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**THE UNITED KINGDOM  
ENVIRONMENTAL LAW ASSOCIATION**

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

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2016**

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# THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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## REFERENCE AND ADMINISTRATIVE DETAILS For the year ended 31 December 2016

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

### **UKELA Council Members**

Charles Banner (2)  
Karen Blair  
Mark Brumwell (1)\*  
James Burton  
Fiona Darroch  
Haydn Davies \*  
Heather Hamilton (2)  
Anne Johnstone\*  
John Jolliffe  
Penelope Latorre\*  
Paul Leonard  
Bridget Marshall  
James Maurici (1)\*  
Georgie Messent  
Kenneth Ross  
Kirsty Schneeberger\*  
Ben Stansfield\*  
Stephen Sykes\*  
Hayley Tam  
Simon Tilling \*+  
Richard Wald  
Ned Westaway  
Nick Whitaker\*  
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 2016

(2) elected to Council at AGM July 2016

\* Members of Executive Committee during the period included – Mark Brumwell, James Maurici, Anne Johnstone (Vice Chair), Ben Stansfield (Vice Chair), Penelope Latorre, Stephen Sykes (Chair), Nick Whitaker (Treasurer), Haydn Davies (Vice Chair), Kirsty Schneeberger (Vice Chair), Simon Tilling + UKELA Company Secretary

# THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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## REFERENCE AND ADMINISTRATIVE DETAILS

For the year ended 31 December 2016

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

**Registered Office:** One Glass Wharf  
Bristol  
BS2 0ZX

**Independent Examiner:** Chris Harris CPFA  
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:** Linda Farrow

# THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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## REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2016

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### 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 2016 to deliver the aims in its 2016 to 2020 Strategic Plan. Work to implement the Strategic Plan was undertaken by three members of staff - Executive Director, Linda Farrow, Events & Membership Manager, Alison Boyd, and Working Party Advisor, Rosie Oliver, with substantial and invaluable help from the organisation's many volunteers. UKELA welcomed a new staff member, Elly-Mae Gadsby, to the team in April 2016.

The Council met three times during the year. UKELA Chair, Stephen Sykes, started his second year of office in July 2016, well supported by Vice Chairs, Anne Johnstone, Kirsty Schneeberger and Ben Stansfield, Assistant Vice Chair, Haydn Davies and Treasurer, Nick Whitaker. From July 2016, following scheduled elections, the current Trustees took on roles as follows:

Chair – Stephen Sykes

Vice Chair – Anne Johnstone

Vice Chair – Kirsty Schneeberger

Vice Chair – Ben Stansfield

Assistant Vice Chair – Haydn Davies

Treasurer – Nick Whitaker

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.

# THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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## REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2016

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### **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.

### **Method of appointment or Election of Council Members**

Council Members are appointed annually. The annual general meeting was held at the annual conference at the University of Sussex on 1 July 2016. 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.

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 2016**

The UK Environmental Law Association (UKELA) aims to make the law work for a better 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:

- Launching our Strategic Plan for 2016 to 2020, following extensive consultation with Patrons, Members, Trustees and external stakeholders.
- Hosting our annual conference from 1 to 3 July at the University of Sussex on the theme of International Law, with over 200 delegates, an international speaker line-up and an insightful Gala Dinner talk by Terry A'Hearn, Chief Executive of the Scottish Environmental Protection Agency.
- Forming our Brexit Task Force following the EU Referendum result in June 2016 and

# THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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## REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2016

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- establishing a clear programme of activity to understand its potential impacts for environmental law, communicating these proactively to members and key stakeholders.
- Attracting a wide audience for some 30 UKELA educational events across the UK, on topics as diverse as EU Exit, Wildlife Law and Housing.
  - Wider student involvement e.g. in our Conference - through additional subsidised places and published articles in our e-law journal.
  - Launch of our international programme, made possible by a network of International Ambassadors from our membership and supported by our new International Member category.
  - Unveiling of our new corporate identity and main website following a major review of our communications.
  - Reaching as extensive an audience as possible, through video link-ups to as many as ten remote sites for large events such as the annual Garner lecture, given this year by former UKELA Chair, Pamela Castle.

UKELA is very grateful to its patrons: its President, the Right Honourable Lord Carnwath of Notting Hill CVO, Maria Adebawale, Sir Crispin Agnew QC Bt, Tom Burke, Prof. Sir Malcolm Grant CBE, Prof. Sir Francis Jacobs QC, Prof. Richard Macrory QC, Lord Woolf of Barnes and Baroness Young of Old Scone. UKELA welcomed Professor Paul Leinster and Bishop James Jones as new Patrons in 2016. We were deeply saddened by the loss of Patron Mrs Justice Patterson DBE in December 2016.

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 2016. 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.

### **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 on a voluntary basis - on Working Parties, the Executive Committee, Regional Groups, and in other ways. UKELA enjoys a high level of support from engaged and knowledgeable volunteers who

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## REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2016

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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 London 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.

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 assist in special areas like 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 the four main sponsors - 39 Essex Street, Exponent, Landmark Chambers and Thomson Reuters - and our other sponsors, 1 Crown Office Row, 6 Pump Court, Ramboll Environ, GroundSure, GeoSmart, Cornerstone Barristers, Lexis Nexis and Arthur J Gallagher.

The Garner Lecture was generously sponsored and promoted by Freshfields.

The UKELA mooting competitions for 2016 were kindly sponsored by No 5 Chambers, 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.

Environmental Law and Management kindly published the UKELA 2016 conference papers and we are grateful to the editor, Catherine Pocock, for her help at the conference in providing transcripts and for her editing. Catherine took over from former Editor, Rachel Caldin, in 2016 and UKELA would like to record thanks to Rachel for her many years of collaboration.

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

# THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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## REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2016

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UKELA's work in a number of areas and in continuing its support for Young UKELA and Wild Law in 2016. Sincere thanks also go to our own Recyclists, who played a key role in fundraising work for our Law and Your Environment website.

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

### **Future Plans**

2017 will be an exciting year with several new and developing initiatives:

Our theme for the year "environmental law in a changing world" will provide a great platform for setting the context for Brexit and significant international policy developments following the US elections.

Our annual conference in Nottingham in July will feature national and international speakers on the topic of sustainable cities and include a special session on Brexit.

Our Brexit Task Force will be bolstered with additional dedicated resource funded by reserves.

We will continue to grow our international work and seek to increase the diversity of speakers at key events.

Increased resource for UKELA in Scotland will help us collaborate with policy makers and regulators on the emerging regulatory reform agenda.

Internal improvements on our financial systems will make us more efficient and free up resource to support the membership and events programme.

### **Financial Review and Reserves policy**

The Charity ended the year with a net movement on unrestricted funds of a deficit of £17.7K excluding the donations to the Lord Nathan Memorial Fund.

At the year end there was some £136.9k in the general fund, which is well above the reserves policy limit stated below. Trustees have allocated up to £50k of reserves for our anticipated spend on priority Brexit work; this will progressively reduce our surplus.

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 £70,000 is considered to be adequate for the

# THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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## REPORT OF THE COUNCIL OF MANAGEMENT For the year ended 31 December 2016

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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.

### **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 25 April 2017 and signed on its behalf by:

**Stephen Sykes**

UKELA Chair

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

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I report on the financial statements for the year ended 31 December 2016 set out on pages 10 to 16.

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 members and independent examiner**

The Council of Management members, 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 members 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 members 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.

### **Chris Harris CPFA**

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 & Statement of Total Realised Gains and Losses)

For the year ended 31 December 2016

	Notes	Unrestricted Funds 2016 £	Endowment Fund 2016 £	Total Funds 2016 £	Total Funds 2015 £
<b>INCOME ON:</b>					
Membership subscriptions		58,876	-	58,876	59,965
Gift Aid on qualifying subscriptions		2,243	-	2,243	4,221
Regional meetings & subscriptions		1,660	-	1,660	2,205
Annual conference attendance fees		74,646	-	74,646	80,336
Annual conference sponsorship		40,050	-	40,050	36,050
Events & seminars income		8,757	-	8,757	19,154
Esmée Fairbairn grant award		-	-	-	7,969
Donations to Lord Nathan Fund		-	2,043	2,043	2,085
Wild Law conference income		4,211	-	4,211	4,162
Interest receivable		911	582	1,493	1,730
Fundraising income		-	-	-	920
Other income		4,455	-	4,455	6,609
<b>TOTAL INCOME</b>		<b>195,809</b>	<b>2,625</b>	<b>198,434</b>	<b>225,406</b>
<b>EXPENDITURE ON</b>					
Annual Conference expenses		68,258	-	68,258	70,472
Staff costs	3	95,685	-	95,685	84,222
E-library - "Law & Your Environment"		-	609	609	4,849
Events, meeting and conferences		3,748	-	3,748	6,689
Wild Law conference expenditure		2,749	-	2,749	2,845
Esmée Fairbairn grant award		-	-	-	7,701
Membership fees & expenses		2,160	-	2,160	494
Website		-	-	-	7,802
IT costs		-	-	-	574
Training		802	-	802	565
Travel expenses		4,594	-	4,594	2,637
Office costs	4	4,699	-	4,699	4,827
Accounts and assurance		3,300	-	3,300	4,260
Book-keeping & other prof. fees		11,487	-	11,487	9,084
Sundry expenses		6,030	-	6,030	2,980
Other costs	5	10,047	-	10,047	18,269
<b>TOTAL EXPENDITURE</b>		<b>213,559</b>	<b>609</b>	<b>214,168</b>	<b>228,270</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(17,750)</b>	<b>2,016</b>	<b>(15,734)</b>	<b>(2,864)</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(17,750)</b>	<b>2,016</b>	<b>(15,734)</b>	<b>(2,864)</b>
TOTAL FUNDS B/F		154,618	36,752	191,370	194,234
<b>TOTAL FUNDS C/F</b>		<b>£ 136,868</b>	<b>£ 38,768</b>	<b>£ 175,636</b>	<b>£ 191,370</b>

**NOTES**

Details of the Endowment and Restricted Funds are given in Note 8.

In both 2015 and 2016 Endowment fund income and expenditure have been included above respectively as "Donations to Lord Nathan Fund" and "E-Library – Law and Your Environment".

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

**BALANCE SHEET**  
As at 31 December 2016

	Notes	£	2016 £	£	2015 £
<b>CURRENT ASSETS</b>					
Debtors	6	12,375		8,482	
Short-term investment		50,000		-	
Cash at bank and in hand		140,286		211,102	
		<u>202,661</u>		<u>219,584</u>	
<b>CREDITORS: amounts falling due within one year</b>					
	7	(27,025)		(28,214)	
<b>NET CURRENT ASSETS</b>					
			<u>175,636</u>		<u>191,370</u>
<b>NET ASSETS/TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<u>£ 175,636</u>		<u>£ 191,370</u>
<b>FUNDS</b>					
Lord Nathan Memorial Fund for the Environment:					
Expendable endowment fund	8		38,768		36,752
Designated fund	8		20,000		20,000
General fund (unrestricted)	8		116,868		134,618
			<u>£ 175,636</u>		<u>£ 191,370</u>

For the year ended 31 December 2016 the Charity was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The Council of Management member'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. They were approved, and authorised for issue, by the Council of Management on 25 April 2017 and signed on its behalf by:-

STEPHEN SYKES, Chair

NICK WHITAKER, Treasurer

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2016**

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**1. ACCOUNTING POLICIES**

***General information and basis of preparation***

The United Kingdom Environmental Law Association (UKELA) is a company limited by guarantee in the United Kingdom. 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 providing and promoting knowledge exchange between professionals working in the environmental sector.

The charity constitutes a public benefit entity as defined by FRS 102.

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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the charity has taken advantage of the early adoption of the Charity SORP 2015 Update Bulletin issued on 2 February 2016, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity has adopted the SORP (FRS 102) in the current year. The effect of the transition from SORP (2005) to SORP (FRS 102) has been considered. In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

***Funds***

Unrestricted funds are available for use at the discretion of the trustees 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 trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 December 2016**

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Endowment funds represent those assets which must be held permanently by the charity, principally insert detail. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. 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.

***Income recognition***

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

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). Further detail is given in the Trustees' Annual Report.

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.

***Expenditure recognition***

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.

***Debtors and creditors receivable / payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

***Tax***

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2016

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**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 (INCLUDING TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES)**

None of the members of the Council of Management (2015 - same), who are the directors for company law purposes and the trustees for charity law purposes, received any remuneration from the Charity (2015 - same). During the year, 6 members of the Council of Management (2015 - 7) were reimbursed travel and subsistence expenses totalling £868 (2015 - £1,807).

The total amount of employee benefits received by key management personnel is £Nil (2015 - £Nil). The Trust considers its key management personnel comprise of trustees.

**3. STAFF COSTS**

	<b>2016</b>	<i>2015</i>
	£	£
Gross salaries	<b>84,124</b>	<i>70,440</i>
Employer's National Insurance	<b>4,412</b>	<i>4,321</i>
Pension contributions	<b>2,960</b>	<i>3,080</i>
Executive director's expenses	<b>4,189</b>	<i>6,381</i>
	<b>£ 95,685</b>	<i>£ 84,222</i>

Staffing of the Charity is provided by the Executive Director, Member Support Officer and Working Party Support Officer. No employee received remuneration of more than £60,000 per annum.

**4. OFFICE COSTS**

	<b>2016</b>	<i>2015</i>
	£	£
Photocopying, printing, stationery & mailing	<b>381</b>	<i>465</i>
Telephone and fax	<b>1,733</b>	<i>1,457</i>
Insurance	<b>472</b>	<i>457</i>
Bank charges	<b>2,113</b>	<i>2,448</i>
	<b>£ 4,699</b>	<i>£ 4,827</i>

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2016

<b>5. OTHER COSTS</b>	<b>2016</b>	<b>2015</b>
	£	£
Communications Review	5,173	10,285
Law and Your Environment	3,760	1,678
Devolved Administration Strategy	-	3,163
Strategy 2016 to 2020	-	1,653
Student Bursary Partnership	558	1,490
IT, audio & video broadcast strategy	429	-
Brexit	127	-
	<b>£ 10,047</b>	<b>£ 18,269</b>

  

<b>6. DEBTORS</b>	<b>2016</b>	<b>2015</b>
	£	£
Prepayments	10,375	5,982
Accrued income	2,000	2,500
	<b>£ 12,375</b>	<b>£ 8,482</b>

  

<b>7. CREDITORS</b>	<b>2016</b>	<b>2015</b>
<b>Amounts falling due within one year</b>	£	£
Trade creditors	2,685	660
Taxes and social security costs (PAYE and NI)	2,288	-
Accruals	8,612	13,590
Deferred income (see below)	13,440	13,964
	<b>£ 27,025</b>	<b>£ 28,214</b>

  

	<b>2016</b>	<b>2015</b>
	£	£
<b>Movements in deferred income</b>		
Balance at 1 January 2016	13,964	19,178
Amount released to incoming resources	(13,964)	(19,178)
Subscription income deferred in the year	13,440	13,964
Balance at 31 December 2016	<b>£ 13,440</b>	<b>£ 13,964</b>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2016

8. 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](http://www.environmentlaw.org.uk). The combined total income in 2016 from donations and interest was higher than the total spent on maintenance. 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.

	<b>2016</b>	<i>2015</i>
	<b>£</b>	<b>£</b>
<b>Designated fund</b>		
Brought forward	<u>20,000</u>	<u>20,000</u>
<b>Designated fund c/f</b>	<b>£ 20,000</b>	<b>£ 20,000</b>
	<b>2016</b>	<i>2015</i>
	<b>£</b>	<b>£</b>
<b>Expendable endowment fund</b>		
Brought forward	<b>36,752</b>	<i>38,980</i>
Donations received in the year	<b>2,043</b>	<i>2,085</i>
Interest receivable	<b>582</b>	<i>536</i>
Expended during the year	<b>(609)</b>	<i>(4,849)</i>
<b>Expendable endowment fund c/f</b>	<b>£ 38,768</b>	<b>£ 36,752</b>
<b>Total Lord Nathan Memorial Fund for the Environment</b>	<b>£ 58,768</b>	<b>£ 56,752</b>

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	<u>134,618</u>	<u>195,809</u>	<u>(213,559)</u>	-	<u>116,868</u>
Endowment fund	36,752	2,625	(609)	-	38,768
	<u>£ 191,370</u>	<u>£ 198,434</u>	<u>£ (214,168)</u>	<u>£ Nil</u>	<u>£ 175,636</u>