

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)

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(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

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**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.

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COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
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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

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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 mooted 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

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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

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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 environmentallaw.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.

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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
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**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 £ | <i>Total funds 2019 £</i> |
|------------------------------------|------|------------------------------------|---------------------------------|-----------------------------|---------------------------------------|
| 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
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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 | | <u>132,730</u> | <u>151,105</u> |
| Total net assets | | <u><u>132,778</u></u> | <u><u>151,335</u></u> |
| Charity funds | | | |
| Endowment funds | 11 | 35,671 | 35,511 |
| Unrestricted funds | 11 | 97,107 | 115,824 |
| Total funds | | <u><u>132,778</u></u> | <u><u>151,335</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:


Kirsty Schneeberger, MBE

Date: 27 April 2021

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

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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.

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**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.

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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.

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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 | <u>84,293</u> | <u>160</u> | <u>84,453</u> | <u>105,327</u> |
| <i>Total 2019</i> | <u>104,962</u> | <u>365</u> | <u>105,327</u> | |

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 | <u>10,190</u> | <u>10,190</u> | <u>109,196</u> |
| <i>Total 2019</i> | <u>109,196</u> | <u>109,196</u> | |

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5. Analysis of expenditure on charitable activities

| | Activities undertaken directly 2020 £ | Support costs 2020 £ | Total funds 2020 £ | Total funds 2019 £ |
|-----------------------|---|-------------------------------|-----------------------------|-----------------------------|
| 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 £ | Total funds 2019 £ |
|--|---------------------------------------|-----------------------------|-----------------------------|
| 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> | |

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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).

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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*).

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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 |

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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.

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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 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.

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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 |

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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).