

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 2024**

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

**CONTENTS**

	Page
<b>Reference and administrative details of the Charity</b>	1 - 2
<b>Council of Management’s Report</b>	3 - 6
<b>Independent examiner’s report</b>	7
<b>Statement of financial activities</b>	8
<b>Balance sheet</b>	9
<b>Notes to the financial statements</b>	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 Chair<sup>1</sup>  
Estelle Dehon  
Simone Davidson, Vice Chair<sup>1</sup>  
Christian Jowett, Vice Chair<sup>1</sup>  
Phil Hunter, Vice Chair<sup>1</sup>  
Juliet Munn (resigned 14 June 2024)  
Jane Haviland  
Alison York  
Richard Turney  
Brendan Martyn  
Helen Mitcheson  
Odette Chalaby  
Ben Stansfield  
James Sanderson, Honorary Treasurer<sup>1</sup>  
Safiyah Islam  
Toby Fisher  
Simon Tilling  
Omolola Mabel Demokun (appointed 14 June 2024)

<sup>1</sup> 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**

<b>Independent Examiner</b>	MHA Chartered Accountants 910 The Crescent Colchester Business Park Colchester Essex CO4 9YQ
<b>Bankers</b>	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: *MLH*

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 £
<b>Income from:</b>				
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
<b>Total income</b>		<b>204,111</b>	<b>204,111</b>	<b>173,813</b>
<b>Expenditure on:</b>				
Charitable activities		210,465	210,465	184,866
<b>Total expenditure</b>		<b>210,465</b>	<b>210,465</b>	<b>184,866</b>
<b>Net movement in funds</b>		<b>(6,354)</b>	<b>(6,354)</b>	<b>(11,053)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		111,377	111,377	122,430
Net movement in funds		(6,354)	(6,354)	(11,053)
<b>Total funds carried forward</b>		<b>105,023</b>	<b>105,023</b>	<b>111,377</b>

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 £
<b>Fixed assets</b>			
Tangible assets	8	-	-
<b>Current assets</b>			
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)
<b>Net current assets</b>		<u>105,023</u>	<u>111,377</u>
<b>Total net assets</b>		<u><u>105,023</u></u>	<u><u>111,377</u></u>
<b>Charity funds</b>			
Unrestricted funds	11	105,023	111,377
<b>Total funds</b>		<u><u>105,023</u></u>	<u><u>111,377</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: 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 £
<b>Donations and subscriptions</b>				
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
<b>Total 2024</b>	<b>88,161</b>	<b>-</b>	<b>88,161</b>	<b>77,432</b>
<i>Total 2023</i>	<i>77,297</i>	<i>135</i>	<i>77,432</i>	

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
<b>Total 2024</b>	<b>108,871</b>	<b>108,871</b>	<b>91,375</b>
<i>Total 2023</i>	<i>91,375</i>	<i>91,375</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 2024**

**5. Analysis of expenditure on charitable activities**

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	192,201	18,264	<b>210,465</b>	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 £	Total funds 2023 £
Staff costs	<b>105,770</b>	97,354
Staff development	<b>575</b>	-
Annual Conference expenses	<b>60,048</b>	46,564
Events, meeting and conferences	<b>7,865</b>	4,364
Membership fees & expenses	<b>2,059</b>	2,351
Training	-	102
Travel expenses	<b>6,746</b>	3,413
Student Bursary Partnership	<b>1,836</b>	2,740
IT, audio and video broadcast strategy	<b>7,302</b>	6,081
<b>Total 2024</b>	<b>192,201</b>	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**

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

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

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

	2024 No.	2023 No.
Employees	<u>5</u>	<u>5</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 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 £
<b>Cost or valuation</b>	
At 1 January 2024	550
At 31 December 2024	550
<b>Depreciation</b>	
At 1 January 2024	550
At 31 December 2024	550
<b>Net book value</b>	
At 31 December 2024	-
At 31 December 2023	-

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**

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

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>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated Fund	-	-	-	1,286	1,286
<b>General funds</b>					
General fund	121,279	173,678	(184,866)	-	110,091
<b>Total Unrestricted funds</b>	121,279	173,678	(184,866)	1,286	111,377
<b>Endowment funds</b>					
Expendable Endowment fund	1,151	135	-	(1,286)	-
<b>Total of funds</b>	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](http://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)
<b>Total</b>	<b>105,023</b>	<b>105,023</b>

Analysis of net assets between funds - prior period

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

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.