

**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 2017**

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**THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**UKELA Council Members**

Charles Banner  
Karen Blair  
James Burton  
Veneta Cooney, Elected to Council at AGM July 2017  
Fiona Darroch  
Haydn Davies, Vice Chair<sup>1</sup>  
Heather Hamilton  
Philip Hunter, Elected to Council at AGM July 2017  
Anne Johnstone, Vice Chair, Chair from AGM July 2017<sup>1</sup>  
John Joliffe  
Christian Jowett, Elected to Council at AGM July 2017  
Penelope Latorre, Member of Executive Committee until AGM July 2017<sup>1</sup>  
Paul Leonard, Stood down from Council at AGM July 2017  
Bridget Marshall  
Georgie Messent  
Warren Percival, Elected to Council at AGM July 2017  
Kenneth Ross, Stood down from Council April 2017  
Kirsty Scheeberger, Vice Chair<sup>1</sup>  
Ben Stansfield, Vice Chair<sup>1</sup>  
Stephen Sykes, Chair until AGM July 2017<sup>1</sup>  
Hayley Tam  
Simon Tilling, UKELA Company Secretary, Vice Chair  
Richard Wald  
Ned Westaway  
Nick Whitaker, Treasurer<sup>1</sup>  
Jamie Whittle, Stood down from Council at AGM July 2017

<sup>1</sup> Members of 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  
New Bridge Street House  
30 - 34 New Bridge Street  
London  
EC4V 6BJ

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**Advisers (continued)**

**Bankers**

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

**Executive Director**

Linda Farrow

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## THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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### REPORT OF THE COUNCIL OF MANAGEMENT FOR THE YEAR ENDED 31 DECEMBER 2017

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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 2017 to 31 December 2017. 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 2017 to deliver the aims in its 2016 to 2020 Strategic Plan. Work to implement the Strategic Plan was undertaken by four members of staff - Executive Director, Linda Farrow, Events & Membership Manager, Alison Boyd, Working Party Advisor, Rosie Oliver and Events & Membership Administrator, Elly-Mae Gadsby, with substantial and invaluable help from the organisation's many volunteers. UKELA welcomed a new staff member, Joe Newbigin, to the team in February 2017 to work on contract as our Brexit Researcher.

The Council met three times during the year. UKELA Chair, Stephen Sykes, completed his second year of office in July 2017, well supported by Vice Chairs, Anne Johnstone, Kirsty Schneeberger and Ben Stansfield, Assistant Vice Chair, Haydn Davies and Treasurer, Nick Whitaker. From July 2017, following scheduled elections, the current Trustees took on roles as follows:

Chair – Anne Johnstone  
Vice Chair – Haydn Davies  
Vice Chair – Kirsty Schneeberger  
Vice Chair – Ben Stansfield  
Vice Chair – Simon Tilling  
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.

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## THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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### REPORT OF THE COUNCIL OF MANAGEMENT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

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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 Nottingham on 7 July 2017. There was no election for Council places as the number of candidates matched the number of vacancies. There was a quorum of members 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 2017

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:

- Hosting our annual conference from 7 to 9 July at the University of Nottingham on the theme of *Cities of the Future*, with over 180 delegates, and a line-up of UK and internationally recognised speakers;
- Using the expertise of our Brexit Task Force to make a distinct contribution to the Brexit discourse, publishing authoritative reports on topics including *Henry VIII Clauses and Environmental Law*, *Brexit and International Environmental Law* and *Environmental Law in Wales after Brexit*.
- Continuing our focused programme of activity to understand Brexit's potential impacts for environmental law, communicating these proactively to members and key stakeholders, bolstering this work with additional dedicated resource funded by reserves.
- Establishing a new Working Party on Human Health and the Environment, an increasingly important topic in many aspects of environmental law, not least air quality and waste.
- Attracting a wide audience for some 30 UKELA educational events across the UK, on topics as diverse as EU Exit, the Industrial Emissions Directive and air quality.

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### REPORT OF THE COUNCIL OF MANAGEMENT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

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- Wider student involvement e.g. in our Conference - through additional subsidised places, published articles in our e-law journal and appointment of a number of regional and campus-level Ambassadors;
- Continuing our international programme, with particular emphasis on developing links with the USA and China, we welcomed a delegation from the Environmental Agency Guangxi, China, hosted a visit from Chinese national and provincial environmental judges and took part in conferences run by the American and Canadian Bar Associations;
- Reaching as extensive an audience as possible, through video link-ups to as many as eight remote sites for large events such as the annual Garner lecture, given in 2017 by Julie Hirigoyen, Chief Executive of the UK Green Building Council.

UKELA is very grateful to its patrons: its President, the Right Honourable Lord Carnwath of Notting Hill CVO, Maria Adebowale, Sir Crispin Agnew QC Bt, Tom Burke, Prof. Sir Malcolm Grant CBE, Prof. Sir Francis Jacobs QC, Bishop James Jones, Prof. Paul Leinster, Prof. Richard Macrory QC, Lord Woolf of Barnes and Baroness Young of Old Scone. UKELA welcomed the Rt. Hon. Lord Justice Lindblom as a new Patron in 2017. We were deeply saddened by the loss of Patron Mrs Justice Patterson DBE in December 2016 and delighted to be able to acknowledge her contribution by naming our Junior Moot in her honour from 2018 onwards.

#### 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 our Brexit Task Force, Working Parties, the Executive Committee, Regional Groups, 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. We would like to register particular thanks to Richard Macrory and Andrew Bryce for their thought-leadership on our Brexit work, as Co-Chairs of our Brexit Task Force, a role they took over from former UKELA Chair, Stephen Sykes, in late 2016. We would also like to thank University College London for providing desk-space for staff working on Brexit throughout 2017.

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.

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## THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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### REPORT OF THE COUNCIL OF MANAGEMENT (continued) FOR THE YEAR ENDED 31 DECEMBER 2017

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#### *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 two main sponsors - 39 Essex Chambers and Landmark Chambers and our other sponsors, 6 Pump Court, Thomson Reuters, Malcolm Hollis LLP, Groundsure, Cornerstone Barristers, Francis Taylor Building, Ramboll Environ, Nottingham Trent University and OHES Environmental.

The Garner Lecture was generously sponsored and promoted by Freshfields.

The UKELA mooting competitions and prizes for 2017 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. 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.

Environmental Law and Management kindly published the UKELA 2017 conference and we are grateful to the Law Text team, comprising Catherine Pocock, Kelly Watkins and Paula Clifford, for their help in providing transcripts and for their editing. Catherine took over from former Editor, Rachel Caldin, in 2016 and UKELA would like to record thanks to Catherine for her great work on the 2016 and 2017 Conference reports.

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 Young UKELA and Wild Law in 2017. 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**

2018 will be an exciting year with several new and developing initiatives:

- Our theme for the year "Past Reflections and Future Horizons: Environmental law in a post-Brexit World" will provide a great platform for setting the context for our Brexit work and our 30<sup>th</sup> anniversary celebrations.
- Our annual conference in Canterbury in June will feature national and international speakers on the topic of environmental law in a post-Brexit World.
- Our Brexit Task Force, bolstered with additional dedicated resource funded by reserves during January and February, will publish further reports on topics including *The UK and European Co-operation Bodies*, *Environmental Standard Setting outside the EU* and *Scotland, Brexit and Environmental Law*.
- We will continue to foster our international connections and seek to increase the diversity of speakers at key events.
- Internal changes to our staffing and financial and membership systems will make us more efficient and free up resource to support the membership and events programme.

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**THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION**

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**REPORT OF THE COUNCIL OF MANAGEMENT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2017**

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**Financial Review and Reserves policy**

The Charity ended the year with a net movement on unrestricted funds of a deficit of £49.4k excluding the donations to the Lord Nathan Memorial Fund.

At the year-end there was some £67.4k in the unrestricted general fund, which is above the unrestricted reserves policy limit stated below. The general fund is struck after the designation of £20.0k 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 £45.0k 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.

**Preparation of the report**

This report was approved by the Trustees, on 21 March 2018 and signed on their behalf by:

.....  
**Anne Johnstone**  
UKELA Chair

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**THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION**  
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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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

I report to the charity Council of Management on my examination of the accounts of the Charity for the year ended 31 December 2017.

This report is made solely to the Charity's Council of Management, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Council of Management those 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 Charity and the Charity's Council of Management as a body, for my work or for this report.

**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:

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:

Chris Harris CPFA

MHA MacIntyre Hudson, New Bridge Street House, 30-34 New Bridge Street, London, EC4V 6BJ

**THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION**  
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2017**

	Note	Unrestricted funds 2017 £	Endowment funds 2017 £	Total funds 2017 £	Total funds 2016 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and subscriptions	2	100,876	1,434	102,310	77,790
Charitable activities	3	87,072	-	87,072	114,696
Other trading activities	4	440	-	440	-
Investments	5	1,072	685	1,757	1,493
Other income	6	6,946	-	6,946	4,455
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>196,406</b>	<b>2,119</b>	<b>198,525</b>	<b>198,434</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	7	245,834	3,120	248,954	214,168
<b>TOTAL EXPENDITURE</b>		<b>245,834</b>	<b>3,120</b>	<b>248,954</b>	<b>214,168</b>
<b>NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>(49,428)</b>	<b>(1,001)</b>	<b>(50,429)</b>	<b>(15,734)</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(49,428)</b>	<b>(1,001)</b>	<b>(50,429)</b>	<b>(15,734)</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		136,868	38,768	175,636	191,370
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>87,440</b>	<b>37,767</b>	<b>125,207</b>	<b>175,636</b>

The notes on pages 11 to 21 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 2017**

	Note	£	2017 £	£	2016 £
<b>CURRENT ASSETS</b>					
Debtors	12	5,272		12,375	
Investments	13	-		50,000	
Cash at bank and in hand		139,105		140,286	
		<u>144,377</u>		<u>202,661</u>	
<b>CREDITORS:</b> amounts falling due within one year	14	(19,170)		(27,025)	
<b>NET CURRENT ASSETS</b>			<u>125,207</u>		175,636
<b>NET ASSETS</b>			<u>125,207</u>		<u>175,636</u>
<b>CHARITY FUNDS</b>					
Endowment funds	15		37,767		38,768
Unrestricted funds	15		87,440		136,868
<b>TOTAL FUNDS</b>			<u>125,207</u>		<u>175,636</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 and signed on their behalf, by:

.....  
**Anne Johnstone, Trustee**

The notes on pages 11 to 21 form part of these financial statements.

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**THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**1. ACCOUNTING POLICIES**

**1.1 General information and basis of preparation**

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. 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.

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

The Charity constitutes a public benefit entity as defined by FRS 102. 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 presented in sterling which is the functional currency of the Charity and rounded to the nearest pound.

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.

**1.2 Going concern**

The financial statements have been prepared on a going concern basis as the Council of Management 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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**1. ACCOUNTING POLICIES (continued)**

**1.3 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.

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 costs 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.

Endowment funds represent those assets which must be held permanently by the Charity. 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.

**1.4 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).

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.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

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**1. ACCOUNTING POLICIES (continued)**

**1.5 Expenditure recognition**

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.

**1.6 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.

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

Debtors are recognised 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.

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event and the settlement is expected to result in an outflow of economic benefits.

**1.8 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 14. 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.

**THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2017**

**1. ACCOUNTING POLICIES (continued)**

**1.9 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.

**1.10 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.

**2. INCOME FROM DONATIONS AND SUBSCRIPTIONS**

	Unrestricted funds 2017 £	Endowment funds 2017 £	Total funds 2017 £	Total funds 2016 £
Membership subscriptions	65,652	-	65,652	58,876
Gift aid on qualifying subscriptions	2,178	-	2,178	2,243
Regional meetings and subscriptions	9,743	-	9,743	1,660
Events and seminars income	15,176	-	15,176	8,757
Wild Law conference income	8,127	-	8,127	4,211
Donations to Lord Nathan Fund	-	1,434	1,434	2,043
	<u>100,876</u>	<u>1,434</u>	<u>102,310</u>	<u>77,790</u>
Total 2017	<u>100,876</u>	<u>1,434</u>	<u>102,310</u>	<u>77,790</u>
Total 2016	<u>75,747</u>	<u>2,043</u>	<u>77,790</u>	

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2017 £	Endowment funds 2017 £	Total funds 2017 £	Total funds 2016 £
Annual conference attendance fees	59,297	-	59,297	74,646
Annual conference sponsorship	27,775	-	27,775	40,050
	<u>87,072</u>	<u>-</u>	<u>87,072</u>	<u>114,696</u>
Total 2017	<u>87,072</u>	<u>-</u>	<u>87,072</u>	<u>114,696</u>
Total 2016	<u>114,696</u>	<u>-</u>	<u>114,696</u>	

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**4. INCOME FROM TRADING ACTIVITIES**

	Unrestricted funds 2017 £	Endowment funds 2017 £	Total funds 2017 £	Total funds 2016 £
Fundraising income	440	-	440	-

**5. INCOME FROM INVESTMENTS**

	Unrestricted funds 2017 £	Endowment funds 2017 £	Total funds 2017 £	Total funds 2016 £
Bank interest receivable	1,072	685	1,757	1,493
<i>Total 2016</i>	911	582	1,493	

**6. OTHER INCOME**

	Unrestricted funds 2017 £	Endowment funds 2017 £	Total funds 2017 £	Total funds 2016 £
E Law sales and publications	446	-	446	841
Webinars	-	-	-	979
NCWP	-	-	-	2,625
Brexit income	6,500	-	6,500	-
Other income	-	-	-	10
Total 2017	6,946	-	6,946	4,455
<i>Total 2016</i>	4,455	-	4,455	

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**7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	Activities undertaken directly 2017 £	Support costs 2017 £	Total 2017 £	Total 2016 £
Charitable activities	<b>218,306</b>	<b>30,648</b>	<b>248,954</b>	214,168
<i>Total 2016</i>	188,652	25,516	214,168	

In 2016 all expenditure on charitable activities was from unrestricted funds.

Direct costs are analysed in Note 8.

Support costs are analysed in Note 9.

**8. DIRECT COSTS**

	Charitable activities £	Total 2017 £	Total 2016 £
Annual Conference expenses	<b>63,338</b>	<b>63,338</b>	68,258
Communications review	-	-	5,173
E-Library - "Law and Your Environment"	-	-	609
Events, meetings and conferences	<b>6,662</b>	<b>6,662</b>	3,748
Wild Law conference expenditure	<b>6,593</b>	<b>6,593</b>	2,749
Membership fees and expenses	<b>2,948</b>	<b>2,948</b>	2,160
Training	<b>839</b>	<b>839</b>	802
Travel expenses	<b>7,317</b>	<b>7,317</b>	4,594
Law and Your Environment	-	-	3,760
Student Bursary Partnership	<b>864</b>	<b>864</b>	558
Bad debts	<b>217</b>	<b>217</b>	-
IT, audio and video broadcast strategy	<b>3,120</b>	<b>3,120</b>	429
Brexit	<b>2,774</b>	<b>2,774</b>	127
Staff costs	<b>123,634</b>	<b>123,634</b>	95,685
Total 2017	<b>218,306</b>	<b>218,306</b>	188,652
<i>Total 2016</i>	188,652	188,652	

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**9. SUPPORT COSTS**

	<b>Charitable activities</b>	<b>Total 2017</b>	<b>Total 2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Governance costs	<b>3,360</b>	<b>3,360</b>	3,300
Bookkeeping and other professional fees	<b>10,815</b>	<b>10,815</b>	11,487
Sundry costs	<b>8,123</b>	<b>8,123</b>	6,030
Photocopying, printing, stationery and mailing	<b>2,766</b>	<b>2,766</b>	381
Telephone and fax	<b>2,328</b>	<b>2,328</b>	1,733
Insurance	<b>474</b>	<b>474</b>	472
Bank charges	<b>2,782</b>	<b>2,782</b>	2,113
Total 2017	<b>30,648</b>	<b>30,648</b>	25,516
<i>Total 2016</i>	25,516	25,516	

Governance costs comprise the Independent Examiners' Remuneration only.

**10. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Independent Examiners' Remuneration	<b>3,360</b>	3,300

During the year the Council of Management, who comprise all the Key Management Personnel of the Charity, neither received nor waived any remuneration (2016 - £NIL).

During the year, no member of the Council of Management received any benefits in kind (2016 - £NIL).

During the year, 5 members of the Council of Management (2016 - 6) were reimbursed travel and subsistence expenses totalling £926 (2016 - £868).

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**11. STAFF COSTS**

Staff costs were as follows:

	<b>2017</b>	2016
	<b>£</b>	£
Wages and salaries	<b>112,174</b>	88,313
Social security costs	<b>6,554</b>	4,412
Other pension costs	<b>4,906</b>	2,960
	<u><b>123,634</b></u>	<u>95,685</u>

Included within wages and salaries above is £Nil (2016 - £4,189) relating to Executive Director's expenses. Staffing of the Charity is provided by the Executive Director, Events and Membership Manager, Working Party Advisor and Membership Administrator.

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

	<b>2017</b>	2016
	<b>No.</b>	No.
Staff	<b>4</b>	3

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

**12. DEBTORS**

	<b>2017</b>	2016
	<b>£</b>	£
Trade debtors	<b>482</b>	-
Prepayments and accrued income	<b>4,790</b>	12,375
	<u><b>5,272</b></u>	<u>12,375</u>

**13. CURRENT ASSET INVESTMENTS**

	<b>2017</b>	2016
	<b>£</b>	£
Short-term investment	<u><b>-</b></u>	<u>50,000</u>

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**14. CREDITORS: Amounts falling due within one year**

	2017 £	2016 £
Trade creditors	3,916	2,685
Other taxation and social security	-	2,288
Other creditors	318	-
Accruals and deferred income	14,936	22,052
	<u>19,170</u>	<u>27,025</u>
		£
<b>Deferred income</b>		
Deferred income at 1 January 2017		13,440
Subscription income deferred during the year		11,206
Amounts released from previous years		<u>(13,440)</u>
Deferred income at 31 December 2017		<u>11,206</u>

**15. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2017 £	Income £	Expenditure £	Balance at 31 December 2017 £
<b>Designated funds</b>				
Designated Funds	<u>20,000</u>	-	-	<u>20,000</u>
<b>General funds</b>				
General Funds	<u>116,868</u>	196,406	(245,834)	<u>67,440</u>
Total Unrestricted funds	<u>136,868</u>	196,406	(245,834)	<u>87,440</u>
<b>Endowment funds</b>				
Expendable Endowment Funds	<u>38,768</u>	2,119	(3,120)	<u>37,767</u>
Total of funds	<u>175,636</u>	198,525	(248,954)	<u>125,207</u>

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**15. STATEMENT OF FUNDS (continued)**

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 January 2016 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2016 £
<b>Designated funds</b>					
Designated Funds	20,000	-	-	-	20,000
	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
<b>General funds</b>					
General Funds	134,618	195,809	(213,559)	-	116,868
	<u>134,618</u>	<u>195,809</u>	<u>(213,559)</u>	<u>-</u>	<u>116,868</u>
Total Unrestricted funds	<u>154,618</u>	<u>195,809</u>	<u>(213,559)</u>	<u>-</u>	<u>136,868</u>
<b>Endowment funds</b>					
Expendable Endowment Funds	36,752	2,625	(609)	-	38,768
	<u>36,752</u>	<u>2,625</u>	<u>(609)</u>	<u>-</u>	<u>38,768</u>
Total of funds	<u>191,370</u>	<u>198,434</u>	<u>(214,168)</u>	<u>-</u>	<u>175,636</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](http://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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**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	<b>Unrestricted funds 2017 £</b>	<b>Endowment funds 2017 £</b>	<b>Total funds 2017 £</b>
Current assets	<b>106,610</b>	<b>37,767</b>	<b>144,377</b>
Creditors due within one year	<b>(19,170)</b>	<b>-</b>	<b>(19,170)</b>
	<b><u>87,440</u></b>	<b><u>37,767</u></b>	<b><u>125,207</u></b>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	<b>Unrestricted funds 2016 £</b>	<b>Endowment funds 2016 £</b>	<b>Total funds 2016 £</b>
Current assets	<b>163,893</b>	<b>38,768</b>	<b>202,661</b>
Creditors due within one year	<b>(27,025)</b>	<b>-</b>	<b>(27,025)</b>
	<b><u>136,868</u></b>	<b><u>38,768</u></b>	<b><u>175,636</u></b>

**17. RELATED PARTY TRANSACTIONS**

Other than the Council of Management and Key Management Personnel transactions detailed in Note 10, there are were no related party transactions during the period (2016 - £Nil).