Endowment Funds	<u>37,767</u>	<u>963</u>	<u>(3,584)</u>	<u>35,146</u>
Total of funds	<u>125,207</u>	<u>210,321</u>	<u>(195,030)</u>	<u>140,498</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2019 £	Endowment funds 2019 £	Total funds 2019 £
Tangible fixed assets	230	-	230
Current assets	135,351	35,511	170,862
Creditors due within one year	(19,757)	-	(19,757)
	<u>115,824</u>	<u>35,511</u>	<u>151,335</u>

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15. ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2018 £</i>	<i>Endowment funds 2018 £</i>	<i>Total funds 2018 £</i>
Tangible fixed assets	412	-	412
Current assets	131,893	35,146	167,039
Creditors due within one year	(26,953)	-	(26,953)
	<u>105,352</u>	<u>35,146</u>	<u>140,498</u>

16. RELATED PARTY TRANSACTIONS

Other than the Council of Management and Key Management Personnel transactions detailed in Note 9, there are were no related party transactions during the period (2018 - £Nil).