

Charity Registration No. 1045918

Company Registration No. 02485383 (England and Wales)

ENVIRONMENTAL LAW FOUNDATION
TRUSTEES REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016

ENVIRONMENTAL LAW FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|---|
| Trustees | N J Flynn D Hart O Lomas D Morley M A Polden OBE D C B Schumacher OBE J C Tabone M R Taite Dr J Woods |
| Charity number | 1045918 |
| Company number | 02485383 |
| Registered office | 16 Parkwood Elmley Castle Persnore Worcs WR10 3HT |
| Independent examiner | Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern WR14 2JS |
| Bankers | Natwest Bank PO Box 159 332 High Holborn London Depot Code 190 WC1V 7PS |

ENVIRONMENTAL LAW FOUNDATION

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ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2016

The trustees present their report and accounts for the year ended 31 March 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charitable company's Memorandum and Articles of Association dated 22 February 2005 and revised on 16 February 2007, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

Environmental Law Foundation (ELF) is a registered charity number 1045918. It is established as a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

| | |
|----------------------|------------------------------|
| N J Flynn | |
| D Hart | (Appointed 21 July 2016) |
| O Lomas | |
| D Morley | |
| M A Polden OBE | |
| D C B Schumacher OBE | |
| J C Tabone | (Appointed 29 November 2016) |
| M R Taite | |
| Dr J Woods | |
| M L Lindo | (Resigned 1 December 2015) |
| M R Edwards | (Resigned 1 September 2015) |

The trustees of the charitable company form its Committee of Management and Governing Body, and are empowered to act as necessary in order for the charitable company to fulfil its objectives. The members of the charitable company or fellow trustees may appoint trustees at any time.

Appropriate induction and training is given on appointment of new trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Due to the size of the organisation the day to day running of the organisation is lead by its contracted executive. The remuneration of staff is approved by the board of trustees.

The trustees assess on a regular basis the major risks to which the charity is exposed, in particular those related to the operations and finances of the Foundation, and are satisfied that systems are in place to mitigate its exposure to major risks.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

Objectives and activities

The objects for which the charitable company is established are:-

- To promote the enhancement and conservation of the environment;
- To advance the education of the public about such matters relating to the preservation, conservation and sustainable development of the natural environment and the causes of environmental degradation or concern;
- To protect and preserve the natural and built environment where there is a community or neighbourhood interest by providing advice and information to enable members of the public to secure access to legal and other professional advice and representation in cases concerned with the planning and development of such environment or non-compliance with environmental and administrative law and procedures;
- The promotion of sustainable development for the benefit of the public by:
 - Providing legal and expert guidance and support to those working for and advocating the preservation, conservation and the protection of the environment and the prudent use of natural resources;
 - Conducting or commissioning research and publishing the results of such research;
- "Sustainable development" means improving the quality of life while living within the carrying capacity of supporting ecosystems and the natural environment without compromising the ability of future generations to meet their own needs;
- The promotion of the sound administration of environment and human rights law by:
 - Providing specialist legal advice, assistance and representation including representation in the European Court of Human Rights for those unable to obtain such legal advice, assistance and representation as a result of their lack of resources;
 - Providing advice on the institution structures and mechanisms by which such law is enforced; and
 - Training the judiciary, lawyers, public authorities and the public in the relevant law and administrative processes

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charitable company should undertake.

Principal Activity

ELF's purpose is to secure access to environmental justice for all. It has been formed to promote the use of law to solve problems of an environmental nature, which arise in the United Kingdom, and helps people use the law to protect and improve their local environment and quality of life. There have been no changes in the objects of the charity or to its methods of pursuing them since last year.

ENVIRONMENTAL LAW FOUNDATION

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

Achievements and performance

Over the last year, ELF has continued to adapt to the ending of traditional sources of institutional and government funding faced by so many charities. In particular, we have:

- introduced a policy of asking all those we help to join and/or donate to the organisations;
- secured voluntary help from a senior lawyer to assist with cases we handle directly;
- secured additional voluntary help from another senior lawyer to draft, edit and distribute email newsletters;
- secured additional promises from a team of five barrister members at Francis Taylor Building Chambers to provide pro bono help for relevant public action cases;
- Broadened the scope of our involvement with university law schools

These changes have enabled us to provide significant help to over 120 communities, which is almost as many as when we had a full team of interns. We have also increased our community (non-lawyer) membership from near-zero to over 40 members and made a start on rebuilding our public profile. This progress has also encouraged private funders to make donations, seeing that their monies will be put to good use and that ELF can survive without relying upon large grants.

The benefits of the university clinics are not restricted to additional capacity. Often, they will accept cases which ELF professional members would reject (e.g. where the legal points academically interesting, but insufficiently established to be central to a poorly-funded legal case). This too, has boosted the number of communities ELF has been able to assist. Currently we are operating through the Universities of Manchester and Birmingham; UCL and the London University of Law (previously the Law Society Schools). Additionally we have had approaches from Southampton, Sussex, Exeter and Cardiff Universities.

Financial review

This year there was a surplus of £5,374 (2015: deficit of £5,897). Through continuing to operate without premises and relying upon pro bono services from volunteers and trustees, costs have been reduced to almost purely that of our part time staff. Alongside, membership subscriptions and donations have increased significantly.

The total funds of the charity at the year end amounted to £7,444 (2015: £2,070) which is made up of unrestricted funds, at the year end the charity held no restricted funds (2015: £nil).

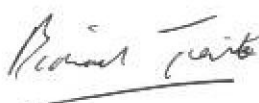
The trustees policy is to maintain unrestricted funds adequate for the Foundation to meet its obligations for at least three months without additional income. This policy was successfully adhered to throughout the year to 31st March 2016.

Plans for the future

The charity looks to continue with its current activities and reducing its reliance on traditional funding by increasing membership and voluntary income.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

On behalf of the board of trustees



M R Taite

Trustee

Dated: 20 December 2016

ENVIRONMENTAL LAW FOUNDATION

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees, who are also the directors of Environmental Law Foundation for the purpose of company law, are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

ENVIRONMENTAL LAW FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ENVIRONMENTAL LAW FOUNDATION

I report on the accounts of the charitable company for the year ended 31 March 2016, which are set out on pages 6 to 10.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Environmental Law Foundation for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no other matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met; or

- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Timothy Calder ACA (Senior Statutory Auditor)
for and on behalf of Kendall Wadley LLP

Chartered Accountants

Granta Lodge
71 Graham Road
Malvern
WR14 2JS

Dated: 20 December 2016

ENVIRONMENTAL LAW FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016

| | Notes | 2016 £ | 2015 £ |
|---|-------|---------------|----------------|
| <u>Incoming resources from generated funds</u> | | | |
| Donations and memberships | 2 | 26,018 | 5,677 |
| Investment income | 3 | 3 | - |
| Total incoming resources | | 26,021 | 5,677 |
| <u>Resources expended</u> | 4 | | |
| Charitable activities | | 19,867 | 11,574 |
| Governance costs | | 780 | - |
| Total resources expended | | 20,647 | 11,574 |
| Net income/(expenditure) for the year/ Net movement in funds | | 5,374 | (5,897) |
| Fund balances at 1 April 2015 | | 2,070 | 7,967 |
| Fund balances at 31 March 2016 | | 7,444 | 2,070 |

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ENVIRONMENTAL LAW FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 2016

| | Notes | 2016 £ | £ | 2015 £ | £ |
|---|-------|----------------|--------------|----------------|--------------|
| Current assets | | | | | |
| Cash at bank and in hand | | 9,504 | | 3,350 | |
| Creditors: amounts falling due within one year | 8 | <u>(2,060)</u> | | <u>(1,280)</u> | |
| Total assets less current liabilities | | | <u>7,444</u> | | <u>2,070</u> |
| Income funds | | | | | |
| Unrestricted funds | | | <u>7,444</u> | | <u>2,070</u> |
| | | | <u>7,444</u> | | <u>2,070</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2016. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 20 December 2016

M R Taite
Trustee



Company Registration No. 02485383

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

1.2 Incoming resources

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charitable company has been notified of the donation, unless performance conditions require deferral of the amount.

Memberships represent monies receivable for subscriptions.

1.3 Resources expended

All expenditure is accounted for on an accruals basis inclusive of VAT.

Liabilities are included in the financial statements as soon as recognised.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its beneficiaries it includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs comprise the costs which are directly attributable to the management of the charitable company's assets, organisational procedures and the necessary legal procedures for compliance with statutory requirements.

All costs allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource; costs relating to a particular activity are allocated directly, whereas other costs are apportioned on a basis of estimated usage.

1.4 Cash at hand and in bank

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.5 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

2 Donations and memberships

| | 2016 £ | 2015 £ |
|---------------------------|-----------|-----------|
| Donations and memberships | 26,018 | 5,677 |

3 Investment income

| | 2016 £ | 2015 £ |
|---------------------|-----------|-----------|
| Interest receivable | 3 | - |

4 Total resources expended

| | Staff costs £ | Other costs £ | Total 2016 £ | Total 2015 £ |
|--------------------------------|---------------------|---------------------|--------------------|--------------------|
| Charitable activities | | | | |
| <u>Charitable activities</u> | | | | |
| Activities undertaken directly | 18,651 | - | 18,651 | 10,643 |
| Support costs | - | 1,216 | 1,216 | 931 |
| Total | 18,651 | 1,216 | 19,867 | 11,574 |
| Governance costs | - | 780 | 780 | - |
| | <u>18,651</u> | <u>1,996</u> | <u>20,647</u> | <u>11,574</u> |

Governance costs includes payments to the accountants of £780 (2015: £nil) for independent examination fees.

5 Support costs

| | 2016 £ | 2015 £ |
|-------------------------------|--------------|------------|
| Management and administration | 1,216 | 931 |
| | <u>1,216</u> | <u>931</u> |

ENVIRONMENTAL LAW FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no travel expenses were reimbursed (2015 £nil).

7 Employees

There were no contracted employees during the year.

Staff costs relate to services received from self employed individuals when necessary.

| Staff costs | 2016 £ | 2015 £ |
|-------------|-----------|-----------|
| Fees | 18,651 | 10,643 |

8 Creditors: amounts falling due within one year

| | 2016 £ | 2015 £ |
|----------|-----------|-----------|
| Accruals | 2,060 | 1,280 |

9 Analysis of net assets between funds

| | Unrestricted funds £ | Total £ |
|--|----------------------------|------------|
| Fund balances at 31 March 2016 are represented by: | | |
| Current assets | 9,504 | 9,504 |
| Creditors: amounts falling due within one year | (2,060) | (2,060) |
| | 7,444 | 7,444 |

10 Related parties

There were no related party transactions within the year.

