

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)

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THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
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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 Chair ¹ Estelle Dehon Peter Harvey Jane Haviland Philip Hunter, Vice Chair ¹ Christian Jowett Emma Lui Brendan Martyn Helen Mitcheson Juliet Munn Warren Percival, Chair ¹ Nina Pindam, Vice Chair ¹ 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
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Charity registered number	299498
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Registered office	c/o Norose Company Secretarial Services Ltd 3 More London Riverside London SE1 2AQ
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Company secretary	Lucy Bruce Jones
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Executive Director	Alison Boyd (resigned 6 February 2023) Gareth de Graaff (appointed 6 February 2023)
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**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,

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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.

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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 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

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.

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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
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**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
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**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
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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
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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.

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**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.

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**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
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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.

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**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.

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**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>	

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**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 £	Total funds 2022 £
Charitable activities	162,969	21,897	184,866	156,748
<i>Total 2022</i>	<i>142,131</i>	<i>14,617</i>	<i>156,748</i>	

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

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
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	162,969	142,131

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**NOTES TO THE FINANCIAL STATEMENTS
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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	14,617

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).

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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).

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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	-
At 31 December 2022	-

9. Debtors

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

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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
	30,318	20,088
	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)
	16,066	2,985

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

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**NOTES TO THE FINANCIAL STATEMENTS
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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.

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**NOTES TO THE FINANCIAL STATEMENTS
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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

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**NOTES TO THE FINANCIAL STATEMENTS
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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.