

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

England & Wales · Charity number 299498

Details

Other names	THE ENVIRONMENTAL LAW ASSOCIATION, U K E L A, UKELA
Status	Registered
Legal form	Charitable company
Company number	02133283
Registered	1988-06-20
Register	View on the Charity Commission register

Contact

Address	Po Box 487 Dorking Surrey RH4 9BH
Phone	07305101675
Email	info@ukela.org
Website	www.ukela.org

Activities

Objects: TO PROMOTE FOR THE BENEFIT OF THE PUBLIC GENERALLY THE ENHANCEMENT AND CONSERVATION OF THE ENVIRONMENT IN THE UNITED KINGDOM AND IN PARTICULAR TO ADVANCE THE EDUCATION OF THE PUBLIC IN ALL MATTERS RELATING TO THE DEVELOPMENT, TEACHING, APPLICATION AND PRACTICE OF LAW RELATING TO THE ENVIRONMENT.

Activities: The UK Environmental Law Association (UKELA) aims to make better law for the environment.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£204,111	£210,465	-	-
2023-12-31	£173,813	£184,866	-	-
2022-12-31	£128,114	£156,748	-	-
2021-12-31	£133,321	£115,355	-	-
2020-12-31	£95,159	£113,876	-	-

Trustees

Name	Role	Appointed
Alan Michael Fieldsend		2025-06-20
Alison Margaret York		2018-06-22
Benjamin Stansfield		2019-08-13
Brendan Martyn		2021-06-17
David Richard Kay		2025-06-20
Emma Lui		2019-08-13
Estelle Dehon		2019-06-28
Helen Mitcheson		2022-06-16
James Sanderson		2023-06-30
Jane Haviland Webster		2021-06-17
Merrow Louise Alexandra Golden		2025-06-20
Nina Carty Pindam		2018-06-22
Odette Chalaby		2021-06-17
Omolola Mabel Demokun		2024-06-14
Peter Harvey		2021-06-17
Safiyah Islam		2023-06-30
Simon Tilling		2023-06-30
Simone Davidson		2018-06-22
Stephanie Lara David		2025-06-20
Toby Fisher		2023-06-30

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

England & Wales - Charity number 299498

Accounts

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

UNAUDITED

COUNCIL OF MANAGEMENT'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

CONTENTS

	Page
Reference and administrative details of the Charity	1 - 2
Council of Management's Report	3 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 22

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024

Council of Management Warren Percival, Chair
Peter Harvey
Emma Lui
Nina Pindam, Vice Chair¹
Estelle Dehon
Simone Davidson, Vice Chair¹
Christian Jowett, Vice Chair¹
Phil Hunter, Vice Chair¹
Juliet Munn (resigned 14 June 2024)
Jane Haviland
Alison York
Richard Turney
Brendan Martyn
Helen Mitcheson
Odette Chalaby
Ben Stansfield
James Sanderson, Honorary Treasurer¹
Safiyah Islam
Toby Fisher
Simon Tilling
Omolola Mabel Demokun (appointed 14 June 2024)

¹ Members of Executive Committee

Company registered number 2133283

Charity registered number 299498

Registered office c/o Norose Company Secretarial Services Ltd
3 More London Riverside
London
SE1 2AQ

Executive Director Gareth de Graaff

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND
ADVISERS (CONTINUED)**
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner MHA
Chartered Accountants
910 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

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

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Council members present their annual report together with the financial statements of the United Kingdom Environmental Law Association ("UKELA") for the year 1 January 2024 to 31 December 2024. The Council members confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) as amended by Update Bulletin 1 (effective 1 January 2015). Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objects

The primary objects and purpose of the charity, which was established in 1988 under its Memorandum and Articles of Association, are to promote for the benefit of the public generally the enhancement and conservation of the environment in the United Kingdom and, in particular, to advance the education of the public in all matters relating to the development, teaching, application and practice of law relating to the environment. There were no changes to the objects during the year.

Organisation of the Charity

The role of the elected Council is to set the policy and direction of the organisation and to monitor performance against agreed targets. UKELA published its strategy for 2020-2025 at the end of 2020 and has continued to work throughout 2024 on implementation of the aims. This work was undertaken by the staff team, comprising Gareth de Graaff as Executive Director (ED), Pippa Heggie as Membership Development Manager, Dr Paul Stookes as Law and Policy Advisor, Louise Hotchkiss as Communications Manager, and Roseanna Peppiatt as Group Coordinator. The Trustees recognise the hard work and dedication provided to UKELA by our staff team which helps to ensure the smooth and successful operation of this important charity.

The staff team were supported in their endeavours by the significant group of volunteers which span the entire UKELA organisation. The staff team wishes to record their thanks to this invaluable group.

The Council met four times during the year. The UKELA chair during the financial year was Warren Percival.

The chair was supported by vice chairs, Simone Davidson, Philip Hunter, Nina Pindham and Christian Jowett.

The chairs were further supported by Treasurer James Sanderson.

The chair, vice chairs and treasurer form the Executive Committee. The Executive Committee oversaw UKELA's day-to-day operations between Council meetings. Council members undertook a variety of roles ranging from co-ordinating the programme for the annual conference 2024, advising on ESG policy, driving EDI efforts, improving infrastructure around working group network, redefining the role of patrons and commencing work on the UKELA strategy 2025+, as well as providing support to the ED on special projects / tasks, financial matters, communications and contractual arrangements.

Risk

The Council carries out a formal risk review annually and monitors risk between times. This took place in September 2024 and was agreed by Council at the meeting on 25 September 2024. Council continues to monitor all risks on an ongoing basis, and have further agreed to include the Risk Register as a standing agenda item at all future Council meetings. In addition, UKELA assesses risks presented by major events outside the usual seminar format by means of a risk assessment in each case. In 2024, two major events took place in person, the Annual Conference in Manchester and the Annual Garner lecture. All other in-person events were significantly smaller or hosted online.

UKELA complies with the law on charity governance, employment, data protection, equality and intellectual property, and has a small team of trustees to assess new contracts. The risk planning process and governance guidelines are included in UKELA's operating manual, which is kept under regular review.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Method of appointment or Election of Council Members

Council members are appointed following election by the membership annually for terms of 4 years. The annual general meeting was held in-person during the annual conference, which was held on the 14 & 15 June 2024, during which the results of the election to Council were announced.

UKELA was pleased to welcome Mabel Demokun as a new trustee. Juliet Munn stood down as a trustee at the end of her term. The UKELA chair, council, staff team and wider membership are incredibly grateful to Juliet for all of her efforts in her role and her commitment to the work of UKELA.

There was a quorum of members in attendance at the AGM, which was held in accordance with our governing documents. Our new trustee received induction from the Executive Director.

The Charity has no issued share capital or debentures, hence there are no directors' interests.

Public benefit

When planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit. All activities are undertaken in relation to the purposes of the charity as per its governing document and for the furtherance of public benefit.

Main activities and achievements during 2023

UKELA aims to make better law for the environment. This is achieved by providing training and promoting knowledge exchange between professionals working in the environmental sector, as well as by providing information and public education on environmental law, rights and responsibilities.

Overview

The highlights of the year were:

Annual Conference: Our annual conference was held in Manchester and was a resounding success. The conference focused on the role, evolution and application of environmental law in a shifting political landscape. Over 300 members joined during conference week, for the combination of online sessions and in-person plenaries and keynotes, held at the University of Manchester.

UKELA would like to thank all our speakers, chairs of sessions, sponsors and the organising team for their hard work and commitment to make the conference such a success. Thank you to all our sponsors, in particular Francis Taylor Building, Landmark Chambers, Howden Group and RSK who provided main sponsorship.

Scottish Annual Conference: Our Scottish Annual Conference was held online once again, in September. UKELA would like to thank all our speakers, chairs of sessions and the committees for their hard work in bringing the conference to fruition.

Annual Garner lecture: November saw us host our annual Garner lecture. We were honoured to be joined by Professor Richard Macory as our guest speaker. Richard is a non-executive board member of the Office for Environmental Protection, an Emeritus Professor with the Faculty of Laws, University College, London and a Research Fellow at Linacre College, Oxford. He is one of the leading environmental lawyers of his generation, and has had a significant influence on the development of British environmental law and policy. Richard provided insights from his experiences, and posed broader questions about the future of environmental law. We were delighted to be able to host the event in person in London, with watching hubs joining us from around the UK, with over 200 delegates taking part. We are grateful to Ashurst for hosting and sponsoring.

Consultations: In 2024 UKELA continued to respond to a number of key consultations on important environmental issues, with 19 consultation responses and calls for evidence completed and delivered throughout the year. This work, led by our Working Groups (WG) and the Governance and Devolution Group (GDG), was vital and ensured that UKELA's expert voice was heard and members' views were represented. We are grateful

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

to the convenors of these groups for all of their efforts to lead and coordinate these responses, and to all of the UKELA members who contributed for their hard work enabling UKELA to submit such a high volume of vital responses.

Equality and Diversity: UKELA completed its pilot mentoring scheme in 2023, which saw five young individuals take up mentoring placements of six months with a number of leading environmental lawyers across the UKELA membership. The aim of the programme was to provide mentoring support to a limited number of individuals in the field of environmental law who would not usually be able to take advantage of such an opportunity. Placements commenced for five individuals across four mentoring organisations. The 2023 programme was a fantastic success and allowed us to expand the programme in 2024 with nine young people securing mentoring placements, which will continue into 2025. The programme was officially launched as the James Adler Mentoring Scheme, as a tribute to one of our trustees who tragically died in 2023. We are incredibly grateful to the mentor organisations for their significant support and engagement and to all of the young people who have applied for the scheme.

ESG: UKELA developed its first ESG policy in 2023, setting out a clear commitment to quantify and minimise the material impact which we have across the spectrum of ESG impact areas. The policy has been implemented during 2024 with many steps taken to understand and minimise our impact on the environment. Examples include the measurement and analysis of carbon emissions resulting from UKELA activities during 2024, a commitment to drive down waste across all events, including conference and a greater focus on social mobility within the environmental law sector.

Annual membership: Annual membership grew year-on-year in 2024 and we expect to see this momentum continue into 2025. We are very grateful to our members for their continued loyalty and support.

Honorary President and Patrons

UKELA is very grateful to our patrons: Honorary President, Rt Hon Lord Justice Lindblom, Maria Adebowale, Tom Burke, Prof Sir Malcolm Grant CBE, Prof Sir Francis Jacobs KC, Bishop James Jones, Prof Richard Macrory Hon KC, Professor Colin Reid, Lord Woolf of Barnes and Baroness Young of Old Scone.

Volunteer support

UKELA is incredibly thankful for the unwavering support of its network of member volunteers. UKELA's success is wholly reliant on the ongoing support of its membership, which continues to drive the organisation with suggestions, organising and attending events, sharing ideas and knowledge, and coordinating consultation responses. Council members and other members of the charity continued to provide their services on a voluntary basis - on our Governance and Devolution Group, specialist working parties, the Executive Committee, regional groups, devolved administration committees, membership development team, student and junior UKELA teams and in other ways. UKELA enjoys a high level of support from engaged and knowledgeable volunteers who provide the governance, organisation of major events and advice on the formulation of UKELA's published views. UKELA is fortunate to find such a supply of committed volunteers amongst its members and trustees, who are busy working professionals.

Future Plans

2025 has already proved to be a busy year, with the development of our next five year plan nearing completion and many of the objectives already underway.

During 2025, we will continue to drive the objectives within our strategic plan, bringing operational efficiency to the organisation, improving communication and engagement across our membership, retention and growth of our membership base and supporting the next generation of environmental professionals.

Preparations for our Annual Conference are well underway and will take place in person at the University of Bristol in June where we hope to be joined by some 300 delegates to examine topics around the theme: *Back to the future - environmental law in a new era.*

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

We will be continuing to grow our impact around ESG & EDI, with a particular focus on the expansion and delivery of the mentoring programme.

We will continue to monitor and respond to the Government's legislative programme across all nations of the UK and be prepared to respond to any opportunities and challenges which may arise as a result of UK and/or US elections being held this year.

We will continue to evolve the benefits of membership of UKELA through a continued review of our successful events programme, both online, hybrid and in person; as well as our written communications, and other activities to ensure that all of our members, both in the UK and overseas, feel the value that is available to them.

Financial review and reserves policy

The charity ended the year with a net movement on unrestricted funds of deficit of £6,354.. At the year-end there was some £105,023 in the unrestricted general fund, which is above the unrestricted reserves policy limit stated below. UKELA runs a number of events and any sums paid for attendance at events (e.g. the annual conference) are set aside for that purpose until the event is held. UKELA keeps in reserve (excluding the endowment and designated funds) a sufficient sum to cover working capital volatility, agreed future project and capital spend and the estimated quantification of identified risks. As at the year end, the sum of £60,000 is considered to be adequate for the purpose of meeting such potential requirements. This policy is reviewed annually as a minimum or more frequently if there are substantial changes to income or expenditure or the level of risk UKELA faces.

The Council of Management's report has been prepared in accordance with the provisions applicable to entities subject to the small companies' regime.

Approved by order of the members of the board of Council of Management and signed on their behalf by:



.....
Warren Percival
Chair
Date: May 14, 2025

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the Council of Management of THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION ('the Charity')

I report to the charity Council of Management on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the Council of Management of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: *CMH*

Dated: May 15, 2025

Cara Miller

ACCA

910 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and subscriptions	3	88,161	88,161	77,432
Charitable activities	4	108,871	108,871	91,375
Bank interest		3,303	3,303	2,226
Other income		3,776	3,776	2,780
Total income		204,111	204,111	173,813
Expenditure on:				
Charitable activities		210,465	210,465	184,866
Total expenditure		210,465	210,465	184,866
Net movement in funds		(6,354)	(6,354)	(11,053)
Reconciliation of funds:				
Total funds brought forward		111,377	111,377	122,430
Net movement in funds		(6,354)	(6,354)	(11,053)
Total funds carried forward		105,023	105,023	111,377

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

All income and expenditure derive from continuing activities.

The notes on pages 10 to 22 form part of these financial statements.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)
REGISTERED NUMBER: 2133283

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	-	-
Current assets			
Debtors	9	6,855	7,337
Cash at bank and in hand		127,932	134,358
		<u>134,787</u>	<u>141,695</u>
Creditors: amounts falling due within one year	10	(29,764)	(30,318)
Net current assets		105,023	111,377
Total net assets		105,023	111,377
Charity funds			
Unrestricted funds	11	105,023	111,377
Total funds		105,023	111,377

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Council of Management acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Council of Management and signed on their behalf by:



.....
Warren Percival
Chair

Date: May 14, 2025

The notes on pages 10 to 22 form part of these financial statements.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

1. General information

The United Kingdom Environmental Law Association (UKELA) is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number 299498) and Registrar of Companies (Company Registration Number 2133283) in England and Wales.

The members of the company are the Council of Management named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Report of the Council of Management.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The United Kingdom Environmental Law Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the Charity and are rounded to the nearest pound.

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

2.2 Going concern

The Council of Management has considered the level of funds currently held and the expected level of income and expenditure projected for 12 months from the date of authorising these financial statements. In the opinion of the Council, the projected income and expenditure is sufficient with the level of reserves held for the Charity to be able to continue as a going concern, after considering all relevant material uncertainties.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Annual subscriptions, which are payable on 1 January and run for a calendar year, are recognised in the Statement of Financial Activities evenly over the calendar year provided that they are received before the financial year-end. Subscriptions received for that calendar year after the year-end are taken to income wholly in the following financial year. Subscriptions received for the following calendar year are carried forward in the accounts as deferred income.

Conference income is recognised in the accounting year in which the conference is held.

Gift Aid donations are recognised at the point when the related income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. Governance costs are those incurred in connection with the running of the Charity and compliance with constitutional and statutory requirements. Support costs are allocated across charitable activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

IT equipment	- 3 years straight line
--------------	-------------------------

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 9. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 10. Taxation and social security are not included in the financial instruments' disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council of Management for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the Charity, other than when Expendable Endowment funds, in which case the funds are treated analogously to restricted funds. Income from Expendable Endowment funds is carried forward as part of the funds and used solely for fund purposes.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. Income from donations and subscriptions

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations and subscriptions				
Membership subscriptions	67,838	-	67,838	62,397
Events and seminars income	20,053	-	20,053	14,540
Donations to Lord Nathan Fund	-	-	-	135
Other donations	270	-	270	360
Total 2024	<u>88,161</u>	<u>-</u>	<u>88,161</u>	<u>77,432</u>
<i>Total 2023</i>	<u>77,297</u>	<u>135</u>	<u>77,432</u>	

In 2023 all donations to the Lord Nathan Fund were to Endowment funds. All other income from donations and subscriptions were to Unrestricted funds.

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Annual conference attendance fees	57,121	57,121	61,375
Annual conference sponsorship	51,750	51,750	30,000
Total 2024	<u>108,871</u>	<u>108,871</u>	<u>91,375</u>
<i>Total 2023</i>	<u>91,375</u>	<u>91,375</u>	

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Analysis of expenditure on charitable activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Charitable activities	192,201	18,264	210,465	184,866
<i>Total 2023</i>	<i>162,969</i>	<i>21,897</i>	<i>184,866</i>	

In 2023, all expenditure on charitable activities was from Unrestricted funds.

Analysis of direct costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	105,770	97,354
Staff development	575	-
Annual Conference expenses	60,048	46,564
Events, meeting and conferences	7,865	4,364
Membership fees & expenses	2,059	2,351
Training	-	102
Travel expenses	6,746	3,413
Student Bursary Partnership	1,836	2,740
IT, audio and video broadcast strategy	7,302	6,081
Total 2024	192,201	162,969

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Analysis of expenditure on charitable activities (continued)

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Governance costs	7,222	5,899
Bookkeeping & other professional fees	3,832	5,680
Sundry	1,113	5,423
Recruitment costs	199	-
Photocopying, printing, stationery and mailing	800	403
Telephone and fax	1,755	1,693
Insurance	419	371
Bank charges	2,496	2,428
IT expenses	406	-
Repairs and maintenance	22	-
Total 2024	18,264	<i>21,897</i>

Governance costs incurred in the year relate to the Independent Examiners fee of £4,150 (2023: £4,150), other accounting costs of £1,806 (2023: £1,749) and Trustee expenses of £1,266 (2023: £Nil).

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

6. Staff costs

	2024	<i>2023</i>
	£	£
Wages and salaries	98,524	<i>90,591</i>
Social security costs	2,665	<i>1,876</i>
Contribution to defined contribution pension schemes	4,581	<i>4,887</i>
	105,770	<i>97,354</i>

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

	2024	<i>2023</i>
	No.	No.
Employees	5	<i>5</i>

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

7. Council of Management's remuneration and expenses

During the year, no Council of Management received any remuneration or other benefits (*2023 - £NIL*).

During the year ended 31 December 2024, expenses totalling £1,513 were reimbursed or paid directly to 10 Council Members in relation to travel, subsistence and professional subscription costs (*2023 - £NIL*).

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

8. Tangible fixed assets

	IT equipment £
Cost or valuation	
At 1 January 2024	550
At 31 December 2024	550
Depreciation	
At 1 January 2024	550
At 31 December 2024	550
Net book value	
At 31 December 2024	-
<i>At 31 December 2023</i>	-

9. Debtors

	2024 £	2023 £
Prepayments and accrued income	6,855	7,337
	6,855	7,337

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

10. Creditors: Amounts falling due within one year

	2024	<i>2023</i>
	£	<i>£</i>
Trade creditors	7,158	<i>7,986</i>
Other taxation and social security	2,710	<i>2,008</i>
Other creditors	688	<i>108</i>
Accruals and deferred income	19,208	<i>20,216</i>
	29,764	<i>30,318</i>
	2024	<i>2023</i>
	£	<i>£</i>
Deferred income at 1 January 2024	2,985	<i>10,522</i>
Resources deferred during the year	16,066	<i>2,985</i>
Amounts released from previous periods	(2,985)	<i>(10,522)</i>
	16,066	<i>2,985</i>

Deferred income relates to Membership fees which are to be applied to the following financial year.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
 (A company limited by guarantee and registered charity)

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

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
Designated funds				
Designated Fund	1,286	-	-	1,286
General funds				
General fund	110,091	204,111	(210,465)	103,737
Total Unrestricted funds	111,377	204,111	(210,465)	105,023

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds					
Designated funds					
Designated Fund	-	-	-	1,286	1,286
General funds					
General fund	121,279	173,678	(184,866)	-	110,091
Total Unrestricted funds	121,279	173,678	(184,866)	1,286	111,377
Endowment funds					
Expendable Endowment fund	1,151	135	-	(1,286)	-
Total of funds	122,430	173,813	(184,866)	-	111,377

The purpose of the Expendable Endowment fund, which celebrates the work of Lord Nathan as a past president of the Charity, is to pay for the development and upkeep of public information websites "The Law and Your Environment" and www.environmentlaw.org.uk. At the Council meeting on 23 November 2020, the Council Members approved the expansion of the above terms to include the development of the Charity's online presence more generally, including the main UKELA website.

A transfer of £1,286 was made in the year to recognise the trustees exercising their power to apply the capital of the expendable endowment. This amount continues to be ringfenced for future website maintenance costs in memory of Lord Nathan.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	134,787	134,787
Creditors due within one year	(29,764)	(29,764)
Total	<u>105,023</u>	<u>105,023</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	141,695	141,695
Creditors due within one year	(30,318)	(30,318)
Total	<u>111,377</u>	<u>111,377</u>

13. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2024.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

England & Wales - Charity number 299498

Accounts

Company registration number: 2133283
Charity registration number: 299498

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

UNAUDITED

COUNCIL OF MANAGEMENT'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

CONTENTS

	Page
Reference and administrative details of the Charity	1 - 2
Council of Management's Report	3 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 22

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

Council of Management James Adler (deceased May 2023)
Lucy Bruce Jones (resigned 30 June 2023)
Odette Chalaby
Simone Davidson, Vice Chair¹
Estelle Dehon
Peter Harvey
Jane Haviland
Philip Hunter, Vice Chair¹
Christian Jowett
Emma Lui
Brendan Martyn
Helen Mitcheson
Juliet Munn
Warren Percival, Chair¹
Nina Pindam, Vice Chair¹
Ben Stansfield
Richard Turney
Ned Westaway, Chair (resigned 30 June 2023)¹
Nick Whitaker, Treasurer (resigned 30 June 2023)¹
Jamie Whittle (resigned 30 June 2023)
Alison York
James Sanderson, Treasurer (appointed 30 June 2023)¹
Safiyah Islam (appointed 30 June 2023)
Toby Fisher (appointed 30 June 2023)
Simon Tilling (appointed 30 June 2023)

¹ Members of Executive Committee

Company registered number

2133283

Charity registered number

299498

Registered office

c/o Norose Company Secretarial Services Ltd
3 More London Riverside
London
SE1 2AQ

Company secretary

Lucy Bruce Jones

Executive Director

Alison Boyd (resigned 6 February 2023)
Gareth de Graaff (appointed 6 February 2023)

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND
ADVISERS (CONTINUED)**
FOR THE YEAR ENDED 31 DECEMBER 2023

Independent Examiner MHA
Chartered Accountants
910 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

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

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**COUNCIL OF MANAGEMENT'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Council members present their annual report together with the financial statements of the United Kingdom Environmental Law Association (“UKELA”) for the year 1 January 2023 to 31 December 2023. The Council members confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) as amended by Update Bulletin 1 (effective 1 January 2015). Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objects

The primary objects and purpose of the charity, which was established in 1988 under its Memorandum and Articles of Association, are to promote for the benefit of the public generally the enhancement and conservation of the environment in the United Kingdom and, in particular, to advance the education of the public in all matters relating to the development, teaching, application and practice of law relating to the environment. There were no changes to the objects during the year.

Organisation of the Charity

The role of the elected Council is to set the policy and direction of the organisation and to monitor performance against agreed targets. UKELA published its strategy for 2020-2025 at the end of 2020 and has continued to work throughout 2023 on implementation of the aims. This work was undertaken by the staff team, comprising Gareth de Graaff as Executive Director, Pippa Heggie as Membership Development Manager, Dr Paul Stookes as Law and Policy Advisor, Louise Hotchkiss as Communications Manager, and Chloe Anthony as Legal Researcher (until July 2023). The Trustees recognise the hard work and dedication provided to UKELA by our staff team which helps to ensure the smooth and successful operation of this important charity.

The staff team were supported in their endeavours by the significant group of volunteers which span the entire UKELA organisation. The staff team wishes to record their thanks to this invaluable group.

The Council met four times during the year. The UKELA chair was Ned Westaway, until 30 June 23, at which time he was succeeded by our current chair, Warren Percival. The UKELA council, staff team and wider membership are incredibly grateful for Ned's strong leadership and unwavering commitment throughout his term, and warmly welcome Warren to his new role.

The chairs were supported by vice chairs, Simone Davidson, Philip Hunter, Nina Pindham and, newly appointed, Christian Jowett. Christian assumed the fourth vice position upon Warren's appointment as chair. We very much welcome Christian to the role.

The Chairs were further supported by Treasurer, Nick Whitaker (until 30 June 2023), and then by James Sanderson, who was elected to the role from July. The UKELA council is immensely grateful to Nick for his tireless work as treasurer for 8 years, and welcomes James into his new role.

The chair, vice chairs and treasurer form The Executive Committee. The Executive Committee oversaw UKELA's day-to-day operations between Council meetings. Council members undertook a variety of roles ranging from co-ordinating the programme for the annual conference, advising on ESG policy, driving EDI efforts and commencing work on the UKELA strategy 2025+, as well as providing support to the ED on financial matters, communications and contractual arrangements.

Risk

The Council carries out a formal risk review annually and monitors risk between times. This took place in November 2023 and was agreed by Council at the meeting in December 2023. Council continues to monitor all risks on an ongoing basis, and have further agreed to include the Risk Register as a standing agenda item at all future Council meetings. In addition, UKELA assesses risks presented by major events outside the usual seminar format by means of a risk assessment in each case. In 2023, two major events took place in person,

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

the Annual Conference in Reading and the Annual Garner lecture. All other in-person events were significantly smaller or hosted online.

UKELA complies with the law on charity governance, employment, data protection, equality and intellectual property, and has a small team of trustees to assess new contracts. The risk planning process and governance guidelines are included in UKELA's operating manual, which is kept under regular review.

Method of appointment or Election of Council Members

Council members are appointed following election by the membership annually for terms of 4 years. The annual general meeting was held in-person during the annual conference, which was held on the 30 June & 1 July 2023, during which the results of the election to Council were announced.

UKELA was pleased to welcome Toby Fisher, Safiyah Islam and Simon Tilling as trustees; Emma Lui, Estelle Dehon KC, and Ben Stansfield as re-elected trustees; and James Sanderson as trustee and honorary treasurer.

Lucy Bruce Jones stood down as a trustee at the end of her term. The UKELA chair, council, staff team and wider membership are incredibly grateful to Lucy for all of her efforts in her role and her commitment to the work of UKELA.

James Adler, one of our serving trustees, tragically passed away in May 2023. James was a hugely respected and admired member of the UKELA community and an incredibly engaged and valuable trustee. James was a keen environmentalist, and promoter of nature-based solutions. He was involved in many initiatives within UKELA, with a particular passion for supporting the next generation of environmentalists. With his charity background at the Ashdown Forest project, James was also instrumental in ensuring the effective transition of Executive Director during 2023. He will be very much missed at UKELA.

There was a quorum of members in attendance at the AGM, which was held in accordance with our governing documents. Our new trustees received induction from the Executive Director.

The Charity has no issued share capital or debentures, hence there are no directors' interests.

Public benefit

When planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit. All activities are undertaken in relation to the purposes of the charity as per its governing document and for the furtherance of public benefit.

Main activities and achievements during 2023

UKELA's ultimate aim is to make better law for the environment. This is achieved by providing training and promoting knowledge exchange between professionals working in the environmental sector, as well as by providing information and public education on environmental law, rights and responsibilities.

Overview

The highlights of the year were:

Annual Conference: Our annual conference returned in-person for the first since before the covid pandemic and was a fantastic success. The conference explored the myriad ways in which UK environmental law is being developed, tested, scrutinised, used, abused and ignored. Over 300 members joined during conference week, for the combination of online sessions and in-person plenaries and keynotes, held at the University of Reading.

UKELA would like to thank all our speakers, chairs of sessions, sponsors and the organising team for their hard work and commitment to make the conference such a success. Thank you to all our sponsors, in particular, 39 Essex Chambers, Francis Taylor Building, Landmark Chambers and RSK who provided main sponsorship.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Scottish Annual Conference: Our Scottish Annual Conference was held online once again, in September. UKELA would like to thank all our speakers, chairs of sessions and the committees for their hard work in bringing the conference to fruition.

Annual Garner lecture: November saw us host our annual Garner lecture. We were honoured to be joined by Baroness Young as our Chair for the evening, and Chris Stark (CEO Committee on Climate Change) as our guest speaker. Chris gave a fascinating view on the CCC, the UK's route to net zero and the role of environmental law. We were delighted to be able to host the event in person in London, with watching hubs joining us from around the UK, with well over 200 delegates taking part. We are grateful to Ashurst for hosting and sponsoring.

Consultations: 2023 saw us continue to respond to a number of key consultations on important environmental issues, with 20 consultation responses and calls for evidence delivered across the year. This vital work, led by our Working Parties (WP) and the Governance and Devolution Group (GDG), ensured that UKELA's expert voice was heard and members' views were represented. We are grateful to the WP and GDG members for their hard work in submitting such a high volume of responses.

Equality and Diversity: UKELA launched its pilot mentoring scheme in 2023, with the aim of providing mentoring support to a limited number of individuals in the field of environmental law who would not usually be able to take advantage of such an opportunity. Placements commenced for five individuals across four mentoring organisations. The programme saw a significant number of applications, with only one in six applicants securing a place. The success of the pilot in 2023 has ensured the programme will continue and expand in 2024. We are incredibly grateful to the mentor organisations for their significant support and engagement.

ESG: UKELA developed its first ESG policy in 2023, setting out a clear commitment to quantify and minimise the material impact which we have across the spectrum of ESG impact areas. The efforts were driven by trustee Simone Davidson, with support from a range of other trustees and members. This policy marks the first time that UKELA has publicly set out its ESG ambitions and provides a framework for future development. Annual reporting will be established to gauge progress.

Annual membership: Annual membership remained buoyant despite the wider economic pressures. We remain very grateful to our members for their continued loyalty and support.

Honorary President and Patrons

UKELA is very grateful to our patrons: Honorary President, Rt Hon Lord Justice Lindblom, Maria Adebowale, Tom Burke, Prof Sir Malcolm Grant CBE, Prof Sir Francis Jacobs KC, Bishop James Jones, Prof Richard Macrory Hon KC, Professor Colin Reid, Lord Woolf of Barnes and Baroness Young of Old Scone.

Volunteer support

A huge vote of thanks goes to all our volunteers. As ever, the backbone of UKELA is the membership, which continues to support the organisation with suggestions, organising and attending events, sharing ideas and knowledge and generally making the organisation work effectively. Council members and other members of the charity continued to provide their services on a voluntary basis - on our Governance and Devolution Group, specialist working parties, the Executive Committee, regional groups, devolved administration committees, membership development team, student and junior UKELA teams and in other ways. UKELA enjoys a high level of support from engaged and knowledgeable volunteers who provide the governance, organisation of major events and advice on the formulation of UKELA's published views. UKELA is fortunate to find such a supply of committed volunteers amongst its members and trustees, who are busy working professionals.

Future Plans

2024 is shaping up to be a very busy and exciting year. Work is under way to develop our new strategy for 2025+, which will lay the path for UKELA activities for the next five years from Jan 2025.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

During 2024, we will continue the work undertaken in 2023 on our strategic aims, ensuring we are driving these forward as effectively as possible, whilst ensuring all UKELA activities are directly supportive of these aims.

Preparations for our Annual Conference are well underway and will take place in person at the University of Manchester in June, where we are looking to attract in excess of 250 delegates to discuss and debate 'Environmental Law in a Shifting Political Landscape'.

We will be continuing to grow our impact around ESG & EDI, with a particular focus on the expansion and delivery of the mentoring programme.

We will continue to monitor and respond to the Government's legislative programme across all nations of the UK and be prepared to respond to any opportunities and challenges which may arise as a result of UK and/or US elections being held this year.

We will continue to evolve the benefits of membership of UKELA through a continued review of our successful events programme, both online, hybrid and in person; as well as our written communications, and other activities to ensure that all of our members, both in the UK and overseas, feel the value that is available to them.

Financial review and reserves policy

The charity ended the year with a net movement on unrestricted funds of deficit of £11,188, excluding the donations to the Lord Nathan Memorial Fund. At the year-end there was some £110,091 in the unrestricted general fund, which is above the unrestricted reserves policy limit stated below. UKELA runs a number of events and any sums paid for attendance at events (e.g. the annual conference) are set aside for that purpose until the event is held. UKELA keeps in reserve (excluding the endowment and designated funds) a sufficient sum to cover working capital volatility, agreed future project and capital spend and the estimated quantification of identified risks. As at the year end, the sum of £50,000 is considered to be adequate for the purpose of meeting such potential requirements. This policy is reviewed annually as a minimum or more frequently if there are substantial changes to income or expenditure or the level of risk UKELA faces.

The Council of Management's report has been prepared in accordance with the provisions applicable to entities subject to the small companies' regime.

Approved by order of the members of the board of Council of Management and signed on their behalf by:

.....
Warren Percival

Chair

Date: 09/05/2024

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Independent examiner's report to the Council of Management of THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION ('the Charity')

I report to the charity Council of Management on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the Council of Management of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 09/05/2024

Cara Miller

ACCA

910 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and subscriptions	3	77,297	135	77,432	80,604
Charitable activities	4	91,375	-	91,375	46,246
Bank interest		2,226	-	2,226	74
Other income		2,780	-	2,780	1,350
Total income and endowments		173,678	135	173,813	128,274
Expenditure on:					
Charitable activities		184,866	-	184,866	156,748
Total expenditure		184,866	-	184,866	156,748
Net (expenditure)/income		(11,188)	135	(11,053)	(28,474)
Transfers between funds	11	1,286	(1,286)	-	-
Net movement in funds		(9,902)	(1,151)	(11,053)	(28,474)
Reconciliation of funds:					
Total funds brought forward		121,279	1,151	122,430	150,904
Net movement in funds		(9,902)	(1,151)	(11,053)	(28,474)
Total funds carried forward		111,377	-	111,377	122,430

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

All income and expenditure derive from continuing activities.

The notes on pages 10 to 22 form part of these financial statements.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)
REGISTERED NUMBER: 2133283

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	-	-
Current assets			
Debtors	9	7,337	10,613
Cash at bank and in hand		134,358	131,905
		<u>141,695</u>	<u>142,518</u>
Creditors: amounts falling due within one year	10	(30,318)	(20,088)
Net current assets		<u>111,377</u>	<u>122,430</u>
Total net assets		<u><u>111,377</u></u>	<u><u>122,430</u></u>
Charity funds			
Endowment funds	11	-	1,151
Unrestricted funds	11	111,377	121,279
Total funds		<u><u>111,377</u></u>	<u><u>122,430</u></u>


The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Council of Management acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Council of Management and signed on their behalf by:


.....
Warren Percival
Chair

Date: 09/05/2024

The notes on pages 10 to 22 form part of these financial statements.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

The United Kingdom Environmental Law Association (UKELA) is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number 299498) and Registrar of Companies (Company Registration Number 2133283) in England and Wales.

The members of the company are the Council of Management named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Report of the Council of Management.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The United Kingdom Environmental Law Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the Charity and are rounded to the nearest pound.

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

2.2 Going concern

The Council of Management has considered the level of funds currently held and the expected level of income and expenditure projected for 12 months from the date of authorising these financial statements. In the opinion of the Council, the projected income and expenditure is sufficient with the level of reserves held for the Charity to be able to continue as a going concern, after considering all relevant material uncertainties.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Annual subscriptions, which are payable on 1 January and run for a calendar year, are recognised in the Statement of Financial Activities evenly over the calendar year provided that they are received before the financial year-end. Subscriptions received for that calendar year after the year-end are taken to income wholly in the following financial year. Subscriptions received for the following calendar year are carried forward in the accounts as deferred income.

Conference income is recognised in the accounting year in which the conference is held.

Gift Aid donations are recognised at the point when the related income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. Governance costs are those incurred in connection with the running of the Charity and compliance with constitutional and statutory requirements. Support costs are allocated across charitable activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

IT equipment	- 3 years straight line
--------------	-------------------------

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 9. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 10. Taxation and social security are not included in the financial instruments' disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council of Management for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the Charity, other than when Expendable Endowment funds, in which case the funds are treated analogously to restricted funds. Income from Expendable Endowment funds is carried forward as part of the funds and used solely for fund purposes.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

3. Income from donations and subscriptions

	Unrestricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and subscriptions				
Membership subscriptions	62,397	-	62,397	58,672
Gift aid on qualifying subscriptions	-	-	-	1,147
Events and seminars income	14,540	-	14,540	16,110
Donations to Lord Nathan Fund	-	135	135	160
Other donations	360	-	360	4,515
Total 2023	<u>77,297</u>	<u>135</u>	<u>77,432</u>	<u>80,604</u>
<i>Total 2022</i>	<u>80,444</u>	<u>160</u>	<u>80,604</u>	

In 2022 all donations to the Lord Nathan Fund were to Endowment funds. All other income from donations and subscriptions were to Unrestricted funds.

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Annual conference attendance fees	61,375	61,375	17,105
Annual conference sponsorship	30,000	30,000	29,141
Total 2023	<u>91,375</u>	<u>91,375</u>	<u>46,246</u>
<i>Total 2022</i>	<u>46,246</u>	<u>46,246</u>	

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. Analysis of expenditure on charitable activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Charitable activities	162,969	21,897	184,866	156,748
<i>Total 2022</i>	<u>142,131</u>	<u>14,617</u>	<u>156,748</u>	

In 2022, all expenditure on charitable activities was from Unrestricted funds.

Analysis of direct costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	97,354	100,093
Annual Conference expenses	46,564	2,444
Events, meeting and conferences	4,364	4,199
Membership fees & expenses	2,351	1,264
Training	102	1,233
Travel expenses	3,413	1,892
Student Bursary Partnership	2,740	1,730
IT, audio and video broadcast strategy	6,081	29,276
Total 2023	<u>162,969</u>	<u>142,131</u>

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. Analysis of expenditure on charitable activities (continued)

Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Governance costs	5,899	5,437
Bookkeeping & other professional fees	5,680	1,603
Sundry	5,423	284
Recruitment costs	-	2,337
Photocopying, printing, stationery and mailing	403	407
Telephone and fax	1,693	1,732
Insurance	371	419
Bank charges	2,428	2,006
IT expenses	-	392
Total 2023	21,897	<i>14,617</i>

Governance costs incurred in the year relate to the Independent Examiners fee of £4,150 (2022: £3,840) and other accounting costs of £1,749 (2022: £1,597).

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Staff costs

	2023	2022
	£	£
Wages and salaries	90,591	94,281
Social security costs	1,876	1,933
Contribution to defined contribution pension schemes	4,887	3,879
	97,354	100,093

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

	2023	2022
	No.	No.
Employees	5	6

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

7. Council of Management's remuneration and expenses

During the year, no Council of Management received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, expenses totalling £NIL were reimbursed or paid directly to Council Members (2022 - £55 in relation to professional subscription costs).

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Tangible fixed assets

	IT equipment £
Cost or valuation	
At 1 January 2023	550
At 31 December 2023	550
Depreciation	
At 1 January 2023	550
At 31 December 2023	550
Net book value	
At 31 December 2023	-
<i>At 31 December 2022</i>	-

9. Debtors

	2023 £	2022 £
Prepayments and accrued income	7,337	10,613
	7,337	10,613

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

10. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	7,986	10,165
Other taxation and social security	2,008	2,195
Other creditors	108	903
Accruals and deferred income	20,216	6,825
	<hr/> 30,318 <hr/>	<hr/> 20,088 <hr/>
	2023	2022
	£	£
Deferred income at 1 January 2023	2,985	10,522
Resources deferred during the year	16,066	2,985
Amounts released from previous periods	(2,985)	(10,522)
	<hr/> 16,066 <hr/>	<hr/> 2,985 <hr/>

Deferred income relates to Membership fees which are to be applied to the following financial year.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Unrestricted funds					
Designated funds					
Designated Fund	-	-	-	1,286	1,286
General funds					
General fund	121,279	173,678	(184,866)	-	110,091
Total Unrestricted funds	121,279	173,678	(184,866)	1,286	111,377
Endowment funds					
Expendable Endowment fund	1,151	135	-	(1,286)	-
Total of funds	122,430	173,813	(184,866)	-	111,377

The purpose of the Expendable Endowment fund, which celebrates the work of Lord Nathan as a past president of the Charity, is to pay for the development and upkeep of public information websites "The Law and Your Environment" and www.environmentlaw.org.uk. At the Council meeting on 23 November 2020, the Council Members approved the expansion of the above terms to include the development of the Charity's online presence more generally, including the main UKELA website.

A transfer of £1,286 was made in the year to recognise the trustees exercising their power to apply the capital of the expendable endowment. This amount continues to be ringfenced for future website maintenance costs in memory of Lord Nathan.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds					
Designated funds					
Designated Fund	-	-	-	-	-
General funds					
General fund	115,073	128,114	(156,748)	34,840	121,279
Total Unrestricted funds	115,073	128,114	(156,748)	34,840	121,279
Endowment funds					
Expendable Endowment fund	35,831	160	-	(34,840)	1,151
Total of funds	150,904	128,274	(156,748)	-	122,430

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £
Current assets	140,409	1,286	141,695
Creditors due within one year	(30,318)	-	(30,318)
Difference	1,286	(1,286)	-
Total	111,377	-	111,377

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Endowment funds 2022 £</i>	<i>Total funds 2022 £</i>
Current assets	141,367	1,151	142,518
Creditors due within one year	(20,088)	-	(20,088)
Total	<u>121,279</u>	<u>1,151</u>	<u>122,430</u>

13. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2023.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

England & Wales - Charity number 299498

Accounts

Company registration number: 2133283
Charity registration number: 299498

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

UNAUDITED

COUNCIL OF MANAGEMENT'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

CONTENTS

	Page
Reference and administrative details of the Charity	1 - 2
Council of Management's Report	3 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 22

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022

Council of Management James Adler
Lucy Bruce Jones
Odette Chalaby
Simone Davidson, Vice Chair¹
Estelle Dehon
Peter Harvey
Jane Haviland
Philip Hunter, Vice Chair¹
Christian Jowett
Emma Lui
Brendan Martyn
Helen Mitcheson (appointed 21 June 2022)
Juliet Munn
Warren Percival, Vice Chair¹
Nina Pindham, Vice Chair¹
Ben Stansfield
Richard Turney
Ned Westaway, Chair¹
Nick Whitaker, Treasurer¹
Jamie Whittle
Alison York

¹ Members of Executive Committee

Company registered number

2133283

Charity registered number

299498

Registered office

c/o Norose Company Secretarial Services Ltd
3 More London Riverside
London
SE1 2AQ

Company secretary

Lucy Bruce Jones

Executive Director

Alison Boyd (resigned 6 February 2023)
Gareth de Graaff (appointed 6 February 2023)

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND
ADVISERS (CONTINUED)**
FOR THE YEAR ENDED 31 DECEMBER 2022

Independent Examiner MHA MacIntyre Hudson
Chartered Accountants
910 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

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

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**COUNCIL OF MANAGEMENT'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Council members present their annual report together with the financial statements of the United Kingdom Environmental Law Association ("UKELA") for the year 1 January 2022 to 31 December 2022. The Council members confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) as amended by Update Bulletin 1 (effective 1 January 2015). Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objects

The primary objects and purpose of the charity, which was established in 1988 under its Memorandum and Articles of Association, are to promote for the benefit of the public generally the enhancement and conservation of the environment in the United Kingdom and, in particular, to advance the education of the public in all matters relating to the development, teaching, application and practice of law relating to the environment. There were no changes to the objects during the year.

Organisation of the Charity

The role of the elected Council is to set the policy and direction of the organisation and to monitor performance against agreed targets. UKELA published its strategy for 2020-2025 at the end of 2020 and has continued to work throughout 2022 on implementation of the aims. This work was undertaken by the staff team, comprising Alison Boyd as Executive Director, Elly-Mae Gadsby (until April) and Pippa Heggie (from April) as Membership Development Manager, Dr Paul Stookes as Law and Policy Advisor, Louise Hotchkiss as Communications Coordinator, Chloe Anthony as Legal Researcher and Alice Brunton as Researcher.

As ever, the staff team was leant substantial and invaluable help from the organisation's many volunteers and wish to record their thanks. The Council met three times during the year. The UKELA Chair was Ned Westaway, supported by Vice Chairs, Simone Davidson, Philip Hunter, Warren Percival and Nina Pindham, as well as Treasurer, Nick Whitaker, who form the Executive Committee. The Executive Committee oversaw UKELA's day-to-day operations between Council meetings. Council members undertook a variety of roles ranging from co-ordinating the programme for the annual conference to liaising with sponsors and providing advice on contract matters.

Alison Boyd moved on from her role as Executive Director in early February 2023. The UKELA chair, vice-chairs, trustees and wider membership are immensely thankful for all of Alison's unrelenting hard work over the years and wish her every success in her new position. Gareth de Graaff joined UKELA in February 2023 as the new Executive Director.

Risk

The Council carries out a formal risk review annually and monitors risk between times. This took place in September 2022 with Council continuing to monitor all risks on an ongoing basis. In addition, UKELA assesses risks presented by major events outside the usual seminar format by means of a risk assessment in each case. In 2022, just one major event took place in person, the Annual Garner lecture. All other events, apart from a small number of smaller events, were run via online platforms.

UKELA complies with the law on charity governance, employment, data protection, equality and intellectual property, and has a small team of trustees to assess new contracts. The risk planning process and governance guidelines are included in UKELA's operating manual, which is kept under regular review.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Method of appointment or Election of Council Members

Council members are appointed following election by the membership annually for terms of 4 years. The annual general meeting was held remotely during the annual conference, which was held online between 16 and 17 June 2022, during which the results of the election to Council were announced. UKELA was pleased to welcome Helen Mitcheson to the trustee team. There was a quorum of members in attendance at the AGM, which was held in accordance with our governing documents and the Charity Commission's special guidelines put in place to help charities continue their governance during the pandemic period. Our new trustee received induction from the Executive Director.

The Charity has no issued share capital or debentures, hence there are no directors' interests.

Public benefit

When planning our activities for the year, the trustees have considered the Charity Commission's guidance on public benefit. All activities are undertaken in relation to the purposes of the charity as per its governing document and for the furtherance of public benefit.

Main Activities and Achievements during 2022

UKELA aims to make better law for the environment. This is achieved by providing training and promoting knowledge exchange between professionals working in the environmental sector, as well as by providing information and public education on environmental law, rights and responsibilities.

Overview

The highlights of the year were:

Annual Conference: Our annual conference from 14 to 17 June was held online for the third year in a row. Over 300 members signed up, watching from across the UK and overseas. There was also an in-person reception in London on 16 June 2022. UKELA would like to thank all our speakers, chairs of sessions, sponsors and the organising team for their hard work and commitment to make the conference such a success. Thank you to all our sponsors, in particular, 39 Essex Chambers, Francis Taylor Building, Landmark Chambers and RSK who provided main sponsorship.

Scottish Annual Conference: Our Scottish Annual Conference was held online once again, in September. UKELA would like to thank all our speakers, chairs of sessions and the committees for their hard work in bringing the conference to fruition.

Annual Garner lecture: November saw us host our annual Garner lecture at which we were honoured to hear from Peter Kellett, former Director of Legal Services at the Environment Agency and former Chair of trustees at UKELA. Peter gave us an inspiring review of his time at the Agency, as he heads into well deserved retirement. We were delighted to be back in person in London, with watching hubs joining us from around the UK, with well over 200 delegates taking part. We are grateful to Freshfields for hosting and sponsoring.

Consultations: 2022 saw us continue to respond to a number of key consultations on important environmental issues, with a record 23 consultation responses delivered across the year. This vital work, led by our Working Parties (WP) and the Governance and Devolution Group (GDG), ensured that UKELA's expert voice was heard and members' views were represented. We are grateful to the WP and GDG members for their hard work in submitting such a high volume of responses.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

Comms updating project: 2022 has been dominated by our work on updating our branding and comms output, which has included a complete reworking of our public information website, Law and Your Environment. The new look and feel across all our media was launched in January 2023 and has been positively received.

Equality and Diversity: UKELA's equality, diversity and inclusion (EDI) forum convened again in 2022 and we also carried out successful fundraising as part of the Big Green fundraising campaign in Spring 2022 to support a number of mentorships in the environmental law sector for individuals from under-represented groups.

Annual membership: Annual membership remained buoyant despite the wider economic pressures. We remain very grateful to our members for their continued loyalty and support.

Honorary President and Patrons

UKELA is very grateful to our patrons: Honorary President, Rt Hon Lord Justice Lindblom, Maria Adebawale, Tom Burke, Prof Sir Malcolm Grant CBE, Prof Sir Francis Jacobs KC, Bishop James Jones, Prof Richard Macrory Hon KC, Professor Colin Reid, Lord Woolf of Barnes and Baroness Young of Old Scone.

Volunteer support

A huge vote of thanks goes to all our volunteers. As ever, the backbone of UKELA is the membership, which continues to support the organisation with suggestions, organising and attending events, sharing ideas and knowledge and generally making the organisation work effectively. Council members and other members of the charity continued to provide their services on a voluntary basis - on our Governance and Devolution Group, specialist working parties, the Executive Committee, regional groups, devolved administration committees, membership development team, student and junior UKELA teams and in other ways. UKELA enjoys a high level of support from engaged and knowledgeable volunteers who provide the governance, organisation of major events and advice on the formulation of UKELA's published views. UKELA is fortunate to find such a supply of committed volunteers amongst its members and trustees, who are busy working professionals.

Future Plans

2023 will be a busy year. We will continue the work undertaken in 2022 on our strategic aims, continuing to embed them into the fabric of the organisation and undertaking regular reviews to be clear that they remain fit for purpose and reflective of the world in which the charity operates. Our annual conference will take place in person for the first time in 4 years. We are excited to be heading to the University of Reading in June. We will continue to monitor and respond to the Government's legislative programme across all nations of the UK. We will continue with our key aim to improve the diverse and inclusive nature of our organisation, through our speaker line up at events, to representation across our volunteer cohort and the Board.

We will continue with our successful events programme, both online, hybrid and in person; and other activities to ensure that all of our members, both in the UK and overseas, can benefit from our extensive programme. We will roll out the EDI mentoring scheme with a number of pilot organisations, hoping to expand it further in the future.

Financial Review and Reserves policy

The charity ended the year with a net movement on unrestricted funds of surplus of £6,206, excluding the donations to the Lord Nathan Memorial Fund. At the year-end there was some £121,279 in the unrestricted general fund, which is above the unrestricted reserves policy limit stated below. Total endowment funds were £1,151 at the year-end. UKELA runs a number of events and any sums paid for attendance at events (e.g. the annual conference) are set aside for that purpose until the event is held. UKELA keeps in reserve (excluding the endowment and designated funds) a sufficient sum to cover working capital volatility, agreed future project and capital spend and the estimated quantification of identified risks. As at the year end, the sum of £50,000 is considered to be adequate for the purpose of meeting such potential requirements. This policy is reviewed annually as a minimum or more frequently if there are substantial changes to income or expenditure or the level

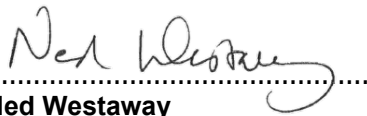
THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022

of risk UKELA faces.

The Council of Managements Report has been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

Approved by order of the members of the board of Council of Management and signed on their behalf by:



Ned Westaway

Chair

Date: 24th April 2023

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Independent examiner's report to the Council of Management of THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION ('the Charity')

I report to the charity Council of Management on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Council of Management of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 25 May 2023

Cara Miller ACCA

910 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and subscriptions	3	80,444	160	80,604	88,170
Charitable activities	4	46,246	-	46,246	44,640
Bank interest		74	-	74	86
Other income		1,350	-	1,350	585
		<u>128,114</u>	<u>160</u>	<u>128,274</u>	<u>133,481</u>
Total income and endowments					
Expenditure on:					
Charitable activities	5	156,748	-	156,748	115,355
		<u>156,748</u>	<u>-</u>	<u>156,748</u>	<u>115,355</u>
Total expenditure					
Net (expenditure)/income					
Transfers between funds	11	(28,634) 34,840	160 (34,840)	(28,474) -	18,126 -
		<u>6,206</u>	<u>(34,680)</u>	<u>(28,474)</u>	<u>18,126</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward	11	115,073	35,831	150,904	132,778
Net movement in funds	11	6,206	(34,680)	(28,474)	18,126
		<u>121,279</u>	<u>1,151</u>	<u>122,430</u>	<u>150,904</u>
Total funds carried forward					

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

All income and expenditure derive from continuing activities.

The notes on pages 10 to 22 form part of these financial statements.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)
REGISTERED NUMBER: 2133283

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	-	-
Current assets			
Debtors	9	10,613	6,199
Cash at bank and in hand		131,905	170,308
		<u>142,518</u>	<u>176,507</u>
Creditors: amounts falling due within one year	10	(20,088)	(25,603)
Net current assets		<u>122,430</u>	<u>150,904</u>
Total net assets		<u><u>122,430</u></u>	<u><u>150,904</u></u>
Charity funds			
Endowment funds	11	1,151	35,831
Unrestricted funds	11	121,279	115,073
Total funds		<u><u>122,430</u></u>	<u><u>150,904</u></u>

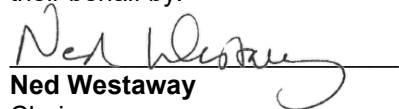
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Council of Management acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Council of Management and signed on their behalf by:


Ned Westaway

Chair

Date: 24th April 2023

The notes on pages 10 to 22 form part of these financial statements.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

The United Kingdom Environmental Law Association (UKELA) is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number 299498) and Registrar of Companies (Company Registration Number 2133283) in England and Wales.

The members of the company are the Council of Management named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Report of the Council of Management.

24th April 2023

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The United Kingdom Environmental Law Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the Charity and are rounded to the nearest pound.

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

2.2 Going concern

The Council of Management has considered the level of funds currently held and the expected level of income and expenditure projected for 12 months from the date of authorising these financial statements. In the opinion of the Council, the projected income and expenditure is sufficient with the level of reserves held for the Charity to be able to continue as a going concern, after considering all relevant material uncertainties.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Annual subscriptions, which are payable on 1 January and run for a calendar year, are recognised in the Statement of Financial Activities evenly over the calendar year provided that they are received before the financial year-end. Subscriptions received for that calendar year after the year-end are taken to income wholly in the following financial year. Subscriptions received for the following calendar year are carried forward in the accounts as deferred income.

Conference income is recognised in the accounting year in which the conference is held.

Gift Aid donations are recognised at the point when the related income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. Governance costs are those incurred in connection with the running of the Charity and compliance with constitutional and statutory requirements. Support costs are allocated across charitable activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

IT equipment	- 3 years straight line
--------------	-------------------------

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 9. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 10. Taxation and social security are not included in the financial instruments' disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council of Management for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the Charity, other than when Expendable Endowment funds, in which case the funds are treated analogously to restricted funds. Income from Expendable Endowment funds is carried forward as part of the funds and used solely for fund purposes.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. Income from donations and subscriptions

	Unrestricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations and subscriptions				
Membership subscriptions	58,672	-	58,672	60,347
Gift aid on qualifying subscriptions	1,147	-	1,147	2,864
Events and seminars income	16,110	-	16,110	15,077
Donations to Lord Nathan Fund	-	160	160	160
Other donations	4,515	-	4,515	9,722
Total 2022	<u>80,444</u>	<u>160</u>	<u>80,604</u>	<u>88,170</u>
<i>Total 2021</i>	<u>88,010</u>	<u>160</u>	<u>88,170</u>	

In 2021 all donations to the Lord Nathan Fund were to Endowment funds. All other income from donations and subscriptions were to Unrestricted funds.

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Annual conference attendance fees	17,105	17,105	19,440
Annual conference sponsorship	29,141	29,141	25,200
Total 2022	<u>46,246</u>	<u>46,246</u>	<u>44,640</u>
<i>Total 2021</i>	<u>44,640</u>	<u>44,640</u>	

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

5. Analysis of expenditure on charitable activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Charitable activities	142,131	14,617	156,748	115,355
<i>Total 2021</i>	<i>99,967</i>	<i>15,388</i>	<i>115,355</i>	

In 2021, all expenditure on charitable activities was from Unrestricted funds.

Analysis of direct costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	100,093	85,319
Annual Conference expenses	2,444	-
Events, meeting and conferences	4,199	3,103
Membership fees & expenses	1,264	1,245
Training	1,233	846
Travel expenses	1,892	832
Student Bursary Partnership	1,730	-
IT, audio and video broadcast strategy	29,276	8,622
Total 2022	142,131	99,967

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

5. Analysis of expenditure on charitable activities (continued)

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Depreciation	-	48
Governance costs	5,437	4,747
Bookkeeping & other professional fees	1,603	4,106
Sundry	284	250
Recruitment costs	2,337	-
Photocopying, printing, stationery and mailing	407	360
Telephone and fax	1,732	1,680
Insurance	419	516
Bank charges	2,006	2,158
IT expenses	392	1,523
Total 2022	14,617	<i>15,388</i>

Governance costs incurred in the year relate to the Independent Examiners fee of £3,840 (2021: £3,540) and other accounting costs of £1,597 (2021: £1,207).

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	94,281	<i>78,941</i>
Social security costs	1,933	<i>2,165</i>
Contribution to defined contribution pension schemes	3,879	<i>4,213</i>
	100,093	<i>85,319</i>

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

	2022	<i>2021</i>
	No.	<i>No.</i>
Employees	6	<i>4</i>

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

7. Council of Management's remuneration and expenses

During the year, no Council Members, who comprise the Key Management Personnel of the Charity, neither received nor waived any remuneration or other benefits (*2021 - £NIL*).

During the year ended 31 December 2022, expenses totalling £55 were reimbursed or paid directly to 1 Council Member (*2021 - £NIL*). Trustee expenses were incurred in relation to professional subscription costs.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. Tangible fixed assets

	IT equipment £
Cost or valuation	
At 1 January 2022	550
At 31 December 2022	550
Depreciation	
At 1 January 2022	550
At 31 December 2022	550
Net book value	
At 31 December 2022	-
<i>At 31 December 2021</i>	-

9. Debtors

	2022 £	<i>2021 £</i>
Prepayments and accrued income	10,613	6,199
	10,613	6,199

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

10. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	<i>£</i>
Trade creditors	10,165	<i>7,158</i>
Other taxation and social security	2,195	<i>3,797</i>
Other creditors	903	<i>586</i>
Accruals and deferred income	6,825	<i>14,062</i>
	20,088	<i>25,603</i>
	2022	<i>2021</i>
	£	<i>£</i>
Deferred income at 1 January 2022	10,522	<i>13,257</i>
Resources deferred during the year	2,985	<i>10,522</i>
Amounts released from previous periods	(10,522)	<i>(13,257)</i>
	2,985	<i>10,522</i>

Deferred income relates to Membership fees which are to be applied to the following financial year.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
General fund	115,073	128,114	(156,748)	34,840	121,279
Endowment funds					
Expendable Endowment fund	35,831	160	-	(34,840)	1,151
Total of funds	150,904	128,274	(156,748)	-	122,430

The purpose of the Expendable Endowment fund, which celebrates the work of Lord Nathan as a past president of the Charity, is to pay for the development and upkeep of public information websites "The Law and Your Environment" and www.environmentlaw.org.uk. At the Council meeting on 23 November 2020, the Council Members approved the expansion of the above terms to include the development of the Charity's online presence more generally, including the main UKELA website. During the current year, expenditure has been incurred by the Charity for the above purpose and as such, the total value of these transactions has been released from the Expendable Endowment fund into the general fund. This expenditure relates to the IT, audio and video broadcast strategy expenditure of £29,276 and staff costs of £5,564 which can be wholly attributable to this activity.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds				
General fund	97,107	133,321	(115,355)	115,073
Endowment funds				
Expendable Endowment fund	35,671	160	-	35,831
Total of funds	132,778	133,481	(115,355)	150,904

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £
Current assets	141,367	1,151	142,518
Creditors due within one year	(20,088)	-	(20,088)
Total	121,279	1,151	122,430

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Endowment funds 2021 £</i>	<i>Total funds 2021 £</i>
Current assets	140,676	35,831	176,507
Creditors due within one year	(25,603)	-	(25,603)
Total	<u>115,073</u>	<u>35,831</u>	<u>150,904</u>

13. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2022 (2021: £Nil).

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

England & Wales - Charity number 299498

Accounts

Company registration number: 2133283
Charity registration number: 299498

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

UNAUDITED

COUNCIL OF MANAGEMENT'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

CONTENTS

	Page
Reference and administrative details of the Charity	1 - 2
Council of Management's Report	3 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 23

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT
AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Council of Management James Adler
Karen Blair (resigned 18 June 2021)
Lucy Bruce Jones
Odette Chalaby (appointed 18 June 2021)
Veneta Cooney (resigned 18 June 2021)
Simone Davidson, Vice Chair¹
Haydn Davies, Vice Chair (resigned 18 June 2021)¹
Estelle Dehon
Peter Harvey (appointed 18 June 2021)
Jane Haviland (appointed 18 June 2021)
Philip Hunter, Vice Chair¹
Christian Jowett
Penelope Latorre (resigned 18 June 2021)
Emma Lui
Brendan Martyn (appointed 18 June 2021)
Juliet Munn
Warren Percival, Vice Chair¹
Nina Pindham, Vice Chair¹
Kirsty Schneeberger MBE, Chair (resigned 18 June 2021)¹
Ben Stansfield
Simon Tilling, Vice Chair, Company Secretary (resigned 18 June 2021)¹
Richard Turney (appointed 18 June 2021)
Ned Westaway, Chair¹
Nick Whitaker, Treasurer¹
Jamie Whittle
Alison York

¹ Members of Executive Committee

Company registered number 2133283

Charity registered number 299498

Registered office c/o Norose Company Secretarial Services Ltd
3 More London Riverside
London
SE1 2AQ

Company secretary Lucy Bruce Jones

Executive Director Alison Boyd

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT
AND ADVISERS (CONTINUED)**
FOR THE YEAR ENDED 31 DECEMBER 2021

Independent Examiner MHA MacIntyre Hudson
Chartered Accountants
910 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

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

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Council Members present their annual report together with the financial statements of The United Kingdom Environmental Law Association (“UKELA”) for the year 1 January 2021 to 31 December 2021. The Council Members confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objects

The primary objects and purpose of the Charity, which was established in 1988 under its Memorandum and Articles of Association, are to promote for the benefit of the public generally the enhancement and conservation of the environment in the United Kingdom and, in particular, to advance the education of the public in all matters relating to the development, teaching, application and practice of law relating to the environment. There were no changes to the objects during the year.

Organisation of the Charity

The role of the elected Council is to set the policy and the direction of the organisation and to monitor performance against agreed targets. UKELA published its strategy for 2020-2025 at the end of 2020 and has worked throughout 2021 on implementation of the aims.

This work was undertaken by the staff team, comprising Alison Boyd as Executive Director; Elly-Mae Gadsby as Membership Development Manager, Dr Paul Stookes as Law and Policy Advisor and Louise Hotchkiss as Communications Coordinator. As ever, the staff team was leant substantial and invaluable help from the organisation's many volunteers and wish to record their thanks.

The Council met three times during the year. The UKELA Chair was Kirsty Schneeberger MBE until the AGM in June, supported by her Vice Chairs, Simone Davidson, Philip Hunter, Simon Tilling and Ned Westaway, as well as Treasurer, Nick Whitaker, who form the Executive Committee. Ned Westaway took over as Chair at the AGM with Vice Chairs Simone and Philip, as well as new VCs Nina Pindham and Warren Percival.

The Executive Committee oversaw UKELA's day-to-day operations between Council meetings. Council Members undertook a variety of roles ranging from co-ordinating the programme for the annual conference to liaising with sponsors and providing advice on contract matters. Simon Tilling stood down as Company Secretary at the AGM and was succeeded by Lucy Bruce Jones. The charity's registered office was changed at the same time.

Risk

The Council carries out a formal risk review annually and monitors risk between times. This took place in September 2021 and the Council continues to monitor all risks including the ongoing impact of the Covid-19 pandemic.

In addition, UKELA assesses risks presented by major events outside the usual seminar format by means of a risk assessment in each case. In 2021, due to the pandemic, no major events took place in person. All events were run via online platforms.

UKELA complies with the law on charity governance, employment, data protection, equality and intellectual property, and has a small team of Trustees to assess new contracts. The risk planning process and

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

governance guidelines are included in UKELA's operating manual, which is kept under regular review.

Method of appointment or Election of Council Members

Council Members are appointed annually. The annual general meeting was held during the annual conference, which was held online between 14 and 18 June 2021, during which the results of the election to Council were announced. UKELA was pleased to welcome Odette Chalaby, Peter Harvey, Jane Haviland, Brendan Martyn and Richard Turney to the trustee team and also to thank those trustees who stood down as their terms of office came to an end – Karen Blair, Veneta Cooney, Haydn Davies, Penny Latorre, Kirsty Schneeberger and Simon Tilling. There was a quorum of members in attendance at the AGM, which was held in accordance with our governing documents and the Charity Commission's special guidelines put in place to help charities continue their governance during the pandemic. New Trustees received induction from the Executive Director.

The Charity has no issued share capital or debentures, hence there are no directors' interests.

Public benefit

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit. All activities are undertaken in relation to the purposes of the Charity as per its governing document and for the furtherance of public benefit.

Main Activities and Achievements during 2021

The UK Environmental Law Association (UKELA) aims to make better law for the environment. This is achieved by providing training and promoting knowledge exchange between professionals working in the environmental sector, as well as by providing information and public education on environmental law, rights and responsibilities.

Overview

The highlights of the year were:

- **Annual Conference:** Our annual conference from 13 to 17 June was held online for the second year in a row. Just under 400 members signed up, watching from across the UK and overseas. Innovations for 2021 included running the Working Party sessions in the early part of the week in individual sessions, a film club and debate and academic and international sessions. UKELA would like to thank all our speakers, chairs of sessions, sponsors and the organising team for their hard work and commitment to make the conference such a success. Thank you to 39 Essex Chambers, Francis Taylor Building, Landmark Chambers, 6 Pump Court, RSK and Ramboll UK for their generous sponsorship;
- **Scottish Annual Conference; Northern Irish Annual Conference:** Both our Scottish and Northern Irish Annual Conferences were held online, both taking place in September. We were pleased to reinstate the NI conference back into our events calendar. UKELA would like to thank all our speakers, chairs of sessions and the committees for their hard work in bringing the conference to fruition;
- **Annual Garner lecture:** November saw us host our annual Garner lecture at which we were honoured to hear from Professor Sir Partha Dasgupta, author of *The Economics of Biodiversity*, the global review commissioned by HM Treasury and published in 2021. Professor Dasgupta spoke to an audience watching both in London and online; and participated in a lively and entertaining question session. We are very grateful to Professor Dasgupta for joining us and to Freshfields for hosting and sponsoring our first hybrid event in 2021.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

- **Consultations:** 2021 saw us continue to respond to a number of key consultations on important environmental issues, including the Environment Act 2021, as well as the establishment of the Office for Environmental Protection and Environmental Standards Scotland. UKELA responded to as many as possible, with 11 consultation responses delivered across the year. This vital work, led by our Working Parties (WP) and the Governance and Devolution Group (GDG), ensured that UKELA's expert voice was heard and members' views were represented. We are grateful to the WP and GDG members for their hard work in submitting such a high volume of responses.
- **COP26 events and activities:** We responded to the keynote event of the year in a number of ways. We published a number of sectoral notes which sought to address how different sectors were responding to the climate change, including the waste and water industry regulation; nature conservation; corporate law and financial services regulation. We provided our members with daily podcasts from Glasgow to help keep them abreast of the day to day proceedings of the conference itself.
- **New team members:** December saw us engage 2 new members of the UKELA staff team to work on fixed term projects relating to our work on governance and devolution; and on our review of the Law and Your Environment content. We are delighted to welcome Chloe Anthony and Alice Brunton to the organisation.
- **Comms updating project:** We were pleased, at the end of the year, to start work on updating our comms output, which will include a refresh of our public information website, Law and Your Environment. A digital design company has been engaged to advise us on the look and feel of our digital output from our websites through to social media.
- **Annual membership:** Annual membership remained buoyant despite the impact of the pandemic. We remain very grateful to our members for their continued loyalty and support, for our fundraising efforts where we raised in excess of £9,000 in the year.

Honorary President and Patrons

UKELA is very grateful to our patrons: Honorary President, Right Hon Lord Carnwath of Notting Hill CVO, Maria Adebowale, Tom Burke, Prof Sir Malcolm Grant CBE, Prof Sir Francis Jacobs QC, Bishop James Jones, Rt Hon Lord Justice Lindblom, Prof Richard Macrory QC, Professor Colin Reid, Lord Woolf of Barnes and Baroness Young of Old Scone.

Lord Carnwath stood down as our President in November after 15 years in the role and was succeeded by Lord Justice Lindblom. Our particular thanks go to Lord Carnwath for his long service as our President and we look forward to continuing our relationship with Lord Justice Lindblom.

Volunteer support

A huge vote of thanks goes to all our volunteers. As ever, the backbone of UKELA is the membership, which continues to support the organisation with suggestions, organising and attending events, sharing ideas and knowledge and generally making the organisation work effectively.

Council Members and other members of the Charity continued to provide their services on a voluntary basis - on our Governance and Devolution Group, Working Parties, the Executive Committee, Regional Groups, Devolved Administration committees, Membership Development team, student and young UKELA teams and in other ways. UKELA enjoys a high level of support from engaged and knowledgeable volunteers who provide the governance, organisation of major events and advice on the formulation of UKELA's published views. UKELA is fortunate to find such a supply of committed volunteers amongst its members and Trustees, who are busy working professionals.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Future Plans

2022 will be a busy year:

- We will continue the work undertaken in 2021 on our strategic aims, continuing to embed them into the fabric of the organisation and undertaking regular reviews to be clear that they remain fit for purpose and reflective of the world in which the charity operates;
- Our annual conference will take place online over the week of 13 to 17 June 2022 with watching hubs around the UK if national restrictions allow. As ever, Conference Week will offer a wide range of topical content for our members;
- We will continue to monitor and respond to the Government's legislative programme across all nations of the UK. We will continue to build on our close relationships with the newly established independent regulatory bodies across the UK;
- We will continue with our key aim to improve the diverse and inclusive nature of our organisation, through our speaker line up at events, to representation across our volunteer cohort and the Board;
- We will continue with our successful online events and other activities to ensure that all of our members, both in the UK and overseas, can benefit from the extensive programme we are putting in place;
- We will move forward rapidly with our review of our online presence, to produce an online footprint that is up to date, modern, easy to use and in line with our charitable objects and strategic aims.

Financial Review and Reserves policy

The Charity ended the year with a net movement on unrestricted funds of surplus of £17,966, excluding the donations to the Lord Nathan Memorial Fund.

At the year-end there was some £115,073 in the unrestricted general fund, which is above the unrestricted reserves policy limit stated below.

UKELA runs a number of events and any sums paid for attendance at events (e.g. the annual conference) are set aside for that purpose until the event is held.

UKELA keeps in reserve (excluding the endowment and designated funds) a sufficient sum to cover working capital volatility, agreed future project and capital spend and the estimated quantification of identified risks. As at the year end, the sum of £45.0k is considered to be adequate for the purpose of meeting such potential requirements. This policy is reviewed annually as a minimum or more frequently if there are substantial changes to income or expenditure or the level of risk UKELA faces.

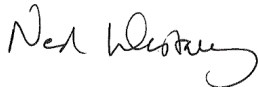
The trustees agreed, at their meeting of 23 November 2020, to expand the use to which funds raised from donations to the Lord Nathan Fund for the Endowment could be put. Funds were raised in the first instance to maintain and update the Law and Your Environment website. All donors were contacted to seek their agreement to a change allowing development of the charity's online presence more generally, including the main UKELA website. This was approved. As such, in future periods, the remaining £35,831 will be used in this slightly expanded way, enabling us to bring our 2 websites into line with each other with a fresh, up to date look and feel. It will also enable us to streamline and update information on Law and Your Environment, so that it sits neatly alongside our main website and other sources of information in the wider market, whilst continuing to provide a source of information in a clear and accessible way for the general public that reflects today's themes and concerns.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

The Council of Managements Report has been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

Approved by order of the members of the board of Council of Management and signed on their behalf by:



.....
Ned Westaway

Chair

Date: 30th March 2022

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

Independent examiner's report to the Council of Management of THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION ('the Charity')

I report to the charity Council of Management on my examination of the accounts of the Charity for the year ended 31 December 2021..

Responsibilities and basis of report

As the Council of Management of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Signed:

Dated: 5 April 2022

Cara Miller ACCA

910 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income and endowments from:					
Donations and subscriptions	3	88,010	160	88,170	84,453
Charitable activities	4	44,640	-	44,640	10,190
Bank interest		86	-	86	676
Other income		585	-	585	-
		<u>133,321</u>	<u>160</u>	<u>133,481</u>	<u>95,319</u>
Total income and endowments					
Expenditure on:					
Charitable activities	5	115,355	-	115,355	113,876
		<u>115,355</u>	<u>-</u>	<u>115,355</u>	<u>113,876</u>
Total expenditure					
		<u>17,966</u>	<u>160</u>	<u>18,126</u>	<u>(18,557)</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		97,107	35,671	132,778	151,335
Net movement in funds		17,966	160	18,126	(18,557)
		<u>115,073</u>	<u>35,831</u>	<u>150,904</u>	<u>132,778</u>
Total funds carried forward					

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

All income and expenditure derive from continuing activities.

The notes on pages 11 to 23 form part of these financial statements.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)
REGISTERED NUMBER: 2133283

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	-	48
Current assets			
Debtors	9	6,199	3,886
Cash at bank and in hand		170,308	154,554
		<u>176,507</u>	<u>158,440</u>
Creditors: amounts falling due within one year	10	(25,603)	(25,710)
Net current assets		150,904	132,730
Total net assets		150,904	132,778
Charity funds			
Endowment funds	11	35,831	35,671
Unrestricted funds	11	115,073	97,107
Total funds		150,904	132,778

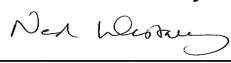
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Council of Management acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Council of Management and signed on their behalf by:


Ned Westaway
 Chair
 Date: 30th March 2022

The notes on pages 11 to 23 form part of these financial statements.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

1. General information

The United Kingdom Environmental Law Association (UKELA) is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number 299498) and Registrar of Companies (Company Registration Number 2133283) in England and Wales.

The members of the company are the Council of Management named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Report of the Council of Management.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The United Kingdom Environmental Law Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the Charity and are rounded to the nearest pound.

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

2.2 Going concern

The Council of Management has considered the level of funds currently held and the expected level of income and expenditure projected for 12 months from the date of authorising these financial statements, taking account of material uncertainties including the impact of Covid 19. In the opinion of the Council, the projected income and expenditure is sufficient with the level of reserves held for the Charity to be able to continue as a going concern, after considering all relevant material uncertainties.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Annual subscriptions, which are payable on 1 January and run for a calendar year, are recognised in the Statement of Financial Activities evenly over the calendar year provided that they are received before the financial year-end. Subscriptions received for that calendar year after the year-end are taken to income wholly in the following financial year. Subscriptions received for the following calendar year are carried forward in the accounts as deferred income.

Conference income is recognised in the accounting year in which the conference is held.

Gift Aid donations are recognised at the point when the related income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. Governance costs are those incurred in connection with the running of the Charity and compliance with constitutional and statutory requirements. Support costs are allocated across charitable activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

IT equipment	- 3 years straight line
--------------	-------------------------

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 9. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 10. Taxation and social security are not included in the financial instruments' disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council of Management for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the Charity, other than when Expendable Endowment funds, in which case the funds are treated analogously to restricted funds. Income from Expendable Endowment funds is carried forward as part of the funds and used solely for fund purposes.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. Income from donations and subscriptions

	Unrestricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations and subscriptions				
Membership subscriptions	60,347	-	60,347	64,664
Gift aid on qualifying subscriptions	2,864	-	2,864	2,493
Events and seminars income	15,077	-	15,077	10,519
Donations to Lord Nathan Fund	-	160	160	160
Other donations	9,722	-	9,722	6,617
Total 2021	88,010	160	88,170	84,453
<i>Total 2020</i>	<i>84,293</i>	<i>160</i>	<i>84,453</i>	

In 2020 all donations to the Lord Nathan Fund were to Endowment funds. All other income from donations and subscriptions were to Unrestricted funds.

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Annual conference attendance fees	19,440	19,440	4,640
Annual conference sponsorship	25,200	25,200	5,550
Total 2021	44,640	44,640	10,190
<i>Total 2020</i>	<i>10,190</i>	<i>10,190</i>	

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. Analysis of expenditure on charitable activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable activities	99,967	15,388	115,355	113,876
<i>Total 2020</i>	<i>100,661</i>	<i>13,215</i>	<i>113,876</i>	

In 2020, all expenditure on charitable activities was from Unrestricted funds.

Analysis of direct costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	85,319	76,140
Annual Conference expenses	-	10,972
Events, meeting and conferences	3,103	7,031
Membership fees & expenses	1,245	413
Training	846	104
Travel expenses	832	445
IT, audio and video broadcast strategy	6,822	5,556
Design consultancy	1,800	-
Total 2021	99,967	<i>100,661</i>

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

5. Analysis of expenditure on charitable activities (continued)

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Depreciation	48	182
Governance costs	4,747	3,420
Bookkeeping & other professional fees	4,106	3,424
Sundry	250	406
Photocopying, printing, stationery and mailing	360	377
Telephone and fax	1,680	1,571
Insurance	516	498
Bank charges	2,158	1,719
IT expenses	1,523	1,618
Total 2021	15,388	13,215

Governance costs incurred in the year relate to the Independent Examiners fee of £3,540 (2020: £3,420) and other accounting costs of £1,207 (2020: £Nil).

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

6. Staff costs

	2021	2020
	£	£
Wages and salaries	78,941	71,519
Social security costs	2,165	1,464
Contribution to defined contribution pension schemes	4,213	3,157
	<u>85,319</u>	<u>76,140</u>

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

	2021	2020
	No.	No.
Employees	<u>4</u>	<u>4</u>

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

7. Council of Management's remuneration and expenses

During the year, no Council Members, who comprise the Key Management Personnel of the Charity, neither received nor waived any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Council Member expenses have been incurred (2020 - £NIL).

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. Tangible fixed assets

	IT equipment £
Cost or valuation	
At 1 January 2021	550
At 31 December 2021	550
Depreciation	
At 1 January 2021	502
Charge for the year	48
At 31 December 2021	550
Net book value	
At 31 December 2021	-
<i>At 31 December 2020</i>	48

9. Debtors

	2021 £	2020 £
Prepayments and accrued income	6,199	3,886
	6,199	3,886
	6,199	3,886

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

10. Creditors: Amounts falling due within one year

	2021	<i>2020</i>
	£	£
Trade creditors	7,158	<i>5,505</i>
Other taxation and social security	3,797	<i>1,164</i>
Other creditors	586	<i>84</i>
Accruals and deferred income	14,062	<i>18,957</i>
	<hr/> 25,603 <hr/>	<hr/> <i>25,710</i> <hr/>
	2021	<i>2020</i>
	£	£
Deferred income at 1 January 2021	13,257	<i>5,059</i>
Resources deferred during the year	10,522	<i>13,257</i>
Amounts released from previous periods	(13,257)	<i>(5,059)</i>
	<hr/> 10,522 <hr/>	<hr/> <i>13,257</i> <hr/>

Deferred income relates to Membership fees which are to be applied to the following financial year.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General fund	97,107	133,321	(115,355)	115,073
Endowment funds				
Expendable Endowment fund	35,671	160	-	35,831
Total of funds	132,778	133,481	(115,355)	150,904

In 2008, the Council established the Lord Nathan Memorial Fund for the Environment in two parts. £20,000 was originally transferred into a designated fund to help under-write the Fund and donations were received into an expendable endowment fund. In 2020, the Council of Management passed a motion to release the designated fund back into the General fund.

The purpose of the Expendable Endowment fund, which celebrates the work of Lord Nathan as a past president of the Charity, is to pay for the development and upkeep of public information websites "The Law and Your Environment" and www.environmentlaw.org.uk. At the Council meeting on 23 November 2020, the Council Members approved the expansion of the above terms to include the development of the Charity's online presence more generally, including the main UKELA website.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds					
Designated funds					
Designated Fund	20,000	-	-	(20,000)	-
General funds					
General fund	95,824	95,159	(113,876)	20,000	97,107
Total Unrestricted funds	115,824	95,159	(113,876)	-	97,107
Endowment funds					
Expendable Endowment fund	35,511	160	-	-	35,671
Total of funds	151,335	95,319	(113,876)	-	132,778

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £
Current assets	140,676	35,831	176,507
Creditors due within one year	(25,603)	-	(25,603)
Total	115,073	35,831	150,904

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

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

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Endowment funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	48	-	48
Current assets	122,769	35,671	158,440
Creditors due within one year	(25,710)	-	(25,710)
Total	<u>97,107</u>	<u>35,671</u>	<u>132,778</u>

13. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2021 (2020: £Nil).

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

England & Wales - Charity number 299498

Accounts

Company registration number: 2133283
Charity registration number: 299498

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

UNAUDITED

COUNCIL OF MANAGEMENT'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

CONTENTS

	Page
Reference and administrative details of the Charity	1 - 2
Council of Management's Report	3 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 24

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020

Council of Management James Adler (appointed 25 June 2020)
Charles Banner (resigned 25 June 2020)
Karen Blair
Lucy Bruce Jones
James Burton (resigned 25 June 2020)
Veneta Cooney
Simone Davidson, Vice Chair¹
Haydn Davies, Vice Chair¹
Estelle Dehon
Philip Hunter, Vice Chair¹
Christian Jowett
Penelope Latorre
Emma Lui
Juliet Munn (appointed 25 June 2020)
Warren Percival
Nina Pindham
Kirsty Schneeberger MBE, Chair¹
Ben Stansfield
Simon Tilling, Vice Chair, Company Secretary¹
Ned Westaway, Vice Chair¹
Nick Whitaker, Treasurer¹
Jamie Whittle
Alison York

¹ Members of Executive Committee

Company registered number 2133283

Charity registered number 299498

Registered office One Glass Wharf
Bristol
BS2 0ZX

Operations Director Alison Boyd

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND
ADVISERS (CONTINUED)**
FOR THE YEAR ENDED 31 DECEMBER 2020

Independent Examiner MHA MacIntyre Hudson
Chartered Accountants
Boundary House
4 County Place
Chelmsford
Essex
CM2 0RE

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

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Council Members present their annual report together with the financial statements of The United Kingdom Environmental Law Association ("UKELA") for the year 1 January 2020 to 31 December 2020. The Council Members confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objects

The primary objects and purpose of the Charity, which was established in 1988 under its Memorandum and Articles of Association, are to promote for the benefit of the public generally the enhancement and conservation of the environment in the United Kingdom and, in particular, to advance the education of the public in all matters relating to the development, teaching, application and practice of law relating to the environment. There were no changes to the objects during the year.

Organisation of the Charity

The role of the elected Council is to set the policy and the direction of the organisation and to monitor performance against agreed targets. UKELA worked in 2020 to continue to deliver the aims in its 2016 to 2020 Strategic Plan; whilst preparing and publishing at the end of the year its strategy for 2020-2025.

Work to implement the aims in the strategy was undertaken by the staff team, comprising Alison Boyd as Operations Director; Elly-Mae Gadsby as Senior Administrator, Dr Paul Stookes as Working Party & Brexit Adviser and Louise Hotchkiss as Admin Assistant. As ever, the staff team was leant substantial and invaluable help from the organisation's many volunteers; and wish to record their thanks.

The Council met three times during the year. The UKELA Chair was Kirsty Schneeberger MBE. She was well supported by her Vice Chairs, Simone Davidson, Philip Hunter, Simon Tilling and Ned Westaway, as well as Treasurer, Nick Whitaker, who form the Executive Committee.

The Executive Committee oversaw UKELA's day-to-day operations between Council meetings. Council Members undertook a variety of roles ranging from co-ordinating the programme for the annual conference to liaising with sponsors and providing advice on contract matters. Simon Tilling continued as Company Secretary, having taken on this role in August 2015.

In March 2020, a special crisis team was established to manage the impact of the Covid-19 pandemic on the charity. This team comprised members of the Executive Committee, other senior trustees and the Operations Director, who chaired and led the team. Weekly meetings took place across the period March to June, after which meetings were held monthly until the end of the year. The team was disbanded at the end of the year, and responsibility for impact monitoring reverted back to the Executive Committee. The team is thanked for its time and dedication during this crucial period for the charity.

Risk

Council carries out a formal risk review annually and monitors risk between times. This took place in September 2020. In 2020, a special, additional risk assessment and register was drawn up to manage the impact of the Covid-19 pandemic and kept under regular review throughout the period.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

In addition, UKELA assesses risks presented by major events outside the usual seminar format by means of a risk assessment in each case. In 2020, due to the pandemic, no major events took place in person. All events were run via online platforms from March onwards.

UKELA complies with the law on charity governance, employment, data protection, equality and intellectual property, and has a small team of Trustees to assess new contracts. The risk planning process and governance guidelines are included in UKELA's operating manual, which is kept under regular review.

Method of appointment or Election of Council Members

Council Members are appointed annually. The annual general meeting was held during the annual conference, which was held online on 25 and 26 June 2020, during which the results of the election to Council were announced. UKELA was pleased to welcome James Adler and Juliet Munn to the trustee team and also to thank those trustees who stood down as their terms of office came to an end – Charles Banner QC and James Burton. There was a quorum of members in attendance at the AGM, which was held in accordance with our governing documents and the Charity Commission's special guidelines put in place to help charities continue their governance during the pandemic. New Trustees received induction from the Operations Director.

The Charity has no issued share capital or debentures, hence there are no directors' interests.

Public benefit

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit. All activities are undertaken in relation to the purposes of the Charity as per its governing document.

Main Activities and Achievements during 2020

The UK Environmental Law Association (UKELA) aims to make better law for the environment. This is achieved by providing training and promoting knowledge exchange between professionals working in the environmental sector, as well as by providing information and public education on environmental law, rights and responsibilities.

Overview

The highlights of the year were:

- **Annual Conference:** Our annual conference from 25 to 26 June was held online for the first time in the charity's history. Whilst we were disappointed not to be in Plymouth, our intended destination, we were very pleased to offer a full programme free of charge to our members, as a thank you for their loyalty to the organisation during a difficult period. Over 500 members signed up, watching from across the UK and from as far afield as the USA, Australia and the Far East. We covered themes encompassing the marine environment, the rule of law, the impact of Covid-19 on environmental issues, environmental regulation and net zero, climate resilience and a review of environmental issues in the USA, Europe and the UK. Our Working Parties provided a wide range of detailed sessions for specialists. As ever, we had a stellar line up of UK and internationally recognised speakers, including our President, Lord Carnwath, who delivered our keynote address and renowned explorer, Paul Rose, who presented this year's Gala Dinner talk. We were also pleased to offer a range of social activities including online yoga, choral singing and a quiz. Our generous sponsors provided welcome financial and in kind support and entertaining online hubs for delegates to discuss issues arising out of the plenaries in relaxed surroundings. Moving the annual conference online was a major undertaking, but the results were well worth the effort, ensuring that our annual conference remains a key highlight of the UKELA year. UKELA would like to thank all our speakers, chairs of sessions, sponsors and the organising team, ably lead by Sarah Holmes for their hard work and commitment to make conference such a success. Thank you to

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

39 Essex Chambers, Landmark Chambers, 6 Pump Court and Ramboll UK for their generous sponsorship;

- **Scottish Annual Conference:** Our Scottish Annual Conference was also held online, another first for the association. Taking place on 24 September, over 70 delegates were treated to a wide range of themes covering environmental standards and governance, ESG, renewables and marine conservation. We were lucky to have a pre-recorded address from Rajiv Joshi, founder of Bridging Ventures and now based in New York. UKELA would like to thank all our speakers, chairs of sessions and the Scottish committee for their hard work in bringing the conference to fruition;

- **Events:** From March, our extensive events programme moved online. This ensured that our members continued to benefit from the wide range of CPD we offer. We held 30 events across the year, the majority of them free of charge, with some 2,000 delegates taking part. Thank you to all our distinguished panellists for their time in preparing and speaking, it is very much appreciated. As with the annual conference, holding events online meant that a far wider range of members were able to take part and feedback has been exceptionally positive. Themes covered included waste law after Brexit, the illegal wildlife trade and habitat loss, opportunities for a climate positive economy after Covid-19, Environmental Impact Assessment and more.

- **Elaw:** We also produced our regular newsletter for members, elaw, on a bi-monthly basis. Thank you to our editorial team, led by Sophie Wilkinson of Lexis Nexis;

- **Other activities:** In 2020, we also took the opportunity to expand our offer by making the most of the opportunity to reach out to members via online platforms. We were pleased to collaborate with Lexis Nexis UK on a podcast looking at how our UK regulators were responding to the impact of the pandemic; thank you to them for inviting us to join in their regular programme. We also ran a series of interviews, where our Chair, Kirsty Schneeberger, spoke to leading members of the association about how their work and home life was shaping up during lockdown and their recommendations for coping. We are immensely grateful to all our interviewees for their time and good humour;

- **Special Events:** Our events programme was bolstered by some very special events. In October we were thrilled to host a 'Meet the Filmmakers' event, where the Founders and Executive Producers of A Life on our Planet, Sir David Attenborough's testament to his extraordinary life documenting the natural world, spoke to members about how the film evolved and its message for us all. November saw our annual Garner lecture, where we were privileged to hear from Judy Ling Wong CBE. She spoke passionately and frankly about what we can all do to promote and address inclusion and diversity in environmental law. In the wake of the Black Lives Matter movement, another hallmark of 2020, her insightful lecture gave us all food for thought. We are very grateful to all our speakers at these 2 special events. Thank you also to Freshfield Bruckhaus Deringer for sponsoring the Garner lecture and to WWF UK for facilitating the Meet the Filmmakers event;

- **Consultations:** 2020 was not just about events and the impact of the pandemic. The UK continued its preparations for life outside of the European Union. In legislative terms, that meant a number of key pieces of legislation being brought forward to enshrine former EU law into law across the devolved administrations of the UK. Whilst the pandemic had a marked impact on the parliamentary process in all 4 home nations, nevertheless a number of key consultations were held on important environmental issues. UKELA responded to as many as possible, with over 12 consultation responses delivered across the year. This vital work, led by our Working Parties (WP) and the Governance and Devolution Group (GDG), ensured that UKELA's expert voice was heard and members' views were represented. We are grateful to the WP and GDG members for their hard work in submitting such a high volume of responses.

- **Students:** Our programme for students continued apace. Whilst we were not able to run the Andrew Lees essay competition during the year, we were very pleased to host the annual moot competition online in May. All of the finalists coped admirably with the technology, presenting their cases in a professional manner from different locations to their fellow team members, opponents and the judges. Congratulations to the winners and thank you to our judges, especially Dr Richard Kimblin QC who acted as senior judge for the competition. The experience was invaluable for budding advocates as they face the prospect of more online courts. We

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

introduced a series of online careers events towards the latter half of the year. Limited numbers of students and those interested in a career in environmental law joined a discussion with professionals across the sector, to hear about their journey to become a practitioner. These hugely popular events have enabled those at the start of their career to gain an invaluable insight into how those before them have fared. More of our student members became involved in the work of our Working Parties, acting as minute takers for meetings and contributing to consultation responses. Our young UKELA members also gathered during the year. Events were held aimed specifically at those in the early years of their career post qualification. We also ran a lovely evening where we listened to and learned about birdsong, guided by an expert from Nature Walks and Talks. Thank you to No5 Chambers for their support for the moot competition and providing the prizes, along with Lawtext UK. Thank you also to our student advisers. We waved goodbye to Beatrice Petrescu and Sophie Tremlin as their terms of office came to an end in November and welcomed Charlotte Simpson and Tristan Strzelczyk in their place. We are very grateful to Beatrice and Sophie and wish them well as they embark on their professional careers.

• **Annual membership:** Annual membership remained buoyant. We were delighted by the loyalty shown by our membership towards the association. During a difficult year where the charity was severely impacted by the effects of the pandemic, our members stepped up to support us. Our numbers swelled to over 1500 during the year. Our members were also generous in their support for our fundraising efforts. We raised almost £6,000 during the year which has made a big difference to our income. We are especially grateful to Stephen Tromans QC, who generously donated all the proceeds from the sale of his beautiful paintings to raise funds for the organisation.

• **Strategic Plan:** A major achievement in the year was publication of our updated strategy for the period 2020 to 2025. Trustees and the staff team worked hard to review and look forward as we drew up our strategy document. Key themes emerged, not least that of equality, diversity and inclusion (EDI). The environment sector has much work to do to improve its representation among those from more diverse backgrounds and we are determined to play our part. To this end, we have established a team who are focusing on policies and actions, whilst a newly set up members' forum will provide a perspective on EDI issues from the other end of the lens. Other aims in the strategy are equally important, addressing our reach and influence across the whole of the UK, how we can best provide clear and accessible information through our website and other media channels, how we continue to engage our membership proactively, particularly those from the next generation of professionals and smart and effective collaboration. Read the strategy on our website.

Patrons

UKELA is very grateful to our patrons: Honorary President, Right Hon Lord Carnwath of Notting Hill CVO, Maria Adebowale, Tom Burke, Prof Sir Malcolm Grant CBE, Prof Sir Francis Jacobs QC, Bishop James Jones, Rt Hon Lord Justice Lindblom, Prof Richard Macrory QC, Professor Colin Reid, Lord Woolf of Barnes and Baroness Young of Old Scone.

Volunteer support

A huge vote of thanks goes to all our volunteers. As ever, the backbone of UKELA is the membership, which continues to support the organisation with suggestions, organising and attending events, sharing ideas and knowledge and generally making the organisation work effectively.

Council Members and other members of the Charity continued to provide their services on a voluntary basis - on our Governance and Devolution Group, Working Parties, the Executive Committee, Regional Groups, Devolved Administration committees, Membership Development team, student and young UKELA teams and in other ways. UKELA enjoys a high level of support from engaged and knowledgeable volunteers who provide the governance, organisation of major events and advice on the formulation of UKELA's published views. UKELA is fortunate to find such a supply of committed volunteers amongst its members and Trustees, who are busy

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

working professionals.

Future Plans

2021 will be a busy year:

- We will continue the work begun in 2020 on our new strategic aims, embedding them into the fabric of the organisation. We will not rest on our laurels, but will review the aims later in the year to be clear that they remain fit for purpose and reflective of the world in which the charity operates;
- Our annual conference will take place online over the week of 14 to 18 June 2021. Conference Week will offer a wide range of topical content, including academic and international panels, a comprehensive plenary programme covering themes from rewilding and biodiversity to the role of specialised environmental courts and tribunals;
- We will continue to monitor and respond to the post Brexit legislative programme, in particular the progress of the Environment Bill in England and emerging policy and legislation in Northern Ireland, Scotland and Wales. We will aim to liaise, and correspond as appropriate with the new independent regulatory bodies across the UK including Environmental Standards Scotland, the Office for Environmental Protection and the new body yet to be established in Wales;
- We will continue with our key aim to improve the diverse and inclusive nature of our organisation, through our speaker line up at events, to representation across our volunteer cohort and the Board;
- We will continue with our successful online events and other activities to ensure that all of our members, both in the UK and overseas, can benefit from the extensive programme we are putting in place. We hope that, once national restrictions ease, we can arrange some in person events, but that will only happen once it is safe to do so and in accordance with government guidelines. Even then, an online presence remains a key priority for us to retain vital accessibility for all our members, no matter where they are based or their individual circumstances;
- We will undertake a thorough review of our online presence, through our websites (ukela.org and environmentlaw.org.uk), refreshing the look, feel, content and branding as appropriate, to ensure that we are fulfilling our key aim of providing clear and accessible information for all. We want our online footprint to be up to date, modern and easy to use. This will include making sure our members have access to the best possible Contact Management System (CRM) to meet another key aim of improving engagement.

Financial Review and Reserves policy

The Charity ended the year with a net movement on unrestricted funds of a deficit of £18,717 excluding the donations to the Lord Nathan Memorial Fund.

At the year-end there was £97,107 in the unrestricted general fund, which is above the unrestricted reserves policy limit stated below. The general fund was previously struck after the designation of £20k of unrestricted reserves to underwrite work on UKELA's sister website, Law and Your Environment.

UKELA keeps in reserve (excluding the restricted and designated funds) a sufficient sum to cover working capital volatility, agreed future project and capital spend and the estimated quantification of identified risks. As at the year end the sum of £45.0k is considered to be adequate for the purpose of meeting such potential requirements. This policy is reviewed annually as a minimum or more frequently if there are substantial changes to income or expenditure or the level of risk UKELA faces.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

In 2020, the trustees agreed, at their meeting of 27 April 2020, that £20,000 of reserves should be de-designated and transferred into the general fund to help the charity meet its fixed costs during the year.

Further, the trustees also agreed, at their meeting of 23 November 2020 to expand the use to which funds raised from donations to the Lord Nathan Fund for the Endowment could be put. Funds were raised in the first instance to maintain and update the Law and Your Environment website. All donors were contacted to seek their agreement to a change allowing development of the charity's online presence more generally, including the main UKELA website. This was approved. As such, in 2021 and ongoing, the remaining £35,671 will be used in this slightly expanded way, enabling us to bring our 2 websites into line with each other with a fresh, up to date look and feel. It will also enable us to streamline and update information on Law and Your Environment, so that it sits neatly alongside our main website and other sources of information in the wider market, whilst continuing to provide a source of information in a clear and accessible way for the general public that reflects today's themes and concerns.

The Council of Managements Report has been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

Approved by order of the members of the board of Council of Management and signed on their behalf by:



.....
Kirsty Schneeberger, MBE

Date: 27 April 2021

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Independent examiner's report to the Council of Management of THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION ('the Charity')

I report to the charity Council of Management on my examination of the accounts of the Charity for the year ended 31 December 2020 which are set out on pages 10 to 24.

Responsibilities and basis of report

As the Council of Management of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Dated: 30 April 2021

Cara Miller ACCA

Boundary House
4 County Place
Chelmsford
Essex
CM2 0RE

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:					
Donations and subscriptions	3	84,293	160	84,453	105,327
Charitable activities	4	10,190	-	10,190	109,196
Bank interest		676	-	676	785
Other income		-	-	-	246
Total income and endowments		95,159	160	95,319	215,554
Expenditure on:					
Charitable activities	5	113,876	-	113,876	204,717
Total expenditure		113,876	-	113,876	204,717
Net movement in funds		(18,717)	160	(18,557)	10,837
Reconciliation of funds:					
Total funds brought forward		115,824	35,511	151,335	140,498
Net movement in funds		(18,717)	160	(18,557)	10,837
Total funds carried forward		97,107	35,671	132,778	151,335

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

All income and expenditure derive from continuing activities.

The notes on pages 12 to 24 form part of these financial statements.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)
REGISTERED NUMBER: 2133283

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	8	48	230
Current assets			
Debtors	9	3,886	949
Cash at bank and in hand		154,554	169,913
		<u>158,440</u>	<u>170,862</u>
Creditors: amounts falling due within one year	10	(25,710)	(19,757)
Net current assets		132,730	151,105
Total net assets		132,778	151,335
Charity funds			
Endowment funds	11	35,671	35,511
Unrestricted funds	11	97,107	115,824
Total funds		132,778	151,335

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Council of Management acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Council of Management and signed on their behalf by:


Kirsty Schneeberger, MBE

Date: 27 April 2021

The notes on pages 12 to 24 form part of these financial statements.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

The United Kingdom Environmental Law Association (UKELA) is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number 299498) and Registrar of Companies (Company Registration Number 2133283) in England and Wales.

The members of the company are the Council of Management named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Report of the Council of Management.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The United Kingdom Environmental Law Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the Charity and are rounded to the nearest pound.

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

2.2 Going concern

The Council of Management has considered the level of funds currently held and the expected level of income and expenditure projected for 12 months from the date of authorising these financial statements, taking account of material uncertainties including the impact of Covid 19. In the opinion of the Council, the projected income and expenditure is sufficient with the level of reserves held for the Charity to be able to continue as a going concern, after considering all relevant material uncertainties.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Annual subscriptions, which are payable on 1 January and run for a calendar year, are recognised in the Statement of Financial Activities evenly over the calendar year provided that they are received before the financial year-end. Subscriptions received for that calendar year after the year-end are taken to income wholly in the following financial year. Subscriptions received for the following calendar year are carried forward in the accounts as deferred income.

Conference income is recognised in the accounting year in which the conference is held.

Gift Aid donations are recognised at the point when the related income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. Governance costs are those incurred in connection with the running of the Charity and compliance with constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

IT equipment	- 3 years straight line
--------------	-------------------------

2.7 Investments

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 9. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 10. Taxation and social security are not included in the financial instruments' disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council of Management for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the Charity, other than when Expendable Endowment funds, in which case the funds are treated analogously to restricted funds. Income from Expendable Endowment funds is carried forward as part of the funds and used solely for fund purposes.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. Income from donations and subscriptions

	Unrestricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations and subscriptions				
Membership subscriptions	64,664	-	64,664	64,301
Gift aid on qualifying subscriptions	2,493	-	2,493	2,116
Events and seminars income	10,519	-	10,519	38,545
Donations to Lord Nathan Fund	-	160	160	365
Other donations	6,617	-	6,617	-
Total 2020	84,293	160	84,453	105,327
<i>Total 2019</i>	<i>104,962</i>	<i>365</i>	<i>105,327</i>	

In 2019 all donations to the Lord Nathan Fund were to Endowment funds. All other income from donations and subscriptions was to Unrestricted funds.

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Annual conference attendance fees	4,640	4,640	71,766
Annual conference sponsorship	5,550	5,550	37,430
Total 2020	10,190	10,190	109,196
<i>Total 2019</i>	<i>109,196</i>	<i>109,196</i>	

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. Analysis of expenditure on charitable activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Charitable activities	100,661	13,215	113,876	204,717
<i>Total 2019</i>	<u>187,974</u>	<u>16,743</u>	<u>204,717</u>	

In 2019, all expenditure on charitable activities was from Unrestricted funds.

Analysis of direct costs

	Charitable activities 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Staff costs	76,140	76,140	76,498
Annual Conference expenses	10,972	10,972	64,189
Events, meeting and conferences	7,031	7,031	16,370
Membership fees & expenses	413	413	2,029
Training	104	104	102
Travel expenses	445	445	6,425
Student Bursary Partnership	-	-	1,500
Bad debts	-	-	500
IT, audio and video broadcast strategy	5,556	5,556	20,361
Total 2020	<u>100,661</u>	<u>100,661</u>	<u>187,974</u>
<i>Total 2019</i>	<u>187,974</u>	<u>187,974</u>	

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. Analysis of expenditure on charitable activities (continued)

Analysis of support costs

	Charitable activities 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Depreciation	182	182	182
Governance costs	3,420	3,420	3,420
Book-keeping & other professional fees	3,424	3,424	4,587
Sundry	406	406	713
Photocopying, printing, stationery and mailing	377	377	905
Telephone and fax	1,571	1,571	2,149
Insurance	498	498	993
Bank charges	1,719	1,719	3,480
IT expenses	1,618	1,618	314
Total 2020	<u>13,215</u>	<u>13,215</u>	<u>16,743</u>
<i>Total 2019</i>	<u>16,743</u>	<u>16,743</u>	

Governance costs incurred in the year relate to the Independent Examiners fee of £3,420 (2019: £3,420).

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. Staff costs

	2020	<i>2019</i>
	£	£
Wages and salaries	71,519	<i>70,866</i>
Social security costs	1,464	<i>2,473</i>
Contribution to defined contribution pension schemes	3,157	<i>3,159</i>
	<u>76,140</u>	<i><u>76,498</u></i>

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

	2020	<i>2019</i>
	No.	No.
Employees	<u>4</u>	<i><u>4</u></i>

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

7. Council of Management's remuneration and expenses

During the year, no Council Members, who comprise the Key Management Personnel of the Charity, neither received nor waived any remuneration or other benefits (*2019 - £NIL*).

During the year ended 31 December 2020, no Council Member expenses have been incurred (*2019 - £491 paid to 4 Council Members for reimbursed travel and subsistence expenditure*).

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

8. Tangible fixed assets

	IT equipment £
Cost or valuation	
At 1 January 2020	550
At 31 December 2020	550
Depreciation	
At 1 January 2020	320
Charge for the year	182
At 31 December 2020	502
Net book value	
At 31 December 2020	48
<i>At 31 December 2019</i>	230

9. Debtors

	2020 £	2019 £
Prepayments and accrued income	3,886	949
	3,886	949
	3,886	949

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

10. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	5,505	8,770
Other taxation and social security	1,164	1,479
Other creditors	84	1,029
Accruals and deferred income	18,957	8,479
	<hr/> 25,710 <hr/>	<hr/> 19,757 <hr/>
	2020	2019
	£	£
Deferred income at 1 January 2020	5,059	17,521
Resources deferred during the year	13,257	5,059
Amounts released from previous periods	(5,059)	(17,521)
	<hr/> 13,257 <hr/>	<hr/> 5,059 <hr/>

Deferred income relates to Membership fees which are to be applied to the following financial year.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
Designated funds					
Designated Fund	20,000	-	-	(20,000)	-
General funds					
General fund	95,824	95,159	(113,876)	20,000	97,107
Total Unrestricted funds	115,824	95,159	(113,876)	-	97,107
Endowment funds					
Expendable Endowment fund	35,511	160	-	-	35,671
Total of funds	151,335	95,319	(113,876)	-	132,778

In 2008, the Council established the Lord Nathan Memorial Fund for the Environment in two parts. £20,000 was originally transferred into a designated fund to help under-write the Fund and donations were received into an expendable endowment fund. In 2020, the Council of Management passed a motion to release the designated fund back into the General fund.

The purpose of the Expendable Endowment fund, which celebrates the work of Lord Nathan as a past president of the Charity, is to pay for the development and upkeep of public information websites "The Law and Your Environment" and www.environmentlaw.org.uk. At the Council meeting on 23 November 2020, the Council Members approved the expansion of the above terms to include the development of the Charity's online presence more generally, including the main UKELA website.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds				
Designated funds				
Designated Fund	20,000	-	-	20,000
General funds				
General fund	85,352	215,189	(204,717)	95,824
Total Unrestricted funds	105,352	215,189	(204,717)	115,824
Endowment funds				
Expendable Endowment fund	35,146	365	-	35,511
Total of funds	140,498	215,554	(204,717)	151,335

12. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £
Tangible fixed assets	48	-	48
Current assets	122,769	35,671	158,440
Creditors due within one year	(25,710)	-	(25,710)
Total	97,107	35,671	132,778

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
(A company limited by guarantee and registered charity)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Endowment funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	230	-	230
Current assets	135,351	35,511	170,862
Creditors due within one year	(19,757)	-	(19,757)
Total	<u>115,824</u>	<u>35,511</u>	<u>151,335</u>

13. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2020 (2019: £Nil).