

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	(Appointed 1 December 2022)
	A J Carpenter	(Appointed 1 December 2022)
Charity number	1045918	
Company number	02485383	
Registered office	The Barn 36 High Street Persore 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 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.

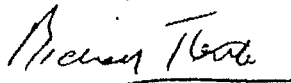
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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).

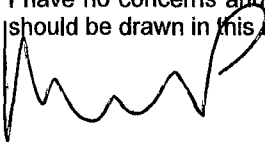
Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 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		68,200	-	68,200	68,759	-	68,759
Expenditure on:							
Charitable activities	5	68,822	-	68,822	64,469	-	64,469
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		38,504	2,000	40,504	13,914	22,300	36,214
Fund balances at 31 March 2023		37,882	2,000	39,882	38,504	2,000	40,504

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	249	6
	<u>249</u>	<u>6</u>

5 Charitable activities

	Charitable activities	Charitable activities
	2023	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).