

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	
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	Malvern	
	Worcestershire	
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Bankers	Natwest Bank	
	PO Box 159	
	332 High Holborn	
	London	
	Depot Code 190	
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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 Taite
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).

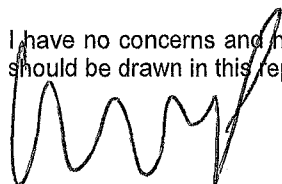
Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 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
	90,922	62,844

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).

