

ENVIRONMENTAL LAW FOUNDATION

England & Wales · Charity number 1045918

Details

Other names E L F

Status Registered

Legal form Charitable company

Company number [02485383](#)

Registered 1995-04-27

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: 3. THE OBJECTS FOR WHICH THE COMPANY IS ESTABLISHED ARE:- 3.1 TO ADVANCE THE EDUCATION OF THE PUBLIC ABOUT SUCH MATTERS RELATING TO THE PRESERVATION, CONSERVATION AND SUSTAINABLE DEVELOPMENT OF THE NATURAL ENVIRONMENT AND CAUSES OF ENVIRONMENTAL DEGRADATION OR CONCERN; 3.2 TO ADVANCE THE EDUCATION OF THE PUBLIC IN ALL MATTERS RELATING TO THE DEVELOPMENT, TEACHING, APPLICATION AND PRACTICE OF LAW RELATING TO THE ENVIRONMENT; 3.3 TO PROTECT AND PRESERVE THE NATURAL AND BUILT ENVIRONMENT WHERE THERE IS A COMMUNITY OR NEIGHBOURHOOD INTEREST BY PROVIDING ADVICE AND INFORMATION TO ENABLE MEMBERS OF THE PUBLIC TO SECURE ACCESS TO LEGAL AND OTHER PROFESSIONAL ADVICE AND REPRESENTATION IN CASES CONCERNED WITH THE PLANNING AND DEVELOPMENT OF SUCH ENVIRONMENT OR NON-COMPLIANCE WITH ENVIRONMENTAL AND ADMINISTRATIVE LAW AND PROCEDURES; 3.4 THE PROMOTION OF SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY: 3.4.1 PROVIDING LEGAL AND EXPERT GUIDANCE AND SUPPORT FOR THOSE WORKING FOR AND ADVOCATING THE PRESERVATION, CONSERVATION AND THE PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF NATURAL RESOURCES; 3.4.2 CONDUCTING OR COMMISSIONING RESEARCH AND PUBLISHING THE RESULTS OF SUCH RESEARCH. "SUSTAINABLE DEVELOPMENT" MEANS IMPROVING THE QUALITY OF LIFE WHILE LIVING WITHIN THE CARRYING CAPACITY OF SUPPORTING ECOSYSTEMS AND THE NATURAL ENVIRONMENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS 3.5 THE PROMOTION OF THE SOUND ADMINISTRATION OF ENVIRONMENT AND HUMAN RIGHTS LAW BY: 3.5.1 PROVIDING SPECIALIST LEGAL ADVICE, ASSISTANCE AND REPRESENTATION INCLUDING REPRESENTATION IN THE COURTS OF THE UNITED KINGDOM AND OTHER TRIBUNALS INCLUDING THE EUROPEAN COURT OF HUMAN RIGHTS FOR THOSE UNABLE TO OBTAIN SUCH LEGAL ADVICE, ASSISTANCE AND REPRESENTATION AS A RESULT OF THEIR LACK OF RESOURCES; 3.5.2 PROVIDING ADVICE ON THE INSTITUTION STRUCTURES AND MECHANISMS BY WHICH SUCH LAW IS ENFORCED; AND 3.5.3 TRAINING THE JUDICIARY, LAWYERS, PUBLIC AUTHORITIES AND THE PUBLIC IN THE RELEVANT LAW AND ADMINISTRATIVE PROCESSES.

Activities: The Environmental Law Foundation (ELF) helps people use the law to protect and improve the environment in their local area. ELF delivers legal advice services, community outreach activities, training and research, and aims to advance environmental justice for all.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£162,626	£124,731	-	-
2024-03-31	£115,706	£79,225	-	-
2023-03-31	£68,200	£68,822	-	-
2022-03-31	£68,759	£64,469	-	-
2021-03-31	£47,096	£48,953	-	-

Trustees

Name	Role	Appointed
RICHARD DANIEL WALD	Chair	2017-03-27
Amanda Jane Carpenter		2022-12-01
Carol Anne Day		2019-07-01
DAVID HART		2016-07-21
Dr Emily Barritt		2024-03-21
Jemima Goldberry Coleman		2025-12-11
Joseph Charles Tabone		2016-11-29
Stephanie McGibbon		2022-12-01
Zoe Laura Leventhal		2025-12-11

Accounts

Charity Registration No. 1045918

Company Registration No. 02485383 (England and Wales)

ENVIRONMENTAL LAW FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ENVIRONMENTAL LAW FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Richard Wald (Chair) Dr Emily Barritt Amanda Carpenter Carol Day Nick Flynn David Hart Stephanie McGibbon Joey Tabone Michael Taite Jeremy Woods
Charity number	1045918
Company number	02485383
Registered office	Wellesley House Duke of Wellington Avenue London SE18 6SS
Independent examiner	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS
Bankers	Natwest Bank PO Box 159 332 High Holborn London Depot Code 190 WC1V 7PS

ENVIRONMENTAL LAW FOUNDATION

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ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum & Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects for which the charitable company is established are:-

- To promote the enhancement and conservation of the environment;
- To advance the education of the public about such matters relating to the preservation, conservation and sustainable development of the natural environment and the causes of environmental degradation or concern;
- To protect and preserve the natural and built environment where there is a community or neighbourhood interest by providing advice and information to enable members of the public to secure access to legal and other professional advice and representation in cases concerned with the planning and development of such environment or non-compliance with environmental and administrative law and procedures;
- The promotion of sustainable development for the benefit of the public by:
 - Providing legal and expert guidance and support to those working for and advocating the preservation, conservation and the protection of the environment and the prudent use of natural resources;
 - Conducting or commissioning research and publishing the results of such research;
 - "Sustainable development" means improving the quality of life while living within the carrying capacity of supporting ecosystems and the natural environment without compromising the ability of future generations to meet their own needs;
- The promotion of the sound administration of environment and human rights law by:
 - Providing specialist legal advice, assistance and representation including representation in the European Court of Human Rights for those unable to obtain such legal advice, assistance and representation as a result of their lack of resources;
 - Providing advice on the institution structures and mechanisms by which such law is enforced; and
 - Training the judiciary, lawyers, public authorities and the public in the relevant law and administrative processes.

Public benefit

The Trustees confirm that they have complied with their duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Principal activity

The primary purpose of the Environmental Law Foundation (ELF) is to make free legal advice and support available to ordinary communities confronted by environmental issues that are in the public interest, be they local or national. ELF helps those communities to participate in the environmental decision making process and to secure equal access before the courts. This gives them a voice, enabling them to challenge or influence environmental decisions by which they are affected. This is our Advice and Referral Service ("A&R"), run by our Executive Director, Emma Montlake.

Under our remit to educate and extend systemic access to environmental justice, we also operate the ELF university pro-bono environmental and policy clinic network, enabling university law students, under qualified supervision, to work on live cases and to conduct longer-term empirical research. This network has grown to involve, at the end of the year, some 20 universities, including institutions in England, Scotland and Wales. The university network falls within our Education, Policy and Outreach work, which is led by Executive Director, Tom Brennan.

Structure, governance and management

Environmental Law Foundation (ELF) is a registered charity number 1045918. It is established as a company limited by guarantee.

The trustees of the charitable company form its Committee of Management and Governing Body, and are empowered to act as necessary in order for the charitable company to fulfil its objectives. The members of the charitable company or fellow trustees may appoint trustees at any time and appropriate induction and training is given on appointment of new trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees, who are also the directors for the purpose of company law, and who served throughout the year, during which none stepped-down or joined, were:

Richard Wald (Chair)
Dr Emily Barritt
Amanda Carpenter
Carol Day
Nick Flynn
David Hart
Stephanie McGibbon
Joey Tabone
Michael Taite
Jeremy Woods

The year was one of significant triumphs, exciting progress and, after the period had closed, personal sadness. Over the first few months, our executive team achieved remarkable progress in funding and casework, in growing the university network and in our policy work - most notably, but not exclusively, on Rights of Nature. The work of our charity was growing in scale and across multiple, overlapping services: helping communities under environmental threat, engaging university research students in legal casework and policy development, and articulating the argument for extending the concept of environmental rights to the natural world on which we all depend.

The nature and potential of this progress thus persuaded the trustees of the strategic need to appoint a CEO and of the financial viability of doing so. After over a decade without an executive able to focus primarily on strategy, this was a sensitive role. To fulfil it, based on her extensive experience across the legal profession, charitable and scientific sectors, the trustees appointed Rachel Youngman, commencing January 2025. Rachel worked swiftly: by the financial year-end, a clarified, energising ambition was taking hold and a practical strategy was in preparation for final board approval. However, after the year-end, the trustees and staff were deeply saddened by Rachel's unexpected death in July 2025. All of the excellent work of Rachel and the executive team up to that point continues to be applied and developed to this day and the trustees are overseeing the recruitment of a new CEO.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Staff

Emma Montlake, Executive Director of Advice & Referral and Tom Brenan, Executive Director of Education, Policy and Outreach, continued in their roles, as did our A&R Casework Paralegal, Tanvi Sengupta and Communications Officer, Dr Renee Karunungan.

Achievements and performance

Advice & Referral (A&R):

During 2024/25, our A&R team received over 300 requests for help from affected grassroots communities. These numbers have remained fairly consistent over the last five years, partly because we have not taken advantage of opportunities to advertise without charge, because we do yet not have the capacity for more. Our strategic objectives seek to address this. Our remit is broad, hence we received enquiries across a wide range of environmental concerns. The majority related to land development, the UK planning system being inextricably linked to environmental regulation. Development and loss of green space, protected species and impact on natural habitats are a frequent feature. By way of illustration, a few examples of our work are set out below.

- **Rights of Nature: recognition from Lewes District Council of the Ouse Charter:**
Last year we reported on ELF's work with local group Love Our Ouse, their work leading on the drafting of an Ouse Charter of Rights, following the passing of a historic motion by Lewes District Council recognising that there was a new global earth jurisprudence "Rights of Nature" and that they would explore granting rights to the River Ouse, with the declaration of a river charter. ELF remained in an advisory role continuing to instruct and work closely with a team of lawyers at Hogan Lovell's LLP advising the group. The investigation of the legal position and opportunities for a charter of river rights for the Ouse, at the local government level, rested with the legal team. In December 2024 the final charter of rights was presented to the Council who in February 2025 made a public declaration that they would support and champion the principles of the Ouse Charter of Rights. This again was a first for a Council in England and attracted a lot of media attention. ELF has written extensively for many publications about this work and has been interviewed and given presentations.
This work has led to ELF taking up a significant role in advising other councils who likewise wish to pass rights of rivers charters for their local rivers. We have so far advised six councils of the 10 that have passed rights motions. Rights of Nature is becoming an increasingly important area of ELF's work.
- **Breckland, East Anglia: Decision refused for proposed largest intensive animal farm in Europe:**
ELF reported in last year's Trustee Report that it had been assisting a local community in the pre-application stage of two associated applications for twelve intensive poultry units. This intensive animal farm if approved would have had the capacity to hold 14,000 pigs and 800,000 chickens at any one time. The site being only 150 metres from the boundary of the Breckland Special Protection Area (SPA), designated for its rare birds with the threat of avian flu, the intensive water use in a water stressed area had not been taken into account, nor the pollution arising. Instructing ELF technical member, Helen Hamilton, detailed objections were submitted. When the application came before the committee, Helen spoke on behalf of the community. We were delighted when the application was unanimously refused.
- **Molygrove Marine Recreational Hub and Habitats Regulation:**
ELF became heavily involved with local people in Molygrove, Pembrokeshire where following a government enterprise grant, a local operator applied to convert a disused bus station into a marine recreation hub. Local people raised significant concerns over the impacts this would have on a protected nature site at Cebwir Bay, a Site of Special Scientific Interest in a Special Protection Area. Local people, having witnessed the increasingly damaging impacts of marine recreation such as coasteering on the Bay, knew that the marine hub would increase the already high level of impacts on protected animals and birds, especially during the summer during the breeding season. ELF quickly realised that a Habitats Assessment which had not been done, was needed given the protected nature of the site where this activity would take place. Even though it was 2 miles from the marine hub itself, these impacts had to be assessed for the purposes of the planning application. We made our case. The National Park agreed with us and conceded that a Habitats Regulation Assessment was required. This was carried out, but not adequately about which we submitted further objections. The planning application was passed despite ELF's intervention. This matter was taken up by WildJustice who filed a public law challenge to have the planning decision overturned.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Education, Policy and Outreach:

During the year there were around 20 universities in ELF's university network and we continued discussions with a number of others who were keen to join. Universities in the network offer ELF legal or policy clinics providing opportunities for students to engage with us. Students provide advice on ELF enquiries under supervision at the legal clinics while policy clinics conduct longer term empirical research stemming from ELF enquiries or broader aspects of our work.

During the year, we concluded two policy clinic research projects from the previous academic year, one on Environmental Outcomes Reports, and the other mapping various ecological legal protections to support our work in Lewes on a draft Rights of the River Ouse Charter. We also began a further research project. Taking the learning from our experience in Lewes, 13 universities researched legal and policy opportunities to support the introduction of the Rights of Nature at a local authority level across the UK. Our clinic work aims to encourage the next generation of public interest environmental lawyers alongside providing valuable data to assist ELF's wider policy and outreach work.

Grant Funding

Our membership is growing and strategic efforts are under way towards growing it to the point at which, over the medium term, it might generate sufficient funding to provide for our core operations. For the moment, however, grant funding is essential to that core work, to meeting the growing need for our uniquely community-oriented service and expanding access to environmental justice. As such, we are hugely grateful to our grant funders for their financial support and for their guidance and valuable role as ambassadors for what we do.

Ecological Restoration Fund

Founded by Daniel Hotz, the Ecological Restoration Fund is a relatively recently established environmental charity with high, UN-aligned global ambitions and funding to match. Their support of ELF's core work is a tremendous vote of confidence. They provided the second of three annual payments of £50,000.

Aurora Trust

Following the provision of funding in the previous year towards our work on the Rights of Rivers programme, the Aurora Trust providing the first of two annual grants of £30,000 to support our continuing work to develop the concept of nature's rights in local authorities in the UK.

The Baring Foundation

An independent foundation promoting strong, independent civil society, the Baring Foundation agreed to provide three annual payments of £30,000 to support our core work enabling the community voice to be heard, particularly on planning matters.

Earth Funding Lab

A group of philanthropic funders working together to support greater impact, the Earth Funding Lab provided £30,000 to support the development of a network of local hubs of information and support for UK communities to learn more about Rights of Nature, using our policy clinics as a platform.

Membership, Subscriptions and Donations

Our charity depends upon the pro bono work of our professional members. Some give a few hours per year, some give dozens. With this in mind, we continue to limit any increases in membership fees to pro bono members. We are most grateful to those barristers chambers which opt to provide significant additional support by taking our Gold Membership. In 2024/25, they were 39 Essex Chambers and Landmark Chambers.

Membership numbers are, across the board, slightly up on last year and now include over 100 professional pro bono members (including some firms and chambers). We have a similar number of public members including students, community groups, and private individual supporters.

Income from membership subscriptions and private donations amounted to over £20,000 during the year. Membership numbers have risen again and now stand at their highest for many years.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2025*

Financial review

This year there was a surplus of £37,895 (2024 - £81,281). The total funds of the charity at the year end were £159,058 (2024 - £121,163) which is made up of an unrestricted fund surplus of £102,058 (2024 - £74,363) and restricted funds of £57,000 (2024 - £46,800).

The Trustees have set their minimum level of reserves at three months typical expenditure and the current level of unrestricted reserves represents approximately 7 months of typical expenditure.

The trustees assess on a regular basis the major risks to which the charity is exposed, in particular those related to the operations and finances of the Foundation, and are satisfied that systems are in place to mitigate its exposure to major risks.

Looking ahead

Obstacles to environmental justice in the UK are growing. Financial protections for the public are under threat, and the opportunities for civil society engagement in the planning process are being undermined. In response, the goals we have set for our charity are ambitious. We are confident that we have the foundations in place to meet them.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

The trustees report was approved by the Board of Trustees.

M R Taite

Trustee

Dated: 11 December 2025

ENVIRONMENTAL LAW FOUNDATION

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Environmental Law Foundation for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

ENVIRONMENTAL LAW FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ENVIRONMENTAL LAW FOUNDATION

I report to the trustees on my examination of the financial statements of Environmental Law Foundation (the charitable company) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS
11 December 2025

ENVIRONMENTAL LAW FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	70,746	90,000	160,746	114,428	62,300	176,728
Investments	4	1,880	-	1,880	1,278	-	1,278
Total income		72,626	90,000	162,626	115,706	62,300	178,006
Expenditure on:							
Charitable activities	5	44,931	79,800	124,731	79,225	17,500	96,725
Total expenditure		44,931	79,800	124,731	79,225	17,500	96,725
Net income and movement in funds		27,695	10,200	37,895	36,481	44,800	81,281
Reconciliation of funds:							
Fund balances at 1 April 2024		74,363	46,800	121,163	37,882	2,000	39,882
Fund balances at 31 March 2025		102,058	57,000	159,058	74,363	46,800	121,163

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ENVIRONMENTAL LAW FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		167,802		125,273	
Creditors: amounts falling due within one year	12	<u>(8,744)</u>		<u>(4,110)</u>	
Net current assets			<u>159,058</u>		<u>121,163</u>
The funds of the charitable company					
Restricted income funds	14		57,000		46,800
Unrestricted funds	15		<u>102,058</u>		<u>74,363</u>
			<u>159,058</u>		<u>121,163</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 11 December 2025

M R Taite
Trustee

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Environmental Law Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is Wellesley House, Duke of Wellington Avenue, London, SE18 6SS.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Resources expended

Expenditure is recognised on an accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years on cost
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ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and memberships

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations, gifts and memberships	20,746	-	20,746	34,427	5,000	39,427
Grants received	50,000	90,000	140,000	80,001	57,300	137,301
	<u>70,746</u>	<u>90,000</u>	<u>160,746</u>	<u>114,428</u>	<u>62,300</u>	<u>176,728</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1,880</u>	<u>1,278</u>

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	114,882	80,892
Consultancy	390	10,030
	<u>115,272</u>	<u>90,922</u>
Share of support and governance costs (see note 6)		
Support	8,199	4,315
Governance	1,260	1,488
	<u>124,731</u>	<u>96,725</u>
Analysis by fund		
Unrestricted funds	44,931	79,225
Restricted funds	79,800	17,500
	<u>124,731</u>	<u>96,725</u>

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs

	Support costs	Governance costs	2025	2024	Basis of allocation
	£	£	£	£	
Computer running costs	2,058	-	2,058	1,778	By activity
Insurance	783	-	783	674	By activity
Bank charges	132	-	132	238	By activity
Professional charges	2,009	-	2,009	1,039	By activity
Travel and subsistence	1,536	-	1,536	586	By activity
Events and marketing	1,681	-	1,681	-	
Accountancy/Independent Examination Fees	-	1,260	1,260	1,488	Governance
	<u>8,199</u>	<u>1,260</u>	<u>9,459</u>	<u>5,803</u>	
Analysed between Charitable activities	<u>8,199</u>	<u>1,260</u>	<u>9,459</u>	<u>5,803</u>	

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>1,260</u>	<u>1,488</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no travel expenses were reimbursed (2024 £nil).

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Salaried staff	4	4

Time costs

	2025 £	2024 £
Salaries (inc. employers NI)	99,888	87,918
Non-payroll staff costs	10,920	-
Other pension costs	4,464	3,004
	115,272	90,922

There were no employees whose annual remuneration was £60,000 or more.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Computers £
Cost	
At 1 April 2024	1,139
At 31 March 2025	1,139
Depreciation and impairment	
At 1 April 2024	1,139
At 31 March 2025	1,139
Carrying amount	
At 31 March 2025	nil
At 31 March 2024	nil

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	7,484	2,585
Other creditors	-	331
Accruals and deferred income	1,260	1,194
	<u>8,744</u>	<u>4,110</u>

13 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>4,464</u>	<u>3,004</u>

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Tudor Trust Wellbeing Grant	2,000	-	-	2,000
The Baring Foundation	25,000	30,000	(40,000)	15,000
Network for Social Change	19,800	-	(19,800)	-
Aurora Trust	-	30,000	(12,500)	17,500
Gower Street/Earth Funding Lab	-	30,000	(7,500)	22,500
	<u>46,800</u>	<u>90,000</u>	<u>(79,800)</u>	<u>57,000</u>

Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Tudor Trust Wellbeing Grant	2,000	-	-	2,000
Baring Foundation	-	30,000	(5,000)	25,000
Network for Social Change	-	19,800	-	19,800
Aurora Trust	-	7,500	(7,500)	-
Gower Street	-	5,000	(5,000)	-
	<u>2,000</u>	<u>62,300</u>	<u>(17,500)</u>	<u>46,800</u>

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Restricted funds

(Continued)

Tudor Trust Wellbeing Grant - this fund represents amounts received to support the wellbeing of the staff, volunteers and Trustees.

The Baring Foundation - this fund represents amounts received to provide advice and support to UK communities seeking environmental justice.

Network for Social Change - this fund represents amounts received towards a 'Rights of nature' policy clinics research project.

Aurora Trust - this fund represents amounts received toward work in developing the legal concept of nature's rights in local authorities in the UK.

Gower Street/Earth Funding Lab - this fund represents amounts received for the Hub Network programme in relation to the Rights of Nature.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	74,363	72,626	(44,931)	102,058

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	37,882	115,706	(79,225)	74,363

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Current assets/(liabilities)	102,058	57,000	159,058	98,863	22,300	121,163
	102,058	57,000	159,058	98,863	22,300	121,163

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Accounts

Charity Registration No. 1045918

Company Registration No. 02485383 (England and Wales)

ENVIRONMENTAL LAW FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

ENVIRONMENTAL LAW FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	N J Flynn	
	D Hart	
	J C Tabone	
	M R Taite	
	Dr J Woods	
	R D Wald	
	C Day	
	S McGibbon	
	A J Carpenter	
	Dr E Barritt	(Appointed 21 March 2024)
Charity number	1045918	
Company number	02485383	
Registered office	The Barn 36 High Street Pershore Worcestershire WR10 1DP	
Independent examiner	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
Bankers	Natwest Bank PO Box 159 332 High Holborn London Depot Code 190 WC1V 7PS	

ENVIRONMENTAL LAW FOUNDATION

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ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum & Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects for which the charitable company is established are:-

- To promote the enhancement and conservation of the environment;
- To advance the education of the public about such matters relating to the preservation, conservation and sustainable development of the natural environment and the causes of environmental degradation or concern;
- To protect and preserve the natural and built environment where there is a community or neighbourhood interest by providing advice and information to enable members of the public to secure access to legal and other professional advice and representation in cases concerned with the planning and development of such environment or non-compliance with environmental and administrative law and procedures;
- The promotion of sustainable development for the benefit of the public by:
 - Providing legal and expert guidance and support to those working for and advocating the preservation, conservation and the protection of the environment and the prudent use of natural resources;
 - Conducting or commissioning research and publishing the results of such research;
 - "Sustainable development" means improving the quality of life while living within the carrying capacity of supporting ecosystems and the natural environment without compromising the ability of future generations to meet their own needs;
- The promotion of the sound administration of environment and human rights law by:
 - Providing specialist legal advice, assistance and representation including representation in the European Court of Human Rights for those unable to obtain such legal advice, assistance and representation as a result of their lack of resources;
 - Providing advice on the institution structures and mechanisms by which such law is enforced; and
 - Training the judiciary, lawyers, public authorities and the public in the relevant law and administrative processes.

Public benefit

The Trustees confirm that they have complied with their duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Principal activity

The primary purpose of the Environmental Law Foundation (ELF) is to make free legal advice and support available to ordinary communities confronted by environmental issues that are in the public interest, be they local or national. ELF helps those communities to participate in the environmental decision making process and to secure equal access before the courts. This gives them a voice, enabling them to challenge or influence environmental decisions by which they are affected. This is our Advice and Referral Service ("A&R"), run by our Executive Director, Emma Montlake.

In addition, in 2013 we established the ELF university pro-bono environmental clinic network, enabling university law students, under qualified supervision, to work on live cases. Since 2020, these legal clinics have been supplemented by our university policy clinics, which conduct longer-term empirical research, including some at universities which do not get involved with live cases. The combined network has grown to involve, at the end of the year, some 20 universities, including institutions in England, Scotland and Wales. The university network was established and has been developed by Executive Director Tom Brennan. It falls within our Education, Policy and Outreach work, which Tom leads.

Achievements and performance

Education, Policy and Outreach:

During the year there were 20 universities in ELF's university network and we continued discussions with a number of others who were keen to join.

Whilst our outreach programme aimed at young adults is currently focused on our university partners, we aim to expand this to encompass people from school age through to newly qualified professionals. Legal and policy clinic work is a key aspect of our young ELF programme and a number of our university partners operate both.

Of our 20 partners, six offer both legal and policy clinics, ten offer a policy clinic only and four offer a legal clinic only.

During the year, we ran two policy clinic research projects, one considering the impact of proposals for Environmental Outcomes Reports and compliance with the Aarhus Convention, and the other mapping various ecological legal protections along the River Ouse and the River Uck as part of ELF's ongoing work in Lewes on the introduction of a River Charter to protect the Rights of the River Ouse. In addition to enhancing the outreach programme with empirical research opportunities to encourage the next generation of public interest environmental lawyers, these projects provide valuable data to assist ELF's wider policy and outreach work.

Advice & Referral (A&R):

During 2023/24, our A&R team received some 300 requests for help from affected communities. This is consistent with previous years. The majority related to land development, planning and development and loss of green spaces. A small selection of more notable cases is set out below.

Rights of Nature: recognition from Lewes District Council

On 20th February 2023 Lewes District Council passed a motion recognising that there was a new global earth jurisprudence "Rights of Nature" and that they would explore granting rights to the River Ouse, with the declaration of a river charter.

ELF was instrumental in drafting the motion, working with a district councillor. We acted in support of Love Our Ouse, a community group established to counter threats to the ecology of the Ouse. Our role included helping the group to understand what legal and policy opportunities existed for recognising the rights of the river and how a charter could be implemented. Our work on Rights of Nature has included important collaborations with the specialist rights of nature barrister Monica Faria-Tinta, with the American-British law firm Hogan Lovells, and other advisers. This is a significant area of on-going work and we are grateful for the funding we have received to support it.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

OEP upholds complaint against UK government, for first time

ELF has been supporting Robert Latimer, a well-known local anti-sewage campaigner in Whitburn, Sunderland, for some years. In March 2023, we sent a letter before action to DEFRA and OFWAT questioning their interpretation of "all normal local climatic conditions" as set out in the Urban Waste Water Regulations. Bob has years of evidence of underreporting sewage discharges and that sewage is regularly discharged when there is no rain. This resulted in a complaint against the government being upheld, for the first time, by the Office for Environmental Protection over the interpretation of "climatic events".

Reprieve for the rich biodiversity of Kent country park

The site of the Betteshanger Colliery until 1989, the 230 acre Betteshanger Country Park was created as a leisure destination with an emphasis on outdoor space and wildlife. Its biodiversity is impressive and includes turtle doves, lizard orchids, water voles and more. These were threatened by linked planning applications for a 120 bedroom hotel and a surf lagoon. Acting for the local group, Friends of Betteshanger, we assisted them over the six months leading up to the relevant planning committee meeting, making three submissions and securing counsel's advice in relation to their three minute oral representations at the planning meeting. Countering the planning officer's recommendation for approval, the planning committee refused the applications.

Breckland, East Anglia: preventing pollution from intensive poultry and pig units

ELF assisted a local community in the pre-application stage of two associated applications for twelve intensive poultry units, and for four pig finishing sheds on slats, not straw. The site is 150 metres from the boundary of the Breckland Special Protection Area, one of our most important nature designated sites for the protection of birds. In the first instance, the threat of avian flu from a unit housing millions of birds a year had not been considered, nor had the threats of air and land pollution arising from the very high volumes of chicken excrement. ELF technical member, Helen Hamilton, scrutinised the planning application environmental statement, pulling out many inconsistencies and problems. We submitted an extensive objection on behalf of the local group. We also sent a letter to the Environment Agency pointing out permit problems with an associated aerobic digester, set to take all the excrement, with associated cumulative impacts. Importantly, we also brought this application to the attention of Plantlife and the Woodland Trust, who also decided to submit representations.

Executive team and staffing

Emma Montlake and Tom Brennan remain in their leadership roles as Joint Executive Directors, sharing the leadership role and maintaining their individual responsibilities as Head of Casework for Emma and Head of Education & Policy for Tom.

ELF has continued to employ a part-time paralegal to work within A&R under the supervision of Emma Montlake. However, with funding from the Ecological Restoration Fund we have now been able to extend this to 30 hours a week. In September 2023 we appointed Tanvi Sengupta from a field of 65 applicants. A Cambridge University legal graduate with significant, highly relevant legal experience, Tanvi's appointment has considerably increased ELF's capacity to assist communities through A&R and has enabled a streamlining of the system.

In January 2024 we appointed a new Communications Officer, Dr Renee Karunungan. Renee has been experimenting with different forms of media to get our message across, including video and various social media channels. Her on-going efforts are succeeding in raising our profile and engaging with many more people.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Funding

Tudor Trust

This has been the final of six years of continuous support from the Tudor Trust, amounting to £158,000 in total. The consistency of that support has been transformative for our charity and we are hugely grateful to the Tudor Trust for their help over such a crucial period.

Baring Foundation

The Baring Foundation agreed this year to support our work, specifically recognising a need to help communities to navigate the planning system in relation to social and environmental justice. Their grant is for £30,000 per year, for three years.

Ecological Restoration Fund

Founded by Daniel Hotz, the Ecological Restoration Fund is a relatively recently established environmental charity with high, UN-aligned global ambitions and funding to match. Their support of ELF's core work is a tremendous vote of confidence. £50,000 pa for three years.

Aurora Trust

The Aurora Trust came to us via the Environmental Funders Network, providing £7,500 towards our work on the Rights of Rivers programme, without which we would not have made the precedent-setting progress that we have.

Membership, Subscriptions and Donations

Our charity depends upon the pro bono work of our professional members. Some give a few hours per year, some give dozens. With this in mind, we continue to limit any increases in membership fees to pro bono members. We are most grateful to those barristers chambers which opt to provide significant additional support by taking our Gold Membership. In 2023/24, they were:

1 Crown Office Row
39 Essex Chambers
6 Pump Court

Membership numbers are, across the board, slightly up on last year and now include around 100 professional pro bono members (including some firms and chambers). We have a similar number of public members including students, community groups, and private individual supporters.

Income from membership subscriptions and donations amounted to just over £40,000 during the year.

Financial review

This year there was a surplus of £81,281 (2023 - deficit of £622). The total funds of the charity at the year end were £121,163 (2023 - £39,882) which is made up of an unrestricted fund surplus of £74,363 (2023 - £37,882) and restricted funds of £46,800 (2023 - £2,000).

The Trustees have set their minimum level of reserves at three months typical expenditure and the current level of unrestricted reserves represents approximately 7 months of typical expenditure.

The trustees assess on a regular basis the major risks to which the charity is exposed, in particular those related to the operations and finances of the Foundation, and are satisfied that systems are in place to mitigate its exposure to major risks.

Structure, governance and management

Environmental Law Foundation (ELF) is a registered charity number 1045918. It is established as a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

N J Flynn
D Hart
J C Tabone
M R Taite

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Dr J Woods
R D Wald
C Day
S McGibbon
A J Carpenter
Dr E Barritt

(Appointed 21 March 2024)

It was with great sadness that we said goodbye to Martin Polden OBE, one of ELF's founders, who died on the 5th April 2023. Martin was a formidable legal visionary; setting up ELF in the early 1990s he was determined to improve access to environmental justice for ordinary people. Our caseload since then and the number of communities who continue to stress that, without us, they had nowhere to turn and no route to justice, is a testament to Martin's vision. He understood the necessity for the unique role which ELF had to fulfil. Today, as the often terrible consequences of pollution, biodiversity loss and climate change grow and disproportionately affect the socially and economically disadvantaged, ELF remains the only service of its kind. The charity is thus even more vital than when Martin helped to found it. In touch and pushing us to the end, he is greatly missed.

Richard Wald KC has continued to serve as Chair of the Trustees. During the year, we also welcomed to the board, Dr Emily Barritt of Kings College London. Emily is Senior Lecturer in Environmental Law and the Co-Director of the Transnational Law Institute at The Dickson Poon School of Law. Her research focuses on environmental democracy, access to justice, public participation, stewardship and climate change adjudication. Emily is also a Centre Fellow at the Centre of Environment, Energy and Natural Resource Governance, University of Cambridge.

The trustees of the charitable company form its Committee of Management and Governing Body, and are empowered to act as necessary in order for the charitable company to fulfil its objectives. The members of the charitable company or fellow trustees may appoint trustees at any time and appropriate induction and training is given on appointment of new trustees.

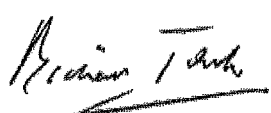
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Looking ahead

We are in a far stronger financial position than for some years. This will help us to increase the scale and scope of our operations at a time when the need for our services is becoming more urgent, across the UK.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

The trustees report was approved by the Board of Trustees.


M R Talte
Trustee

Dated: 18 November 2024

ENVIRONMENTAL LAW FOUNDATION

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Environmental Law Foundation for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ENVIRONMENTAL LAW FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ENVIRONMENTAL LAW FOUNDATION

I report to the trustees on my examination of the financial statements of Environmental Law Foundation (the charitable company) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

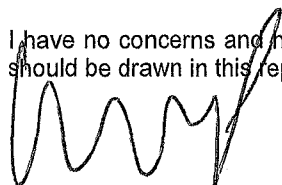
Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 18 November 2024

ENVIRONMENTAL LAW FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	114,428	62,300	176,728	67,951	-	67,951
Investments	4	1,278	-	1,278	249	-	249
Total income		115,706	62,300	178,006	68,200	-	68,200
Expenditure on:							
Charitable activities	5	79,225	17,500	96,725	68,822	-	68,822
Total expenditure		79,225	17,500	96,725	68,822	-	68,822
Net income/(expenditure) and movement in funds		36,481	44,800	81,281	(622)	-	(622)
Reconciliation of funds:							
Fund balances at 1 April 2023		37,882	2,000	39,882	38,504	2,000	40,504
Fund balances at 31 March 2024		74,363	46,800	121,163	37,882	2,000	39,882

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ENVIRONMENTAL LAW FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		125,273		40,677	
Creditors: amounts falling due within one year	12	<u>(4,110)</u>		<u>(795)</u>	
Net current assets			<u>121,163</u>		<u>39,882</u>
The funds of the charitable company					
Restricted income funds	14		46,800		2,000
Unrestricted funds	15		<u>74,363</u>		<u>37,882</u>
			<u>121,163</u>		<u>39,882</u>

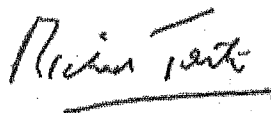
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 18 November 2024


M R Talte
Trustee

Company registration number 02485383 (England and Wales)

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Environmental Law Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is The Barn, 36 High Street, Pershore, Worcestershire, WR10 1DP.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Resources expended

Expenditure is recognised on an accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years on cost
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ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and memberships

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2024	2024	2024	2023
	£	£	£	£
Donations, gifts and memberships	34,427	5,000	39,427	17,951
Grants received	80,001	57,300	137,301	50,000
	<u>114,428</u>	<u>62,300</u>	<u>176,728</u>	<u>67,951</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>1,278</u>	<u>249</u>

5 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	80,892	61,544
Enter ac905 in database	10,030	1,300
	<u>90,922</u>	<u>62,844</u>
Share of support and governance costs (see note 6)		
Support	4,315	5,078
Governance	1,488	900
	<u>96,725</u>	<u>68,822</u>
Analysis by fund		
Unrestricted funds	79,225	68,822
Restricted funds	17,500	-
	<u>96,725</u>	<u>68,822</u>

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs allocated to activities

		2024	2023
		£	£
	Basis of allocation		
Computer running costs	<i>By activity</i>	1,778	1,177
Insurance	<i>By activity</i>	674	716
Bank charges	<i>By activity</i>	238	228
Professional charges	<i>By activity</i>	1,039	1,233
Travel & subsistence	<i>By activity</i>	586	830
Events & marketing	<i>By activity</i>	-	894
Governance costs	<i>Governance</i>	1,488	900
		<u>5,803</u>	<u>5,978</u>
Analysed between:			
Charitable activities		<u>5,803</u>	<u>5,978</u>

7 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>1,488</u>	<u>900</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no travel expenses were reimbursed (2023 £nil).

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Salaried staff	4	3
Time costs	2024 £	2023 £
Salaries (inc. employers NI)	87,918	60,600
Other pension costs	3,004	2,244
	<u>90,922</u>	<u>62,844</u>

There were no employees whose annual remuneration was £60,000 or more.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Computers £
Cost	
At 1 April 2023	1,139
At 31 March 2024	1,139
Depreciation and impairment	
At 1 April 2023	1,139
At 31 March 2024	1,139
Carrying amount	
At 31 March 2024	nil
At 31 March 2023	nil

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,585	(383)
Other creditors	331	278
Accruals and deferred income	1,194	900
	<u>4,110</u>	<u>795</u>

13 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>3,004</u>	<u>2,244</u>

The charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Tudor Trust Wellbeing Grant	2,000	-	-	2,000
Baring Foundation	-	30,000	(5,000)	25,000
Network for Social Change	-	19,800	-	19,800
Aurora Trust	-	7,500	(7,500)	-
Gower Street	-	5,000	(5,000)	-
	<u>2,000</u>	<u>62,300</u>	<u>(17,500)</u>	<u>46,800</u>

Previous year:

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Tudor Trust Wellbeing Grant	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

(Continued)

Tudor Trust Wellbeing Grant - this fund represents amounts received to support the wellbeing of the staff, volunteers and Trustees.

Baring Foundation - this fund represents amounts received to provide advice and support to UK communities seeking environmental justice.

Network for Social Change - this fund represents represents amounts received towards a 'Rights of nature' policy clinics research project.

Aurora Trust - this fund represents amounts received to work with local group 'Love Our Ouse' and Lewes Council on a democratic process in relation to river rights.

Gower Street - this donation was made to support the River Ouse campaign.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	37,882	115,706	(79,225)	74,363
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	38,504	68,200	(68,822)	37,882

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Current assets/(liabilities)	74,363	46,800	121,163	17,582	22,300	39,882
	74,363	46,800	121,163	17,582	22,300	39,882

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

Charity Registration No. 1045918

Company Registration No. 02485383 (England and Wales)

ENVIRONMENTAL LAW FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ENVIRONMENTAL LAW FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	N J Flynn D Hart J C Tabone M R Taite Dr J Woods R D Wald C Day S McGibbon A J Carpenter	(Appointed 1 December 2022) (Appointed 1 December 2022)
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Charity number	1045918
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Company number	02485383
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Registered office	The Barn 36 High Street Persore Worcestershire WR10 1DP
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Independent examiner	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS
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Bankers	Natwest Bank PO Box 159 332 High Holborn London Depot Code 190 WC1V 7PS
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ENVIRONMENTAL LAW FOUNDATION

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Balance sheet	9
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ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum & Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects for which the charitable company is established are:-

- To promote the enhancement and conversation of the environment;
- To advance the education of the public about such matters relating to the preservation, conversation and sustainable development of the natural environment and the causes of environmental degradation or concern;
- To protect and preserve the natural and built environment where there is a community or neighbourhood interest by providing advice and information to enable members of the public to secure access to legal and other professional advice and representation in cases concerned with the planning and development of such environment or non-compliance with environmental and administrative law and procedures;
- The promotion of sustainable development for the benefit of the public by:
 - Providing legal and expert guidance and support to those working for and advocating the preservation, conservation and the protection of the environment and the prudent use of natural resources;
 - Conducting or commissioning research and publishing the results of such research;
 - "Sustainable development" means improving the quality of life while living within the carrying capacity of supporting ecosystems and the natural environment without compromising the ability of future generations to meet their own needs;
- The promotion of the sound administration of environment and human rights law by:
 - Providing specialist legal advice, assistance and representation including representation in the European Court of Human Rights for those unable to obtain such legal advice, assistance and representation as a result of their lack of resources;
 - Providing advice on the institution structures and mechanisms by which such law is enforced; and
 - Training the judiciary, lawyers, public authorities and the public in the relevant law and administrative processes.

Public benefit

The Trustees confirm that they have complied with their duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Principal activity

ELF's primary purpose is to provide free, initial legal advice and support to grassroots communities facing environmental threats, be they local or national. ELF is often the last (and only) mechanism through which individuals and community groups can gain access to justice in environmental law. In doing so, we enable civil society to challenge potentially unlawful behaviour and participate effectively in environmental decision making. This is our Advice and Referral ("A&R") service, run by ELF's joint Executive Director, Emma Montlake.

To complement and support our A&R work, in 2013 we established the ELF university pro-bono environmental clinic network, giving undergraduates, post-graduates and PhD students direct experience, under qualified supervision, of handling real legal cases. In 2020, this network expanded to include universities able to operate policy clinics. Now a truly national network, these combined clinics come under our Education and Policy Team, led by ELF's joint Executive Director, Tom Brenan.

Achievements and performance

ELF University Legal and Policy Clinics:

There are now 20 universities in ELF's university network and we are continuing discussions with a number of others. This is an increase of four on the previous year. Whilst our outreach programme aimed at young adults is currently focused on our university partners, we aim to expand this to encompass people from school age through to newly qualified professionals.

Legal and policy clinic work is a key aspect of our young ELF programme and a number of our university partners operate both. Of our 20 partners, six offer both legal and policy clinics, ten offer a policy clinic only and four offer a legal clinic only.

During the year, we ran three policy clinic research projects, one on Climate Emergency Declarations, one on Local Wildlife Sites and the other on Neighbourhood Plans. We have continued our research on Climate Emergency Declarations this year, as well as a project looking at protection for rivers and waterways. In addition to enhancing the outreach programme with empirical research opportunities to encourage the next generation of public interest environmental lawyers, these projects provide valuable data to assist ELF's wider policy and outreach work.

Advice & Referral (A&R): 2022/23

A&R enquiries from communities remained stable at around 300 over the year. This creates a full and busy workload. We receive many enquiries relating to planning and development, loss of green space (including village greens), draft local plan Green Belt boundary changes to allow for housing development and road developments. We have seen an increase in active travel cases, such as those involving cycle lanes and low traffic neighbourhoods.

A few examples of the kind of issues with which ELF engages are given below. These indicate the breadth of our work.

Brighton & Hove; HGVs & buses

In January we assisted a residents group in Brighton & Hove and instructed a pro-bono barrister at Landmark Chambers. A Temporary Transport Order had been issued by Brighton & Hove City Council for the redirection of all HGVs and buses down a residential street to take them away from a main and important artery of the city to accommodate public realm works. The first the residents knew about it was two weeks before the redirection was to take place. We received a positive opinion from Counsel that B&HCC had issued an illegal TTO in relation to the HGVs. We approached Richard Buxtons solicitors with whom ELF has a close relationship and a pre-action letter was sent and proceedings were issued.

Council disposal of public playing fields

ELF assisted a community in Wales. Swansea City Council had disposed of by lease a much loved playing field and green space, at an undervalue during covid when offices were closed. The first the community knew about the disposal was when huge fences went up around the playing fields 15 months later. Sadly out of time for a challenge, instead rights of way have been registered and the community is now looking to apply for a village green.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Manchester Shipping Canal

On the 6th March ELF intervened with a submission by a KC at the Supreme Court, on an extremely important case, *Manchester Ship Canal Company Ltd v United Utilities*. UU regularly discharges sewage into the Manchester Ship Canal. This case centers on whether sewage companies can rely on the Water Industry Act, and thus acquire immunity from claims of nuisance, which is a well-established common law right. We were supported by the Good Law Project who indemnified costs, our legal team acting pro-bono. ELF's intervention was important as we were able to submit evidence from across the country, through the communities that we work with across the UK, that the failure of sewage companies to manage sewage, was a systemic problem having significant impacts on the environment and public health and that this was not confined to simply the Manchester Ship Canal.

Hausfeld summarised why the ELF/GLP Intervention so significant?

The purpose of the Intervention was to ensure that the issue of the accountability of water companies - in relation to sewage discharges - was put into a broader context than just Manchester Ship Canal, i.e., an industrial stretch of water in the NW. Counsel for the Intervenor drew attention to the scale and significance of the UK's sewage problem; "There is currently an indisputable societal problem arising from the actual or potential pollution of water bodies up and down the country, a problem which can be contrasted starkly with the information as to profits achieved and dividends extracted by the water companies over the last decade". [Day1,p131]. The Intervenor supported all of MSCCL's arguments and framed the question of whether water companies should be protected by statute from claims at common law as "almost constitutional in nature" [p.132]. The effect of the decision of the judge and of the Court of Appeal is that the statutory scheme has, by abrogating common law rights that would otherwise exist, placed severe limits on the role of the common law and hence of the judicial system in addressing this grave societal problem" [p.132]. Counsel urged that in light of Fearn, there must "at the very least" be a strong presumption against interpreting the statute so as to confer immunity upon a Defendant. [p.140].

Rights for the River Ouse

ELF worked with a Lewes District Councillor to draft a District Council Motion which recognised the global rights of nature movement, that as a species we needed to reframe our relationship with nature, and endorsed LDC over a 2 year period to develop an Ouse River Charter, recognising rights of the river Ouse. This was passed with cross party consensus. This was the first such motion in England and Wales. ELF continues to work with local group Love Our Ouse, a team of lawyers at Hogan Lovells and superstar international barrister Monica Fiera-Tinta in the furtherance of identifying local statutory opportunities to embed a rights of river framework.

Whitburn Beach sewage

Working with local campaigner and local hero, Robert Latimer, well know anti-sewage campaigner in Whitburn, Sunderland. We have been supporting Bob for some years and most recently sent a letter before action to DEFRA and OFWAT questioning their interpretation of "all normal local climatic conditions" as set out in the Urban Waste Water Regulations. Bob has years of evidence of underreporting sewage discharges and that sewage is regularly discharged when there is no rain. OFWAT are investigating. <https://elflaw.org/news/whitburn-beach-sewage-problem-bob-latimer-fight/>

Observations that can be drawn from the enquiries received are that they cover a broad range of matters. ELF assists grassroots communities but as can be seen, often the local matters become national, and therefore have a strategic underlay of importance in the environmental and national picture.

We continue to see enquiries relating to sewage and water pollution, reflecting the increased public interest and upset by the public in the state of our rivers and marine environment.

Executive team and staffing

Emma Montlake and Tom Brenan have continued as joint Executive Directors of ELF in addition to their individual roles as Head of Casework and Head of Education and Policy respectively.

ELF has continued to employ a part-time paralegal to work within A&R under the supervision of Emma Montlake.

Thanks to funding received from the Helen and Geoffrey De Feitas Charitable Trust, we have been able to employ a part-time Development and Communications Officer, Lasserina Rath, starting in December 2022.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Funding

In 2021 ELF was delighted to secure Tudor Trust continuous funding for a further three years. Tudor Trust have been grant supporters of ELF for the previous three years and as our grant period came to an end, they permitted us to apply for continuous funding. We asked for two further years of funding of £30,000.00 per year. The Tudor Trust generously agreed to a further three years. The continued, enthusiastic support of Tudor Trust is hugely appreciated, especially as their support commands significant respect amongst other supporters of all kinds.

The kindness of our friend and advisor Roger De Freitas continued in 2022. Generous with his time throughout the year, his family trust also donated funds to support our new Development and Communications Officer role. Thank you Roger, for your continuing generosity and support.

Membership, Public and Professional

ELF has three types of membership: public, professional and university, each paying an annual fee to support ELF's work.

Public membership is for members of the general public, including community groups, many of which continue to support us long after their particular issue has been addressed by us. We have over 70 public and community members, a number which has remained steady in recent years and is now growing. Although it's not a requirement to be an ELF public member to be able to receive ELF assistance, all ELF enquirers are asked to join. ELF also receives donations from members, those it has assisted, and other supporters.

Professional members are the solicitors, barristers and technical consultants who agree to provide pro bono assistance on ELF enquirers. Professional membership numbers currently also stand at a little over 60 and are growing.

University membership, currently 20 universities, is also growing. Given the reach of each university member, this is especially exciting.

Financial review

This year there was a deficit of £622 (2022 - surplus of £4,290). The total funds of the charity at the year end were £39,882 (2022 - £40,504) which is made up of an unrestricted fund surplus of £37,882 (2022 - £38,504) and restricted funds of £2,000 (2022 - £2,000).

The Trustees have set their minimum level of reserves at three months typical expenditure and the current level of unrestricted reserves represents approximately 7 months of typical expenditure.

The trustees assess on a regular basis the major risks to which the charity is exposed, in particular those related to the operations and finances of the Foundation, and are satisfied that systems are in place to mitigate its exposure to major risks.

Structure, governance and management

Environmental Law Foundation (ELF) is a registered charity number 1045918. It is established as a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

N J Flynn

D Hart

J C Tabone

M R Taite

Dr J Woods

R D Wald

C Day

S McGibbon

A J Carpenter

(Appointed 1 December 2022)

(Appointed 1 December 2022)

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Honorary Presidents:

Diana Schumacher OBE (resigned from the board 10/3/22)

Martin Polden OBE (resigned from the board 10/3/22)

The trustees of the charitable company form its Committee of Management and Governing Body, and are empowered to act as necessary in order for the charitable company to fulfil its objectives. The members of the charitable company or fellow trustees may appoint trustees at any time and appropriate induction and training is given on appointment of new trustees.

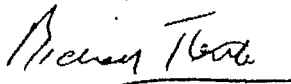
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Concluding note

The Environmental Law Foundation retains the good fortune to be working with the most wonderful and diverse range of communities which come to ELF because they care about their environment. We are also blessed with a professional community who will consider pro-bono assistance for those we refer to them. And last but not least we are immensely grateful to our academic friends through the University Network who enable the vital link between ELF and the law students and environmental lawyers of the future.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

The trustees report was approved by the Board of Trustees.



M R Tait

Trustee

Dated: 4 December 2023

ENVIRONMENTAL LAW FOUNDATION

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Environmental Law Foundation for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ENVIRONMENTAL LAW FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ENVIRONMENTAL LAW FOUNDATION

I report to the trustees on my examination of the financial statements of Environmental Law Foundation (the charitable company) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

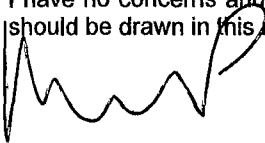
Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 4 December 2023

ENVIRONMENTAL LAW FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and memberships	3	67,951	-	67,951	68,753	-	68,753
Investments	4	249	-	249	6	-	6
Total income		<u>68,200</u>	<u>-</u>	<u>68,200</u>	<u>68,759</u>	<u>-</u>	<u>68,759</u>
Expenditure on:							
Charitable activities	5	<u>68,822</u>	<u>-</u>	<u>68,822</u>	<u>64,469</u>	<u>-</u>	<u>64,469</u>
Gross transfers between funds		-	-	-	20,300	(20,300)	-
Net (expenditure)/income for the year/							
Net movement in funds		(622)	-	(622)	24,590	(20,300)	4,290
Fund balances at 1 April 2022		<u>38,504</u>	<u>2,000</u>	<u>40,504</u>	<u>13,914</u>	<u>22,300</u>	<u>36,214</u>
Fund balances at 31 March 2023		<u><u>37,882</u></u>	<u><u>2,000</u></u>	<u><u>39,882</u></u>	<u><u>38,504</u></u>	<u><u>2,000</u></u>	<u><u>40,504</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ENVIRONMENTAL LAW FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		40,677		43,222	
Creditors: amounts falling due within one year	11	(795)		(2,718)	
Net current assets			39,882		40,504
Income funds					
Restricted funds	12		2,000		2,000
Unrestricted funds			37,882		38,504
			39,882		40,504

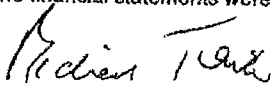
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 4 December 2023


M R Taite
Trustee

Company registration number 02485383

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Environmental Law Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is The Barn, 36 High Street, Pershore, Worcestershire, WR10 1DP.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Resources expended

Expenditure is recognised on an accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years on cost
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ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and memberships

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations, gifts and memberships	17,951	21,133
Grants received	50,000	47,620
	<u>67,951</u>	<u>68,753</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	<u>249</u>	<u>6</u>

5 Charitable activities

	Charitable activities 2023	Charitable activities 2022
	£	£
Staff costs	61,544	56,691
Consultancy fees	1,300	2,638
	<u>62,844</u>	<u>59,329</u>
Share of support costs (see note 6)	5,078	4,190
Share of governance costs (see note 6)	900	950
	<u>68,822</u>	<u>64,469</u>

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Computer running costs	1,177	-	1,177	935	By activity
Insurance	716	-	716	716	By activity
Bank charges	228	-	228	216	By activity
Professional charges	1,233	-	1,233	1,606	By activity
Travel and subsistence	830	-	830	717	By activity
Events and marketing	894	-	894	-	
Accountancy/Independent Examination Fees	-	900	900	950	Governance
	<u>5,078</u>	<u>900</u>	<u>5,978</u>	<u>5,140</u>	
Analysed between Charitable activities	<u>5,078</u>	<u>900</u>	<u>5,978</u>	<u>5,140</u>	

Governance costs includes payments to the accountants of £900 (2022- £950) for independent examination fees).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no travel expenses were reimbursed (2022 £nil).

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Salaried staff	4	3
Time costs	2023 £	2022 £
Salaries and consultants fees	60,600	57,373
Other pension costs	2,244	1,956
	62,844	59,329

Included in salaries and consultants fees is £60,423 (2022- £55,998) paid through the payroll and £nil (2022- £2,638) invoiced direct on an hourly basis by no (2022 - 1) consultants.

There were no employees whose annual remuneration was £60,000 or more.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Computers £
Cost	
At 1 April 2022	1,139
At 31 March 2023	1,139
Depreciation and impairment	
At 1 April 2022	1,139
At 31 March 2023	1,139
Carrying amount	
At 31 March 2022	nil
At 31 March 2021	nil

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	(383)	1,600
Other creditors	278	218
Accruals and deferred income	900	900
	<u>795</u>	<u>2,718</u>

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Transfers £	Balance at 1 April 2022 £	Movement in funds Incoming resources £	Balance at 31 March 2023 £
Tudor Trust Grant	22,300	(22,300)	-	-	-
	-	2,000	2,000	-	2,000
	<u>22,300</u>	<u>(20,300)</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>

Tudor Trust Grant - this fund represents amounts received to cover specific staffing costs.

Tudor Trust Wellbeing Grant - this fund represents amounts received to support the wellbeing of the staff, volunteers and Trustees.

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Current assets/(liabilities)	39,882	-	39,882	18,204	22,300	40,504
	<u>39,882</u>	<u>-</u>	<u>39,882</u>	<u>18,204</u>	<u>22,300</u>	<u>40,504</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Accounts

Charity Registration No. 1045918

Company Registration No. 02485383 (England and Wales)

ENVIRONMENTAL LAW FOUNDATION

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

ENVIRONMENTAL LAW FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	N J Flynn D Hart J C Tabone M R Taite Dr J Woods R D Wald C Day
Charity number	1045918
Company number	02485383
Registered office	The Barn 36 High Street Pershore Worcestershire WR10 1DP
Independent examiner	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS
Bankers	Natwest Bank PO Box 159 332 High Holborn London Depot Code 190 WC1V 7PS

ENVIRONMENTAL LAW FOUNDATION

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ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum & Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The objects for which the charitable company is established are:-

- To promote the enhancement and conversation of the environment;
- To advance the education of the public about such matters relating to the preservation, conversation and sustainable development of the natural environment and the causes of environmental degradation or concern;
- To protect and preserve the natural and built environment where there is a community or neighbourhood interest by providing advice and information to enable members of the public to secure access to legal and other professional advice and representation in cases concerned with the planning and development of such environment or non-compliance with environmental and administrative law and procedures;
- The promotion of sustainable development for the benefit of the public by:
 - Providing legal and expert guidance and support to those working for and advocating the preservation, conservation and the protection of the environment and the prudent use of natural resources;
 - Conducting or commissioning research and publishing the results of such research;
- "Sustainable development" means improving the quality of life while living within the carrying capacity of supporting ecosystems and the natural environment without compromising the ability of future generations to meet their own needs;
- The promotion of the sound administration of environment and human rights law by:
 - Providing specialist legal advice, assistance and representation including representation in the European Court of Human Rights for those unable to obtain such legal advice, assistance and representation as a result of their lack of resources;
 - Providing advice on the institution structures and mechanisms by which such law is enforced; and
 - Training the judiciary, lawyers, public authorities and the public in the relevant law and administrative processes

Public benefit

The Trustees confirm that they have complied with their duty in section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, "Charities and Public Benefit".

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Principal activity

ELF's primary purpose is to provide free, initial legal advice and support to grassroots communities facing environmental threats, be they local or national. ELF is often the last (and only) mechanism through which individuals and community groups can gain access to justice in environmental law. In doing so, we enable civil society to challenge potentially unlawful behaviour and participate effectively in environmental decision making. This is our Advice and Referral ("A&R") service, run by ELF's joint Executive Director, Emma Montlake.

To complement and support our A&R work, in 2013 we established the ELF university pro-bono environmental clinic network, giving undergraduates, post-graduates and PhD students direct experience, under qualified supervision, of handling real legal cases. In 2020, this network expanded to include universities able to operate policy clinics. Now a truly national network, these combined clinics come under our Education and Policy Team, led by ELF's joint Executive Director, Tom Brenan.

Achievements and performance

ELF University Legal and Policy Clinics:

There are now 16 universities in ELF's university network and we are continuing discussions with a number of others. Whilst our outreach programme aimed at young adults is currently focused on our university partners, we aim to expand this to encompass people from school age through to newly qualified professionals.

Legal and policy clinic work is a key aspect of our young adult programme and most of our university partners operate both. Of our 16 partners, seven offer both legal and policy clinics, six offer a policy clinic only and three offer a legal clinic only.

Last year, we ran two policy clinic research projects, one on Climate Emergency Declarations and the other on Neighbourhood Plans. We have continued our research for both projects this year, as well as a third, looking into the destruction of Local Wildlife Sites. In addition to enhancing the outreach programme with empirical research opportunities to encourage the next generation of public interest environmental lawyers, these projects provide valuable data to assist ELF's wider policy and outreach work.

We were able to publish ELF's report *Local urgency on the climate emergency?* in October 2021, immediately prior to COP26. This was the result of the Climate Emergency Declaration policy clinic project which had involved eight universities from ELF's network and members of UKELA's Student Working Party. They provided research reports on action around local authority Climate Emergency Declarations in all 12 regions of the UK. Overall, 376 local authorities were reviewed. These reports were summarised by ELF and used to formulate ELF's national overview. This indicated that while there is evidence of positive action by local authorities to address the climate emergency, there is a need for greater urgency if the ambitions of their Climate Emergency Declarations are to be achieved. We are delighted to see that this report is being used and cited by legal professionals.

In addition, we held a joint online event with UKELA, *Climate Emergency in the UK*, in February 2022. Which was based around ELF's *Local urgency on the Climate Emergency?* report. More than 50 attendees heard about the research and the report, perspectives from an international NGO and a local community group, followed by some legal analysis looking forward to COP27. While we were unable to hear from a local authority on the day, we were able to include their presentation alongside the other presentations and a recording of the event which is accessible via the Community Resources page on ELF's website.

Advice & Referral (A&R): 2021/22 A&R enquiries from communities remained stable at around 300 over the year. This creates a full and busy workload. We receive many enquiries relating to planning and development, loss of green space (including village greens), draft local plan Green Belt boundary changes to allow for housing development and road developments. We have seen an increase in active travel cases, such as those involving cycle lanes and low traffic neighbourhoods.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Some of the more notable cases this year include:-

- a. Assisting Better Streets for Kensington and Chelsea to bring a judicial review challenge of the decision by London Borough of Kensington & Chelsea to remove a segregated cycle lane installed on Kensington High Street after only 7 weeks of it being in place. It had been used by thousands of cyclists a day, whilst still in place.
- a. Assisting the main objectors against the application for de-registration of a large part of the well-loved and locally treasured Woodcock Hill Village Green in Borehamwood. The application was by the landowner who has plans to develop the land for housing. ELF instructed Counsel and played a significant role in the recent Public Inquiry which concluded in March 2022.

Observations that can be drawn from the enquiries received are that they are increasing in complexity. We are seeing more enquiries relating to water pollution, reflecting increased public interest in wild swimming and the natural environment since Covid and media attention on the growing problems around harm from sewage and from farm waste.

In March 2022 we held our community event, *Reviving UK Waterways* in collaboration with Imperial College London. Bringing together water scientists, communities on the front line of water pollution and lawyers. It was a hybrid event with 80 in attendance in person and 40 live-streaming – this was a new format for ELF and worked very well.

We are also seeing more enquiries regarding the proposed destruction through housing development of Local Wildlife Sites (non-statutory designated protected nature sites). This is of great concern as these involve some of our best local nature sites and are afforded too little protection. Indeed, in many instances their nature is being actively downgraded to make them more attractive for planning purposes. ELF acts as a barometer for community environmental enquiries and this is reflected in the work that we have chosen to focus on in our operational plan.

The Executive Directors and the Board of Trustees agreed and signed off both a new Vision and Strategy document and an annual Operational Plan. As we focus on areas of water pollution and the destruction of Local Wildlife Sites in horizon scanning work, it is useful to see how these areas of focus interplay with ELF's day-to-day work.

Local Wildlife Sites (LWS):

1. Working with a local NGO interested in challenging their draft local plan where there has been a slew of LWS (part of) allocated in part for housing in the draft local plan. We see that this could be a test case to determine the extent of LWS protections.
1. Working with a local resident to object to a planning application on a LWS where the private owner regularly clears the habitat. ELF filed an objection to the application which was subsequently refused.
1. Land Woodcock Hill Village Green, the subject of the de-registration – as above is also a LWS which is being deliberately downgraded for the purposes of future planning proposals.
1. Instructing Counsel to review a planning application on a LWS for a community in Bristol. There are also issues in this matter regarding de-registration of a village green to facilitate development.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Water pollution and Advice and Referral:

1. ELF is part of a consortium of environmental organisations, including the Good Law Project, which has been granted permission to intervene in a case of strategic importance, known as the Manchester Ship Canal case. This case concerns the discharge of sewage by United Utilities into the Manchester Ship Canal and the private law of nuisance. The case is being heard in the Court of Appeal on 29-31st March 2023 and ELF's evidence will be read during the case. The intervention represents the voice of the community and the public experience of sewage pollution.
- b. ELF and Imperial College London event – *Reviving UK Waterways* 22nd March 2022. ELF organised an all-day event with academics at Imperial College London. We had 80 people attend in person and 100 registered online (some live-streaming). This is the biggest event ELF has held in years. It was a great success, drawing on communities we work with, ELF professionals and partner NGOs.
- b. Working with two high profile communities on sewage related matters. One in the North East, Tyne and Wear and one on the South Coast, Chichester and Langstone Harbours. We have just sent a pre-action letter to the Environment Agency regarding a decision they have made to withdraw a review of a new unauthorised discharge point onto an interceptor tunnel. We have met with a KC to discuss possible personal injury claims for water related illness around the south coast.
2. Working with community marine campaigning organisation Marinet on the amendments to the Environment Bill whilst it was going through the House of Lords, improving sewage undertaker's accountability as championed by the Duke of Wellington.

Executive team and staffing

In 2021 Emma Montlake and Tom Brennan were made joint Executive Directors of ELF and this is reflected on our website. This addresses visibility of leadership issues that had been commented on by our grant funders and creates strength in leadership for ELF.

Claire Ward left ELF in May 2021 and the search for her replacement is ongoing. In the meantime her duties have been taken up by Tom and Emma. We are now contemplating a replacement to incorporate a development person to assist ELF to more effectively get our message out and to assist us with funding.

ELF has continued to employ a paralegal to work within A&R under the supervision of Emma Montlake. In February 2022, ELF took on a trainee solicitor secondment from Richard Buxton Environmental Law to assist Emma and Tom. This was a six week placement extended to two months. Richard Buxton is a leading environmental law firm and ELF member. ELF has been wanting to try such an arrangement for some time and it proved to be a positive experience for both ELF and the trainee.

We have had a law student, Kezia Saunders, from the University of Law, London, who assists us with social media for two hours a week. We currently have some 2,500 twitter followers. This is an increase in approximately 1,000 since Kezia started and a credit to the hard work she has contributed to raising ELF's social media profile. We post at least twice a week. We have also started an Instagram Nature Table and regularly post nature pictures recorded by ELF staff.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Trustees

During the 2021- 2022 year, ELF has made a series of changes from a position of strength.

In late 2021, David Hart KC, who had been our chair for five years, decided it was time to step down. During his tenure, David provided tremendous support to some of our most high profile legal cases and student events, whilst also bringing on board new trustees who have proved central to our growing financial strength and legal effectiveness. We are most grateful to David and delighted that he has agreed to stay on as a trustee. We are also fortunate to have had trustees Richard Wald KC and Carol Day waiting in the wings, both of whom were willing to serve if asked. This prompted Michael Taite to volunteer to step down from his position as Vice Chair - held for over a decade - enabling Richard to serve a two year term as Chair, with Carol as Vice Chair and for Carol to take over when Richard has completed his two years as chair. Michael continues as a trustee and acting treasurer.

After founding ELF 30 years ago and having been deeply involved ever since, Diana Schumacher OBE and Martin Polden OBE both decided to step down from the Board of Trustees early in 2022. Their enormous contribution to ELF and their fight for environmental justice in the UK is widely recognised and greatly appreciated. They are now both Honorary Vice Presidents.

Kirsty Schneeberger also stepped down as a Trustee after five years at ELF. Kirsty assisted ELF with funding initiatives, bringing energy and unique experience in the environmental funding world. We thank Kirsty for her highly significant contribution to our charity and welcome her willingness to retain links with ELF.

Finally, whilst no new trustee appointments were made during the year, several excellent potential appointments were identified and scheduled to be confirmed in 2022.

Funding

In 2021 ELF was delighted to secure Tudor Trust continuous funding for a further three years. Tudor Trust have been grant supporters of ELF for the previous three years and as our grant period came to an end, they permitted us to apply for continuous funding. We asked for two further years of funding of £30,000.00 per year. The Tudor Trust generously agreed to a further three years. The continued, enthusiastic support of Tudor Trust is hugely appreciated, especially as their support commands significant respect amongst other supporters of all kinds.

We received a final payment from the Treebeard Trust in 2021 of £15,000. Treebeard have been great supporters of ELF over recent years and, along with the Tudor Trust, have been central to our reinvention.

The kindness of our friend and advisor Roger De Freitas continued in 2021. Generous with his time throughout the year, his family trust also donated funds to pay for the catering at the *Reviving UK Waterways* event. Thank you Roger, for your continuing generosity and support.

Membership, Public and Professional

ELF has three types of membership: public, professional and university, each paying an annual fee to support ELF's work.

Public membership is for members of the general public, including community groups, many of which continue to support us long after their particular issue has been addressed by us. We have over 60 public and community members, a number which has remained steady in recent years. Although it's not a requirement to be an ELF public member to be able to receive ELF assistance, all ELF enquirers are asked to join. ELF also receives donations from members, those it has assisted, and other supporters.

Professional members are the solicitors, barristers and technical consultants who agree to provide pro bono assistance on ELF enquirers. Professional membership numbers currently also stand at a little over 60 and are growing.

University membership, currently 16 universities, is also growing. Given the reach of each university member, this is especially exciting.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Financial review

This year there was a surplus of £4,290 (2021 - deficit of £1,857). The total funds of the charity at the year end were £40,504 (2021 - £36,214) which is made up of an unrestricted fund surplus of £38,504 (2021 - £13,914) and restricted funds of £2,000 (2021 - £22,300).

The Trustees have set their minimum level of reserves at three months typical expenditure and the current level of unrestricted reserves represents approximately 7 months of typical expenditure.

The trustees assess on a regular basis the major risks to which the charity is exposed, in particular those related to the operations and finances of the Foundation, and are satisfied that systems are in place to mitigate its exposure to major risks.

Structure, governance and management

Environmental Law Foundation (ELF) is a registered charity number 1045918. It is established as a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

N J Flynn

D Hart

M A Polden OBE

(Resigned 10 March 2022)

D C B Schumacher OBE

(Resigned 10 March 2022)

J C Tabone

M R Taite

Dr J Woods

R D Wald

K Schneeberger

(Resigned 10 March 2022)

C Day

The trustees of the charitable company form its Committee of Management and Governing Body, and are empowered to act as necessary in order for the charitable company to fulfil its objectives. The members of the charitable company or fellow trustees may appoint trustees at any time and appropriate induction and training is given on appointment of new trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Concluding note

The Environmental Law Foundation retains the good fortune to be working with the most wonderful and diverse range of communities which come to ELF because they care about their environment. We are also blessed with a professional community who will consider pro-bono assistance for those we refer to them. And last but not least we are immensely grateful to our academic friends through the University Network who enable the vital link between ELF and the law students and environmental lawyers of the future.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

The trustees report was approved by the Board of Trustees.

M R Taite

Trustee

Dated: 2 November 2022

ENVIRONMENTAL LAW FOUNDATION

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Environmental Law Foundation for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ENVIRONMENTAL LAW FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ENVIRONMENTAL LAW FOUNDATION

I report to the trustees on my examination of the financial statements of Environmental Law Foundation (the charitable company) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company 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 charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 2 November 2022

ENVIRONMENTAL LAW FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and memberships	3	68,753	-	68,753	47,079	-	47,079
Investments	4	6	-	6	17	-	17
Total income		68,759	-	68,759	47,096	-	47,096
Expenditure on:							
Charitable activities	5	64,469	-	64,469	48,953	-	48,953
Net incoming/(outgoing) resources before transfers		4,290	-	4,290	(1,857)	-	(1,857)
Gross transfers between funds		20,300	(20,300)	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		24,590	(20,300)	4,290	(1,857)	-	(1,857)
Fund balances at 1 April 2021		13,914	22,300	36,214	15,771	22,300	38,071
Fund balances at 31 March 2022		38,504	2,000	40,504	13,914	22,300	36,214

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ENVIRONMENTAL LAW FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		43,222		37,564	
Creditors: amounts falling due within one year	10	<u>(2,718)</u>		<u>(1,350)</u>	
Net current assets			40,504		36,214
Income funds					
Restricted funds	11		2,000		22,300
Unrestricted funds			38,504		13,914
			<u>40,504</u>		<u>36,214</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 2 November 2022

M R Taite
Trustee

Company registration number 02485383

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Environmental Law Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is The Barn, 36 High Street, Pershore, Worcestershire, WR10 1DP.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Resources expended

Expenditure is recognised on an accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years on cost
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ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

1.8 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and memberships

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations, gifts and memberships	21,133	25,079
Grants received	47,620	22,000
	<u>68,753</u>	<u>47,079</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>6</u>	<u>17</u>

5 Charitable activities

	Charitable activities	Charitable activities
	2022	2021
	£	£
Staff costs	56,691	39,282
Consultancy fees	2,638	7,562
	<u>59,329</u>	<u>46,844</u>
Share of support costs (see note 6)	4,190	1,709
Share of governance costs (see note 6)	950	400
	<u>64,469</u>	<u>48,953</u>

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Depreciation	-	-	-	379	By activity
Printing and stationery	-	-	-	659	By activity
Computer running costs	935	-	935	-	By activity
Insurance	716	-	716	593	By activity
Bank charges	216	-	216	54	By activity
Professional charges	1,606	-	1,606	-	By activity
Sundry expenses	-	-	-	24	By activity
Travel and subsistence	717	-	717	-	By activity
Accountancy/Independent Examination Fees	-	950	950	400	Governance
	<u>4,190</u>	<u>950</u>	<u>5,140</u>	<u>2,109</u>	
Analysed between Charitable activities	<u>4,190</u>	<u>950</u>	<u>5,140</u>	<u>2,109</u>	

Governance costs includes payments to the accountants of £1,240 (2021- £1,000) for independent examination fees).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no travel expenses were reimbursed (2021 £nil).

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Salaried staff	4	3

Time costs

	2022 £	2021 £
Salaries and consultants fees	57,373	45,558
Other pension costs	1,956	1,286
	59,329	46,844

Included in salaries and consultants fees is £55,998 (2021- £38,639) paid through the payroll and £2,638 (2021- £7,562) invoiced direct on an hourly basis by 1 (2021 - 1) consultant.

There were no employees whose annual remuneration was £60,000 or more.

9 Tangible fixed assets

	Computers £
Cost	
At 1 April 2021	1,139
At 31 March 2022	1,139
Depreciation and impairment	
At 1 April 2021	1,139
At 31 March 2022	1,139
Carrying amount	
At 31 March 2022	nil
At 31 March 2021	nil

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,600	-
Trade creditors	-	800
Other creditors	218	550
Accruals and deferred income	900	-
	<u>2,718</u>	<u>1,350</u>

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Transfers	Balance at 31 March 2022
	Incoming resources £	Balance at 1 April 2021 £	£	£
Tudor Trust Grant	-	22,300	(22,300)	-
Tudor Trust Wellbeing Grant	-	-	2,000	2,000
	<u>-</u>	<u>22,300</u>	<u>(20,300)</u>	<u>2,000</u>

Tudor Trust Grant - this fund represents amounts received to cover specific staffing costs. The expenditure was incurred in 2021 but incorrectly allocated to unrestricted funds and so the funds have been transferred.

Tudor Trust Wellbeing Grant - this fund represents amounts received to support the wellbeing of the staff, volunteers and Trustees and was incorrectly allocated to unrestricted funds in 2021.

12 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Current assets/(liabilities)	38,504	2,000	40,504	13,914	22,300	36,214
	<u>38,504</u>	<u>2,000</u>	<u>40,504</u>	<u>13,914</u>	<u>22,300</u>	<u>36,214</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Accounts

Charity Registration No. 1045918

Company Registration No. 02485383 (England and Wales)

ENVIRONMENTAL LAW FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

ENVIRONMENTAL LAW FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	N J Flynn D Hart QC M A Polden OBE D C B Schumacher OBE J C Tabone M R Taite Dr J Woods R D Wald QC K Schneeberger MBE C Day
Charity number	1045918
Company number	02485383
Registered office	The Barn 36 High Street Persnore Worcestershire WR10 1DP
Independent examiner	P1 Accounting Services Limited 8 The Parade Bradford Street Shifnal TF11 8DL
Bankers	Natwest Bank PO Box 159 332 High Holborn London Depot Code 190 WC1V 7PS

ENVIRONMENTAL LAW FOUNDATION

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ENVIRONMENTAL LAW FOUNDATION

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum & Articles of Association, the Companies Act 2006 and "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) (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The objects for which the charitable company is established are: -

- To promote the enhancement and conversation of the environment.
- To advance the education of the public about such matters relating to the preservation, conversation and sustainable development of the natural environment and the causes of environmental degradation or concern.
- To protect and preserve the natural and built environment where there is a community or neighborhood interest by providing advice and information to enable members of the public to secure access to legal and other professional advice and representation in cases concerned with the planning and development of such environment or non-compliance with environmental and administrative law and procedures.
- The promotion of sustainable development for the benefit of the public by:
 - Providing legal and expert guidance and support to those working for and advocating the preservation, conservation and the protection of the environment and the prudent use of natural resources.
 - Conducting or commissioning research and publishing the results of such research.
- "Sustainable development" means improving the quality of life while living within the carrying capacity of supporting ecosystems and the natural environment without compromising the ability of future generations to meet their own needs.
- The promotion of the sound administration of environment and human rights law by:
 - Providing specialist legal advice, assistance and representation including representation in the European Court of Human Rights for those unable to obtain such legal advice, assistance and representation as a result of their lack of resources.
 - Providing advice on the institution structures and mechanisms by which such law is enforced.
 - and
 - Training the judiciary, lawyers, public authorities and the public in the relevant law and administrative processes

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Principal Activity

ELF's purpose is to secure access to environmental justice for all. It has been formed to promote the use of law to solve problems of an environmental nature, which arise in the United Kingdom, and helps people use the law to protect and improve their local environment and quality of life. There have been no changes in the objects of the charity or to its methods of pursuing them since last year.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charitable company continues and that the appropriate training is arranged. It is the policy of the charitable company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Overview

Covid brought many challenges in the period 2020/21. We lost funding as did many other organisations. Despite the challenges, ELF finished the year in a stronger financial position, with good reason to expect to become stronger still.

Excluding enquiries beyond our scope, the number of requests for help received by ELF from public individuals and community groups remained steady at approximately 300. This apparent 'normality' hides a shift in the nature, quality and urgency of those enquiries, towards concerns which:

- affect larger community groups
- are more urgent because damage is not threatened, but in progress
- reflect not an absence of laws, but the failure to enforce them.

Responding to these changes – which are a driving factor behind a modest growth in our number of professional, community and individual lay members – we began this year to develop new ways of working with our members. These aim to increase our effectiveness and grow our network yet further, making it more genuinely national.

For example, in relation to law firms, we now have a system under which in-house commercial lawyers wishing to have exposure to environmental law concerns, can work discreetly on technical research and scenario analyses relating to specific community cases. This extends ELF's professional pro bono membership offer to in-house lawyers with relevant expertise and a sympathetic employer.

Similarly, following the return of Tom Brennan (see 'Executive Team' below), a new basis for university membership was devised, allowing university law schools unable to handle live cases, to join and work on policy concerns arising out of those cases, instead. This has already resulted in the net growth of the ELF university network from seven members, to ten, with those joining including Bristol University, King's College London, University of Sussex and the Open University. The coming year will see us set areas of research for the policy clinics, as set out in the ELF draft Vision and Strategy paper.

As before, our professional members and university legal and policy clinics, alongside our in-house team, have helped to give thousands of ordinary people a realistic, affordable route to environmental justice. In the great majority of cases, their efforts are at least partially, sometimes wholly, successful. In every case, our underlying purpose – to give affected communities a voice - is served. This participation is democracy, and fairness in the rule of law, in action. It is helping to maintain confidence in our democratic, legal and regulatory institutions, at a time when trust in them is, according to the annual Edelman survey, at a post-WWII low.

Executive team

As in previous years, Emma Montlake continued as our mainstay lawyer, case handler and liaison officer with all members and university teams. During 2019/20, Emma was joined, on a consultancy basis, by her former ELF colleague, Tom Brennan. A qualified solicitor and experienced environmental lawyer, Tom established the ELF university network when last employed by ELF. Tom has been developing further the university clinics building relationships and developing ideas for setting up the Policy Clinic network.

Claire Fowler continued to assist with all operational matters, including the preparation of cashflow forecasts and other management information. Claire also set in place financial and role planning for the on-going recruitment of paid para-legal interns to assist Emma, during the coming year. Sadly, Claire has announced that she will be leaving ELF in May 2021. We thank her and wish her every success.

Trustees

There were no changes to the board this year. David Hart QC continued to serve as our Chair, supported by Vice Chair Michael Taite, who continued to provide operational support to the executive team and to cover those tasks which might normally be the preserve of a company secretary and treasurer. A suitable treasurer is still sought.

Budget

ELF does not charge members of the public for its services. Membership subscriptions and donations make up a large proportion of our small income, almost all of which is spent on paying our staff to assist the communities who turn to us for help.

Having received our final grant of £22,300 from the Tudor Trust last year we were delighted that they permitted ELF to make a continuous application for funding and we await that decision. We have asked that they fund us for another year. In addition, we welcomed our second grant from the Treebeard Trust (£20,000). This sum was granted in recognition of lost funding and as a support mechanism to ELF in lockdown.

Financial review

The trustees assess on a regular basis the major risks to which the charity is exposed, in particular those related to the operations and finances of the Foundation and are satisfied that systems are in place to mitigate its exposure to major risks.

Structure, governance, and management

The Environmental Law Foundation (ELF) is a registered charity number 1045918. It is established as a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

N J Flynn
D Hart QC
M A Polden OBE
D C B Schumacher OBE
K Schneeberger MBE
J C Tabone
M R Taite
R D Wald QC
Dr J Woods

The trustees of the charitable company form its Committee of Management and Governing Body and are empowered to act as necessary in order for the charitable company to fulfil its objectives. The members of the charitable company or fellow trustees may appoint trustees at any time.

Appropriate induction and training is given on appointment of new trustees. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Due to the size of the organisation the day-to-day running of the organisation is led by its contracted executive, supported by the Vice Chair. The remuneration of staff is approved by the board of trustees.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

The trustee's report was approved by the Board of Trustees on 31st January 2022.

M R Taite
Trustee
Dated: 31st January 2022

ENVIRONMENTAL LAW FOUNDATION

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Environmental Law Foundation for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ENVIRONMENTAL LAW FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ENVIRONMENTAL LAW FOUNDATION

I report to the trustees on my examination of the financial statements of Environmental Law Foundation (the charitable company) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charitable company 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 charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Jamie Plowman
P1 Accounting
Services Limited

8 The Parade
Bradford Street
Shifnal
Shropshire
TF11 8DL

Dated: 31st January 2022

ENVIRONMENTAL LAW FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>							
Donations and memberships	3	47,079	0	47,079	38,782	22,300	61,082
Investments	4	17		17	56		56
Total income		47,096	0	47,096	38,838	22,300	61,138
<u>Expenditure on:</u>							
Charitable activities	5	48,953	0	48,953	23,768	22,300	46,068
Net income for the year/ Net movement in funds		-1,857		-1,857	15,070		15,070
Fund balances at 1 April 2020		15,771	22,300	38,071	701	22,300	23,001
Fund balances at 31 March 2021		13,914	22,300	36,214	15,771	22,300	38,071

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ENVIRONMENTAL LAW FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2021

		2021	2020
	Notes		
Fixed assets			
Tangible assets	9	0	379
Current assets			
Debtors	11		
Cash at bank and in hand		37,564	39,154
		37,564	39,154
Creditors: amounts falling due within one year	12	(1,350)	(1,462)
Net current assets		36,214	37,692
Total assets less current liabilities		36,214	38,071
Income funds			
Restricted funds	13	22,300	22,300
Unrestricted funds		13,914	15,771
		36,214	38,071

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31st January 2022.

M R Taite
Trustee

Company Registration No. 02485383

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Environmental Law Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is The Barn, 36 High Street, Pershore, Worcestershire, WR10 1DP.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Resources expended

Expenditure is recognised on an accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases

Computers	3 years on cost
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ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and memberships

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020 £	2020 £	2020 £
Donations, gifts and memberships	25,079		25,079	38,782		38,782
Grants received		22,000	22,000		22,300	22,300
	25,079	22,000	47,079	38,782	22,300	61,082

4 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
Interest receivable	17	56

5 Charitable activities

	2021 £	2020 £
Staff costs including pensions	39,282	40,369
Consultancy fees	7,562	2,592
	46,844	42,961
Share of support costs (see note 6)	1,709	2,505
Share of governance costs (see note 6)	400	602
	48,953	46,068
Analysis by fund		
Unrestricted funds	25,079	

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Restricted funds	22,000
	47,079
For the year ended 31 March 2021	
	2021
	£
Consultancy fees	7,562
Share of support costs (see note 6)	1,709
Share of governance costs (see note 6)	400
	2,109
Analysis by fund	
Unrestricted funds	2,109

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs

	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Depreciation	379		379	380	
Printing and stationery	659		659	531	
Computer running costs	0		0	444	
Insurance	593		593	587	
Bank charges	54		54	64	
Professional charges	0		0	0	
Sundry expenses	24		24	499	
Accountancy Independent Examination Fees		400		602	
	1,709	400	2,109	3,107	
Analysed between Charitable activities	1,709	400	2,109	3,107	

Governance costs includes payments to the accountants of £400 (2020 £300) for independent examination fees).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no travel expenses were reimbursed (2020 £nil).

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Salaried staff	3	2
Time costs	2021 £	2020 £
Salaries and consultants fees	46,201	42,162
Other pension costs	643	799
	46,844	42,961

Included in salaries and consultants fees is £38,639 (2020- £39,570) paid through the payroll and £7,562 (2020- £2,592) invoiced direct on an hourly basis by 1 (2020 - 3) consultant.

There were no employees whose annual remuneration was £60,000 or more.

9 Tangible fixed assets

	Computer s £
Cost	
Additions	1,139
At 31 March 2021	1,139
Depreciation and impairment brought forward	760
Depreciation charged in the year	379
At 31 March 2021	1,139
Carrying amount	
At 31 March 2021	0

10 Financial instruments	2021 £	2020 £
Carrying amount of financial liabilities		
Measured at amortised cost	1,350	1,462

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	0	0
	<u>0</u>	<u>0</u>

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	800	844
Other creditors	550	618
Accruals and deferred income	0	0
	<u>1,350</u>	<u>1,462</u>

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds			
	Balance at 1 April 2020	Incoming resources	Balance at 1 April 2020	Incoming resources	Resource Expended	Balance 31 March 2021
	£	£	£	£	£	£
Tudor Trust Grant	<u>22,300</u>	<u></u>	<u>22,300</u>	<u>22,300</u>	<u>(22,300)</u>	<u>22,300</u>

Tudor Trust Grant this fund represents amounts received to cover specific staffing costs.

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	0		0	379		379
Current assets/ (liabilities)	<u>13,914</u>	<u>22,300</u>	<u>36,214</u>	<u>15,392</u>	<u>22,300</u>	<u>37,692</u>
	<u>13,914</u>	<u>22,300</u>	<u>36,214</u>	<u>(701)</u>	<u>22,300</u>	<u>22,300</u>

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).