
**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 2013**

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 2013

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REFERENCE AND ADMINISTRATIVE DETAILS

For the year ended 31 December 2013



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

UKELA Council Members

Sasha Blackmore (1)

Karen Blair (2)

Mark Brumwell*

James Burton

Tim Clare*

Catherine Davey* (3)

Fiona Darroch

Haydn Davies (4)

Paul Evans*

Begonia Filgueira*

Anne Johnstone*

Richard Kimblin*

Penelope Latorre (2)

Paul Leonard

Bridget Marshall

James Maurici*

James Pereira (1)

Kenneth Ross (1)

James Taylor*+

Kirsty Schneeberger

Eloise Scotford

Ben Stansfield*

Hayley Tam

Simon Tilling (2)

Richard Wald

Jamie Whittle

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 July 2013

(2) elected to Council at AGM July 2013

(3) stood down from Council February 2013

(4) co-opted to Council February 2013; fully elected at AGM July 2013

* Members of Executive Committee during the period included – Mark Brumwell (Chair until July 2013), Paul Evans (Treasurer), Tim Clare (Vice Chair until July 2013), Richard Kimblin (Vice Chair until July 2013; Chair from July 2013), Catherine Davey, Begonia Filgueira (Vice Chair from July 2013), James Maurici, Anne Johnstone, Ben Stansfield and James Taylor (Vice Chair from July).

+ UKELA Company Secretary

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS For the year ended 31 December 2013

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

Registered Office: City Point
 One Ropemaker Street
 London
 EC2Y 9SS

Independent Examiner: Simon Erskine FCA FCIE DChA
 MHA MacIntyre Hudson
 New Bridge Street House
 30 – 34 New Bridge Street
 London EC4V 6BJ

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

Executive Director: Vicki Elcoate (until July 2013)
 Linda Farrow (from July 2013)

REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2013

Main Activities and Achievements during 2013

The UK Environmental Law Association (UKELA) aims to make the law work for a better environment. This is achieved by promoting enhancement and conservation of the environment and by promoting public education about environmental law.

Overview

The highlights of the year were:

1. Celebrating our 25th year as an organisation through a rich program of events and activities.
2. Hosting our biggest ever annual conference this year at Homerton and King's Colleges in Cambridge, with over 220 delegates.
3. Raising some £13,000 from members and supporters to secure UKELA's future and fund our student and educational programs and the maintenance of our law and your environment website.
4. Covering important annual gatherings of UKELA members in Scotland and Northern Ireland as part of our activities in the UK's devolved administrations.
5. Securing a substantial grant from the Esmee Fairbairn Foundation to fund our policy and membership development work in Wales.
6. Attracting a wide audience for some 30 UKELA educational events across the UK, on topics as diverse as sentencing guidelines, infrastructure planning and nuisance law.
7. Developing new approaches to reach as wide an audience as possible, through our Webinar Program with Lexis Nexis and video link-ups to eight sites for the annual Garner lecture.
8. Reviewing our strategic aims and work plan to ensure they are fit for the final two years of our current strategic plan. UKELA's work has been monitored against its strategic aims set out in strategic plan which will run until July 2015.

UKELA is very grateful to its patrons: its President, the Right Honourable Lord Carnwath of Notting Hill CVO, Maria Adebawale, Sir Crispin Agnew, Tom Burke, Prof Malcolm Grant, Prof Richard Macrory, Lord Woolf, Baroness Young of Old Scone.

UKELA's long-standing Executive Director, Vicki Elcoate, moved into a new role in July 2013, having been with UKELA for ten years. UKELA would like to thank Vicki for her outstanding contribution to the charity's development over the years and wishes her well in this new phase of her life and career.

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 to 31 December 2013. 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 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.

At UKELA's Council Meeting on 14 October 2013, the Charity's strategic aims were reviewed in light of proposals from the Chair.

UKELA's original aims in the 2012 – 2015 Strategic Plan were as follows:

Aim 1 (joint top priority with Aim 2): Make UKELA's interventions more strategic, diverse, focused and influential in order to shape UK environmental law

REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2013

Aim 2: Improve delivery of information to the public across the UK and improve the general and social media profile of UKELA

Aim 3: Ensure UKELA has a sufficiently resilient structure across the devolved administrations so it is prepared to meet the challenges and opportunities of an increasingly divergent UK system of Environmental Law and governance and to prepare scenarios in light of the Scottish referendum in 2014

Aim 4: Retain, diversify and activate membership networks

Aim 5: Interact with international bodies, particularly in Europe, to influence better EU law, and key jurisdictions globally which are relevant to members' working lives, to provide opportunities for knowledge sharing and foster cooperation on key issues

The intention of the review was to:

- Elevate the importance of membership matters;
- Improve the focus and style of interventions with a view to making identifiable impacts;
- Make the content and thrust of our various activities more coherent.

Following discussion, the aims were re-drafted as shown below:

Aim 1 – Membership

Steadily attract and retain an increasing and diverse membership by delivering consistently relevant and excellent events, publications and membership benefits

Aim 2 – Interventions

Make strategic, focused and influential interventions that promote dialogue and have identifiable impacts on UK environmental law

Aim 3 – Public Information

Improve delivery of information to the public across the UK to raise awareness concerning environmental law - and its inherent rights and responsibilities - using a range of general and social media tools

Aim 4 – Devolution

Ensure UKELA has a sufficiently resilient structure across the devolved administrations to meet the opportunities and challenges of an increasingly divergent UK system of environmental law

Aim 5 – International

Interact with international bodies to share knowledge, foster co-operation and enhance networking in key jurisdictions relevant to members' working lives

UKELA has now integrated these modified aims into its annual Work Plan to provide an overarching framework for our activities. Each aim is sponsored by one of our Vice Chairs to support the Chair in maintaining an overview of progress and governance.

REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2013

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 is currently working to deliver the aims in its 2012-2015 Strategic Plan. Work to implement the Strategic Plan was undertaken by three members of staff – Executive Director, Vicki Elcoate, who served until July 2013, Member Support Officer, Alison Boyd, and Working Party Support Officer, Rosie Oliver, plus the organisation's many volunteers. During the year, Vicki Elcoate resigned as Executive Director and worked with Trustees to recruit Linda Farrow as the new Executive Director from July 2013. The team was also joined in May 2013 by Dr. Norma Barry, a contract member of staff funded for a two-year period to develop UKELA's activities in Wales as Wales Coordinator. UKELA is most grateful to the Esmee Fairbairn Foundation for their financial support for this initiative.

The Council met quarterly with a Chair, two Vice Chairs and Treasurer. Mark Brumwell was the Chair until July 2013, with Richard Kimblin and Tim Clare as the Vice Chairs and Paul Evans as Treasurer. In July 2013, Richard Kimblin was elected as Chair, with James Taylor and Begonia Filgueira elected as Vice Chairs. Paul Evans remained in the post of Treasurer.

The Executive Committee carried out a more hands-on management role between council meetings. Council Members undertake roles such as editing our journal e-Law (this role was undertaken by Cate Davey and Hayley Tam during the year) and project coordination via a range of roles that the Trustees share amongst themselves. The Company Secretary was James Taylor.

Risk

Council carries out a formal risk review annually and monitors risk between times. The main risks in 2013 were the transition to a new Executive Director, income falling short of expenditure, pressure upon staff resources as a result of the extended programme relating to the 25th year anniversary and the risk of UKELA activities not keeping pace with members' interests or those of the public.

UKELA assesses risk at all its events outside the regular office seminar format as a result of a formal risk planning exercise to prepare the 2014 work plan. The highest perceived risks in terms of impact and likelihood included pressure on staff resources and the potential loss of impact caused by changes to the presidential and patron roles.

UKELA complies with the law on charity governance, employment, data protection, equality and intellectual property, and has a small team to assess new contracts. The risk plan and governance guidelines are included in the operational guidelines which are regularly reviewed.

Method of appointment or Election of Council Members

Council Members are appointed annually and the annual general meeting was held at the conference at Cambridge University on 6 July 2013. There was an election for council places. Over 100 members were in attendance at the AGM. New Trustees received induction from the Chair and Staff and training opportunities are regularly offered.

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 requiring disclosure.

REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2013

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 chairing 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 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 Young UKELA organisers and students who helped with events and provided some much needed energy and enthusiasm – this is very much appreciated. The London meeting organisers did an excellent job in securing a stimulating programme of seminars on a range of hot topics which proved of great interest to members. Our thanks to Herbert Smith Freehills and their staff team for hosting and organising these meetings.

The numerous speakers who 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 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 help in special areas like Wild Law and the websites, those who help with the student competitions and careers advice and those helping with fundraising and sponsorship. At the end of 2012, UKELA set up a fundraising team to help build core funds to celebrate the 25th anniversary in 2013. This added to the existing efforts to support the Lord Nathan Fund.

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 three main sponsors - 39 Essex Street, Exponent and Landmark Chambers - and our other sponsors, 6 Pump Court, ESI, GroundSure Ltd, Environ, Lexis Nexis and 1 Crown Office Row.

The Garner Lecture was generously sponsored and promoted by Freshfields.

The UKELA mooting competitions for 2013 were kindly sponsored by No 5 Chambers and Lawtext Publishing provided subscriptions to Environmental Law and Management as part of the prizes. Oxford University Press generously supported the Simon Ball prize for Outstanding Academic Achievement. Thanks also go to University College London for hosting the UKELA student competitions day.

Environmental Law and Management kindly published the UKELA 2013 conference papers and we are grateful to the editor, Rachel Caldin, for her help at the conference in providing transcripts and for her editing.

Argyll Environmental was generous in providing the time and expertise of Simon Boyle to support

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REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2013

UKELA's work in a number of areas and in pledging support for Young UKELA in 2013. Sincere thanks also go to Stephen Sykes of Sykes Environmental, who played a key role in the 25425 fundraising work.

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

Future Plans

2014 will be an exciting year with several new and developing initiatives:

- Increased activity by UKELA in Wales, Scotland and Northern Ireland
- Wider student involvement e.g. in our Conference – through additional subsidised places and published research posters - and publication opportunities in our e-law journal
- A topical annual conference in Edinburgh in June, featuring national and international speakers on the topic of energy and the environment
- Relaunch of our bursary programme for students
- A more proactive approach to contributing to policy development and government consultations

Financial Review and Reserves policy

The Charity ended the year with a net movement on unrestricted funds of £34, 225 excluding the donations to the Lord Nathan Memorial Fund.

UKELA has been tying up some of its reserves in longer term deposits, to reflect its interest in maintaining the Lord Nathan Fund, which supports the Law and Your Environment website maintenance work. There was just over £40,000 in the endowment fund at the year end.

At the year end there was some £115,000 in the general fund, which is well above the reserves policy limit below.

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 any redundancy payments; outstanding 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. This policy will be reviewed annually, or more frequently if there are substantial changes to income or expenditure, or the level of risk UKELA faces.

Preparation of the report

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006. It was approved, and authorised for issue, by the Council of Management on 27 May 2014 and signed on its behalf by:

RICHARD KIMBLIN, UKELA Chair

INDEPENDENT EXAMINER'S REPORT TO THE COUNCIL OF MANAGEMENT OF THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

I report on the financial statements for the year ended 31 December 2013 set out on pages 9 to 14.

This report is made solely to the Council of Management, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the Council of Management matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Council of Management for my independent examination work, for this report, or for the statement I have given below.

Respective responsibilities of Council of Management and independent examiner

The Council of Management, who are the directors of The United Kingdom Environmental Law Association for the purposes of company law, and the trustees for the purposes of charity law, are responsible for the preparation of the financial statements. The Council of Management consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity, and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Council of Management concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Simon Erskine FCA FCIE DChA
MHA MacIntyre Hudson
Chartered Accountants
New Bridge Street House
30-34 New Bridge Street
London EC4V 6BJ Date:

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating income and expenditure account)
For the year ended 31 December 2013

	Unrestricted Funds 2013 £	Endowment Fund 2013 £	Restricted Fund 2013 £	Total Funds 2013 £	Total Funds 2012 £
Notes					
INCOMING RESOURCES					
Membership subscriptions	60,470	-	-	60,470	58,654
Gift Aid on qualifying subscriptions	2,625	-	-	2,625	3,065
Regional meetings & subscriptions	10,321	-	-	10,321	7,992
Annual conference attendance fees	96,800	-	-	96,800	59,019
Annual conference sponsorship	29,700	-	-	29,700	25,200
Events & seminars income	14,454	-	-	14,454	13,842
Esmée Fairbairn grant award	-	-	14,250	14,250	-
Donations to Lord Nathan Fund	-	2,836	-	2,836	6,625
Review of Environmental Law	-	-	-	-	2,275
Wild Law conference income	1,941	-	-	1,941	2,495
Interest receivable	1,192	535	-	1,727	1,230
Fundraising Income	12,417	-	-	12,417	-
Other income	3,562	-	-	3,562	1,123
TOTAL INCOMING RESOURCES	233,482	3,371	14,250	251,103	181,520
RESOURCES EXPENDED					
Annual Conference expenses	85,395	-	-	85,395	58,818
Staff costs	4 71,252	-	8,990	80,242	70,448
E-library Law & Your Environment	-	4,100	-	4,100	3,680
Events, meeting and conferences	9,320	-	-	9,320	9,201
Wild Law conference expenditure	1,899	-	-	1,899	2,123
Esmée Fairbairn grant award	-	-	2,448	2,448	-
Recruitment	1,950	-	-	1,950	-
Membership fees & expenses	917	-	-	917	5,041
Fundraising	605	-	-	605	-
Website	3,120	-	-	3,120	3,120
IT costs	-	-	-	-	548
Training	486	-	-	486	808
Travel expenses	1,650	-	-	1,650	1,927
Office costs	5 6,276	-	-	6,276	6,504
Fees payable to Independent examiner:					
Accounts and assurance	3,172	-	-	3,172	2,754
Book-keeping & other prof. fees	10,069	-	-	10,069	5,616
Sundry expenses	2,622	-	-	2,622	2,560
TOTAL RESOURCES EXPENDED	198,733	4,100	11,438	214,271	173,148
NET INCOME/(EXPENDITURE)	34,749	(729)	2,812	36,832	8,372
Net gains/(losses) on investments	(524)	-	-	(524)	(919)
NET MOVEMENT IN FUNDS	34,225	(729)	2,812	36,308	7,453
TOTAL FUNDS B/F	100,748	40,934	38,478	141,682	134,229
TOTAL FUNDS C/F	£ 134,973	£ 40,205	£ 2,812	£ 177,990	£ 141,682

NOTE

Details of the Endowment and Restricted Funds are given in Note 9.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(Company limited by guarantee no. 2133283)

BALANCE SHEET
As at 31 December 2013

	Notes	£	2013 £	£	2012 £
FIXED ASSETS					
Investments	3		9,874		20,224
CURRENT ASSETS					
Debtors	6	3,340		8,675	
Short-term investment	3	50,000		-	
Cash at bank and in hand		143,090		141,913	
		<u>196,430</u>		<u>150,588</u>	
CREDITORS: amounts falling due within one year	7	(28,314)		(29,130)	
NET CURRENT ASSETS			168,116		121,458
NET ASSETS/TOTAL ASSETS LESS CURRENT LIABILITIES			<u>£ 177,990</u>		<u>£ 141,682</u>
FUNDS					
Lord Nathan Memorial Fund for the Environment:					
Expendable endowment fund	9		40,205		40,934
Designated fund	9		20,000		20,000
Restricted Funds	9		2,812		-
General fund (unrestricted)	9		114,973		80,748
			<u>£ 177,990</u>		<u>£ 141,682</u>

For the year ended 31 December 2013 the Charity was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The Council of Management's responsibilities:

- (i) The members have not required the Charity to obtain an audit of its accounts for the year in question in accordance with section 476;
- (ii) The Council of Management acknowledges its responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). They were approved, and authorised for issue, by the Council of Management on 27 May 2014 and signed on its behalf by:-

RICHARD KIMBLIN, Chair

PAUL EVANS, Treasurer

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2013

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 April 2008), the Companies Act 2006, 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. 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.

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.

Pensions

The Charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

2. COUNCIL OF MANAGEMENT

None of the members of the Council of Management (2012 - same), who are the directors for company law purposes and the trustees for charity law purposes, received any remuneration from the Charity (2012 - same). During the year 8 members of the Council of Management (2012 - 8) were reimbursed travel and subsistence expenses totalling £1,941 (2012 - £834).

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2013

3 INVESTMENTS	2013	2012
	£	£
Cost		
At 1 January 2013	20,224	30,791
Disposals	(9,826)	(9,648)
Unrealised gain/ (loss)	(524)	(919)
At 31 December 2013	<u>£ 9,874</u>	<u>£ 20,224</u>

Investments shown above represent UK Government bonds dated between 2013 and 2014.

During the year the Charity invested in a 12-month bond, paying 0.9% interest, with Principality Building Society, shown in the Balance Sheet as Short-term investment.

4. STAFF COSTS	2013	2012
	£	£
Gross salaries	71,733	63,464
Employer's National Insurance	5,272	5,701
Pension contributions	1,737	1,283
Executive director's expenses	1,500	-
Freelance fees and expenses	1,500	-
	<u>£ 80,242</u>	<u>£ 70,448</u>

Staffing of the Charity is provided by the Executive Director, Member Support Officer and Working Party Support Officer.

5. OFFICE COSTS	2013	2012
	£	£
Photocopying, printing, stationery & mailing	1,848	2,115
Telephone and fax	1,499	917
Insurance	504	754
Bank charges	2,425	2,718
	<u>£ 6,276</u>	<u>£ 6,504</u>

6. DEBTORS	2013	2012
	£	£
Prepayments	1,303	8,550
Accrued income	2,037	125
	<u>£ 3,340</u>	<u>£ 8,675</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2013

7. CREDITORS	2013	2012
Amounts falling due within one year	£	£
Trade creditors	-	4,360
Other taxes and social security costs (PAYE and NI)	3,991	4,219
Accruals	8,066	4,462
Deferred income (see below)	16,257	16,089
	£ 28,314	£ 29,130
	2013	2012
	£	£
Movements in deferred income		
Balance at 1 January 2013	16,089	13,019
Amount released to incoming resources	(16,089)	(13,019)
Subscription income deferred in the year	7,507	14,666
Events income deferred in the year	-	1,423
Deferred Income from Esmée Fairbairn grant	8,750	-
Balance at 31 December 2013	£ 16,257	£ 16,089

9. SUMMARY OF FUNDS AND LORD NATHAN MEMORIAL FUND FOR THE ENVIRONMENT

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. As the combined total income in 2013 from donations and interest was lower than the total spent on maintenance by £1,264, Council has decided in 2014 to review the status and management of the fund to ensure it can be used as flexibly as possible to fulfil Trustees' and donors' original intentions.

The Esmée Fairbairn grant has been made to fund the employment and related costs of UKELA's 2 day per week Wales Co-ordinator post, a two-year award from 20 May 2013 to 19 May 2015 (including £23,000 to 19 May 2014 - of which £14,250 was recognised in 2013). This post is developing UKELA's profile and membership in Wales, with the objective of making UKELA's activities in Wales self-sustaining by May 2015.

	2013	2012
	£	£
Designated fund		
Brought forward	20,000	20,000
Designated fund c/f	£ 20,000	£ 20,000
Expendable endowment fund		
Brought forward	40,934	38,478
Donations received in the year	2,836	6,625
Interest receivable	535	700
Expended during the year	(4,100)	(4,869)
Expendable endowment fund c/f	£ 40,205	£ 40,934
Total Lord Nathan Memorial Fund for the Environment	£ 60,205	£ 60,934

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2013

Both designated fund and endowment fund are represented by money in the bank.

SUMMARY OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers and investment gains/(losses) £	Carried Forward £
Designated fund	20,000	-	-	-	20,000
General fund	80,748	233,482	(198,733)	(524)	114,973
Restricted Funds	-	14,250	(11,438)	-	2,812
	<u>100,748</u>	<u>247,732</u>	<u>(210,171)</u>	<u>(524)</u>	<u>137,785</u>
Endowment fund	40,934	3,371	(4,100)	-	40,205
	<u>£ 141,682</u>	<u>£ 251,103</u>	<u>£ (214,271)</u>	<u>£ (524)</u>	<u>£ 177,990</u>