

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).