

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

**UNAUDITED**

**COUNCIL OF MANAGEMENT'S REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

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

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**THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**UKELA Council Members**

Charles Banner  
Karen Blair  
James Burton  
Veneta Cooney  
Fiona Darroch  
Haydn Davies, Vice Chair<sup>1</sup>  
Heather Hamilton  
Philip Hunter  
Anne Johnstone, Chair<sup>1</sup>  
John Joliffe  
Christian Jowett  
Bridget Marshall  
Georgie Messent  
Warren Percival  
Kirsty Scheeberger, Vice Chair<sup>1</sup>  
Ben Stansfield, Vice Chair<sup>1</sup>  
Stephen Sykes<sup>1</sup>  
Hayley Tam  
Simon Tilling, UKELA Company Secretary, Vice Chair  
Richard Wald  
Ned Westaway  
Nick Whitaker, Treasurer<sup>1</sup>

<sup>1</sup> Members of Executive Committee

**Company registered number**

2133283

**Charity registered number**

299498

**Registered office**

One Glass Wharf  
Bristol  
BS2 0ZX

**Independent Examiner**

Chris Harris CPFA  
MHA MacIntyre Hudson  
New Bridge Street House  
30 - 34 New Bridge Street  
London  
EC4V 6BJ

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**Advisers (continued)**

**Bankers**

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

**Operations Director**

Alison Boyd

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## THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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### COUNCIL OF MANAGEMENT'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

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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 2018 to 31 December 2018. 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 of the Charity, which was established in 1988, 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 2018 to continue to deliver the aims in its 2016 to 2020 Strategic Plan. Work to implement the Strategic Plan was undertaken by the staff team, although there were a number of changes during the year. In February Executive Director, Linda Farrow, Working Party Advisor, Rosie Oliver and Brexit Researcher, Joe Newbigin all resigned to take up new positions elsewhere. UKELA is very grateful to them all for their years of service and wishes them well in their new endeavours. Alison Boyd took over as Operations Director and Elly-Mae Gadsby as Senior Administrator, whilst Dr Paul Stookes joined the team as Working Party & Brexit Advisor in April. The staff team was completed when Lizzie Blair joined as Administrative Assistant in July. 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. UKELA Chair was Anne Johnstone and was well supported by Vice Chairs, Kirsty Schneeberger, Haydn Davies, Simon Tilling and Ben Stansfield; as well as Treasurer, Nick Whitaker. From the AGM in July 2018, Ben Stansfield stood down and was replaced on the Vice Chair team by Karen Blair. Ned Westaway joined the VC team in the latter part of the year as temporary cover for Haydn Davies, who was recovering from an accident. The trustees and staff wish Haydn well in his recovery.

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.

#### Risk

Council carries out a formal risk review annually and monitors risk between times.

In addition, UKELA assesses risks presented by major events outside the usual seminar format by means of a risk assessment in each case.

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.

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## THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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### COUNCIL OF MANAGEMENT'S REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

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#### Method of appointment or Election of Council Members

Council Members are appointed annually. The annual general meeting was held at the annual conference at the University of Kent, Canterbury on 22 June 2018 where the results of the election to Council were announced. UKELA was pleased to welcome Simone Davidson, Nina Pindham and Alison York to the trustee team and also thank those trustees who stood down as their terms of office came to an end – Ben Stansfield, Bridget Marshall and John Jolliffe. There was a quorum of members in attendance at the AGM. 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.

#### Main Activities and Achievements during 2018

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:

- UKELA celebrated its 30<sup>th</sup> birthday in 2018. Our annual conference from 22 to 24 June at the University of Kent in Canterbury took the opportunity to look back over 30 years and look forward to the future on the theme of Past Reflections and Future Horizons: Environmental Law in a post-Brexit World with over 220 delegates and a line-up of UK and internationally recognised speakers;
- Using the expertise of our Brexit Task Force (BTF) to make a distinct contribution to the Brexit discourse, publishing reports on the UK and European Co-Operation Bodies and Environmental Standard Setting outside the EU, as well as providing a comprehensive response to the Government's consultation on Environmental Protection and Governance. The BTF has submitted evidence to several Parliamentary Committee inquiries on Brexit, including the Environmental Audit Committee's call for evidence on the Government's 25 year plan for the Environment. We also continued our focused programme of activity to understand Brexit's potential impacts for environmental law, communicating these proactively to members and key stakeholders;
- Attracting a wide audience for some 30 UKELA educational events across the UK, on topics as diverse as Wild Law, Waste policy post Brexit and Fracking;
- Continued student involvement e.g. in our Conference - through subsidised places, published articles in our e-law journal and our popular moot and essay competitions;
- Continuing our international programme, with particular emphasis on developing links with the USA and China, we welcomed a delegation of judges from Jinan Municipal Intermediate People's Court, Shandong Province, China and took part in conferences run by the American and Canadian Bar Associations;

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## THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

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### COUNCIL OF MANAGEMENT'S REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

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- Reaching as extensive an audience as possible, through video link-ups to remote sites for large events such as the annual Garner lecture, given in 2018 by Advocate General Dr Juliane Kokott, Court of Justice of the European Union;
- Successful implementation of a new financial management system

UKELA is very grateful to its patrons: its President, Right Hon Lord Carnwath of Notting Hill CVO, Maria Adebawale, Sir Crispin Agnew Bt QC, Tom Burke, Prof Sir Malcolm Grant CBE, Prof Sir Francis Jacobs QC, Bishop James Jones, Prof Paul Leinster, Rt Hon Lord Justice Lindblom, Prof Richard Macrory QC, Lord Woolf of Barnes and Baroness Young of Old Scone.

Sir Crispin stood down as Patron at the end of the year after many years of service in the role. UKELA is extremely grateful to him for his wise counsel and support and wishes him well.

#### Resources

##### Volunteer support

A huge vote of thanks goes to the President, Lord Carnwath, for all his help, both behind the scenes and at UKELA events. The Patrons have provided much needed advice and helped with high profile activities including charring meetings. 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 Brexit Task Force, Working Parties, the Executive Committee, Regional Groups, Devolved Administration committees 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, most of whom are busy working professionals. We would like to register particular thanks to Begonia Filgueira and Angus Evers, who succeeded Richard Macrory and Andrew Bryce as Co-Chairs of our Brexit Task Force in February this year. We would also like to thank Richard and Andrew for their continued support for the BTF's activities. Special thanks too to Peter Harvey, who has chaired our BTF sub-group on the Government's consultation on Environmental Protection and Governance.

UKELA is also grateful to the Young UKELA organisers and students who helped with events and provided some much needed energy and enthusiasm. The London meeting organisers did an excellent job in securing a stimulating programme of seminars on a range of topics that proved of great interest to members. Our thanks to Herbert Smith Freehills and their staff team for hosting and organising these meetings.

The numerous speakers who willingly give presentations, are the mainstay of much of the work UKELA does in informing, educating and provoking debate which furthers environmental law. They often do this for minimal expenses. Thanks go to all of you.

Sincere thanks also go to all UKELA volunteers: the trustees, those who assist in special areas like Wild Law, e-law publication and the websites, those who help with the student competitions and careers advice and those supporting us with fundraising and sponsorship.

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### COUNCIL OF MANAGEMENT'S REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018

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#### Sponsorship and Partnerships

UKELA could not do all it does without such a high level of support from its member private companies and legal partnerships with related interests. Support was provided either in kind (e.g. by providing venues for meetings and administrative support) or by financial contributions. It really would be impossible to hold such high quality meetings and conferences without this help.

The UKELA conference would not have been possible without the support of our main sponsors - 39 Essex Chambers, Landmark Chambers, 6 Pump Court and RSK. We would also like to thank our other sponsors - Malcolm Hollis LLP, Cornerstone Barristers, Francis Taylor Building, Ramboll Environ, 1 Crown Office Row, University of Kent, Envireau Water and Hart Publishing.

The Garner Lecture and dinner was generously sponsored and promoted by Freshfields.

The UKELA mooting competitions and prizes for 2018 were kindly sponsored by No 5 Chambers, with Nina Pindham acting as Moot Master, while Lawtext Publishing provided subscriptions to Environmental Law and Management as part of the prizes. Thanks also go to Kings College London for hosting the UKELA student competitions day and to Mr Justice Dove for presiding over the final. Other supporters of our Student Programme include Francis Taylor Building, who host our Student Careers Evening and Professors Bob Lee and Donald McGillivray, of Birmingham and Sussex Universities respectively, who judge the Andrew Lees essay prize. Thanks to you all for your time and support.

Environmental Law and Management kindly published the UKELA 2018 conference papers and we are grateful to the Law Text team, led by Kelly Watkins, for their help in providing transcripts and for their editing.

Argyll Environmental was generous in providing the time and expertise of Simon Boyle to support UKELA's work in a number of areas and in continuing its support for the annual Wild Law weekend in 2018. Sincere thanks also go to our own Recyclists, who played a key role in fundraising work for our Law and Your Environment website. Huge thanks to Caroline May at Norton Rose Fulbright for hosting and sponsoring our annual fundraising lunch, which helped to raise much needed funds for our continued work.

To others not specifically listed - thank you very much and please keep up your support.

#### Future Plans

2019 will be a busy year with several new and developing initiatives:

- Our annual conference in Sheffield in June will feature national and international speakers on the hot topics of the moment;
- Our Brexit Task Force will continue to review the impact of leaving the EU on environmental law, starting early in January with a conference on the Environment Bill and proposed Environmental Body;
- We will continue to foster our international connections and seek to increase the diversity of speakers at key events;
- We will implement an up to date membership management system, encompassing the latest technology for member engagement both on communications and events, which will help us become more responsive and efficient;



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**COUNCIL OF MANAGEMENT'S REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**Financial Review and Reserves policy**

The Charity ended the year with a net movement on unrestricted funds of a surplus of £17.9k excluding the donations to the Lord Nathan Memorial Fund.

At the year-end there was some £85.3k in the unrestricted general fund, which is above the unrestricted reserves policy limit stated below. The general fund is struck after the designation of £20.0k of unrestricted reserves to underwrite work on UKELA's sister website, Law and Your Environment.

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

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 £45k 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.

**Preparation of the report**

This report was approved by the Trustees, on 27 March 2019 and signed on their behalf by:

..... Anne Johnstone UKELA Chair

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**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 2018.

This report is made solely to the Charity's Council of Management, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Council of Management those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Council of Management as a body, for my work or for this report.

**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 can confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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:

Chris Harris CPFA

MHA MacIntyre Hudson, New Bridge Street House, 30-34 New Bridge Street, London, EC4V 6BJ

**THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION**  
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	Unrestricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	Total funds 2017 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and subscriptions	2	90,103	963	91,066	102,310
Charitable activities	3	118,710	-	118,710	87,072
Other trading activities	4	-	-	-	440
Investments	5	510	-	510	1,757
Other income	6	35	-	35	6,946
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>209,358</b>	<b>963</b>	<b>210,321</b>	<b>198,525</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	7	191,446	3,584	195,030	248,954
<b>TOTAL EXPENDITURE</b>		<b>191,446</b>	<b>3,584</b>	<b>195,030</b>	<b>248,954</b>
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>17,912</b>	<b>(2,621)</b>	<b>15,291</b>	<b>(50,429)</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>17,912</b>	<b>(2,621)</b>	<b>15,291</b>	<b>(50,429)</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		87,440	37,767	125,207	175,636
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>105,352</b>	<b>35,146</b>	<b>140,498</b>	<b>125,207</b>

The notes on pages 11 to 21 form part of these financial statements.

All income and expenditure derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.

**THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION**  
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**REGISTERED NUMBER: 2133283**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2018**

	Note	£	2018 £	£	2017 £
<b>FIXED ASSETS</b>					
Tangible assets	12		412		-
<b>CURRENT ASSETS</b>					
Debtors	13	3,521		5,272	
Cash at bank and in hand		163,518		139,105	
			<u>167,039</u>	<u>144,377</u>	
<b>CREDITORS:</b> amounts falling due within one year	14	(26,953)		(19,170)	
<b>NET CURRENT ASSETS</b>			<u>140,086</u>		125,207
<b>NET ASSETS</b>			<u>140,498</u>		<u>125,207</u>
<b>CHARITY FUNDS</b>					
Endowment funds	15		35,146		37,767
Unrestricted funds	15		105,352		87,440
<b>TOTAL FUNDS</b>			<u>140,498</u>		<u>125,207</u>

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

The Council of Management consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Council of Management acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

.....  
**Anne Johnstone, Trustee**

The notes on pages 11 to 21 form part of these financial statements.

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**THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**1. ACCOUNTING POLICIES**

**1.1 General information and basis of preparation**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), 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 rounded to the nearest pound.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

**1.2 Company status**

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.

**1.3 Going concern**

The financial statements have been prepared on a going concern basis as the Council of Management believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**1. ACCOUNTING POLICIES (continued)**

**1.4 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted 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. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

**1.5 Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

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 fulfillment 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.

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**1. ACCOUNTING POLICIES (continued)**

**1.6 Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes all costs incurred on furthering the objects of the Charity.

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.

All expenditure is inclusive of irrecoverable VAT.

**1.7 Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

IT equipment	-	3 years straight line
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**1.8 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.

**1.9 Debtors and creditors receivable / payable within one year**

Debtors are recognised when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Creditors are recognised when the Charity has a present legal or constructive obligation resulting from a past event and the settlement is expected to result in an outflow of economic benefits.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**1. ACCOUNTING POLICIES (continued)**

**1.10 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 13. 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 14. 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.

**1.11 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.

**1.12 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.



**THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

**2. INCOME FROM DONATIONS AND SUBSCRIPTIONS**

	Unrestricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	As restated Total funds 2017 £
Membership subscriptions	59,720	-	59,720	65,652
Gift aid on qualifying subscriptions	255	-	255	2,178
Events and seminars income	30,128	-	30,128	33,046
Donations to Lord Nathan Fund	-	963	963	1,434
<b>Total 2018</b>	<b>90,103</b>	<b>963</b>	<b>91,066</b>	<b>102,310</b>
<b>Total 2017</b>	<b>100,876</b>	<b>1,434</b>	<b>102,310</b>	

The comparative balances have been restated to classify correctly elements of income. The net impact of this reclassification was to merge all events income into one main heading, 'Events and seminars income'. This reclassification did not have an impact on the comparative total for Income from Donations nor the comparative result for the year.

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	Total funds 2017 £
Annual conference attendance fees	83,160	-	83,160	59,297
Annual conference sponsorship	35,550	-	35,550	27,775
<b>Total 2018</b>	<b>118,710</b>	<b>-</b>	<b>118,710</b>	<b>87,072</b>
<b>Total 2017</b>	<b>87,072</b>	<b>-</b>	<b>87,072</b>	

**4. INCOME FROM TRADING ACTIVITIES**

	Unrestricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	Total funds 2017 £
Fundraising income	-	-	-	440
<b>Total 2017</b>	<b>440</b>	<b>-</b>	<b>440</b>	

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**5. INCOME FROM INVESTMENTS**

	Unrestricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	Total funds 2017 £
Bank interest receivable	510	-	510	1,757
Total 2017	1,072	685	1,757	

**6. OTHER INCOME**

	Unrestricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	Total funds 2017 £
E Law sales and publications	-	-	-	446
Brexit income	-	-	-	6,500
Other income	35	-	35	-
Total 2018	35	-	35	6,946
Total 2017	6,946	-	6,946	

**7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES**

	Activities undertaken directly 2018 £	Support costs 2018 £	Total 2018 £	Total 2017 £
Charitable activities	168,468	26,562	195,030	248,954
Total 2017	218,306	30,648	248,954	

In 2017, of the total expenditure on charitable activities, £245,834 was from unrestricted funds and £3,120 was from endowment funds.

Direct costs are analysed in Note 8.

Support costs are analysed in Note 9.

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**8. DIRECT COSTS**

	<b>Charitable activities</b>	<b>Total 2018</b>	<b>Total 2017</b>
	£	£	£
Annual Conference expenses	62,585	62,585	63,338
Events, meetings and conferences	8,018	8,018	6,662
Wild Law conference expenditure	-	-	6,593
Membership fees and expenses	3,688	3,688	2,948
Training	3,308	3,308	839
Travel expenses	8,026	8,026	7,317
Student Bursary Partnership	252	252	864
Bad debts	-	-	217
IT, audio and video broadcast strategy	7,614	7,614	3,120
Brexit	-	-	2,774
Staff costs	74,977	74,977	123,634
	<u>168,468</u>	<u>168,468</u>	<u>218,306</u>
Total 2018	<u>168,468</u>	<u>168,468</u>	<u>218,306</u>
	<u>218,306</u>	<u>218,306</u>	
Total 2017	<u>218,306</u>	<u>218,306</u>	

**9. SUPPORT COSTS**

	<b>Charitable activities</b>	<b>Total 2018</b>	<b>Total 2017</b>
	£	£	£
Governance costs	3,420	3,420	3,360
Bookkeeping and other professional fees	13,588	13,588	10,815
Sundry costs	1,950	1,950	8,123
Photocopying, printing, stationery and mailing	1,707	1,707	2,766
Telephone and fax	2,072	2,072	2,328
Insurance	434	434	474
Bank charges	3,253	3,253	2,782
Depreciation	138	138	-
	<u>26,562</u>	<u>26,562</u>	<u>30,648</u>
Total 2018	<u>26,562</u>	<u>26,562</u>	<u>30,648</u>
	<u>30,648</u>	<u>30,648</u>	
Total 2017	<u>30,648</u>	<u>30,648</u>	

Governance costs comprise the Independent Examiners' Remuneration only.

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**10. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	<b>2018</b>	2017
	<b>£</b>	£
Depreciation of tangible fixed assets: - owned by the charity	<b>138</b>	-
Independent Examiners' Remuneration	<b>3,420</b>	3,360
	<u><b>3,558</b></u>	<u>3,360</u>

During the year the Council of Management, who comprise all the Key Management Personnel of the Charity, neither received nor waived any remuneration (2017 - £NIL).

During the year, no member of the Council of Management received any benefits in kind (2017 - £NIL).

During the year, 5 members of the Council of Management (2017 - 5) were reimbursed travel and subsistence expenses totalling £1,036 (2017 - £926).

**11. STAFF COSTS**

Staff costs were as follows:

	<b>2018</b>	2017
	<b>£</b>	£
Wages and salaries	<b>69,538</b>	112,174
Social security costs	<b>2,725</b>	6,554
Other pension costs	<b>2,714</b>	4,906
	<u><b>74,977</b></u>	<u>123,634</u>

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

	<b>2018</b>	2017
	<b>No.</b>	No.
Staff	<b>4</b>	3

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

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12. TANGIBLE FIXED ASSETS

	IT equipment £
<b>Cost</b>	
Additions	550
At 31 December 2018	<u>550</u>
<b>Depreciation</b>	
At 1 January 2018	-
Charge for the year	138
At 31 December 2018	<u>138</u>
<b>Net book value</b>	
At 31 December 2018	<u>412</u>
At 31 December 2017	<u>-</u>

13. DEBTORS

	2018 £	2017 £
Trade debtors	520	482
Prepayments and accrued income	3,001	4,790
	<u>3,521</u>	<u>5,272</u>

14. CREDITORS: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	4,320	3,916
Other taxation and social security	1,501	-
Other creditors	191	318
Accruals and deferred income	20,941	14,936
	<u>26,953</u>	<u>19,170</u>

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**14. CREDITORS: Amounts falling due within one year (continued)**

	£
<b>Deferred income</b>	
Deferred income at 1 January 2018	11,206
Subscription income deferred during the year	17,521
Amounts released from previous years	(11,206)
	<hr/>
Deferred income at 31 December 2018	17,521
	<hr/> <hr/>

**15. STATEMENT OF FUNDS**

**STATEMENT OF FUNDS - CURRENT YEAR**

	Balance at 1 January 2018 £	Income £	Expenditure £	Balance at 31 December 2018 £
<b>Designated funds</b>				
Designated Funds	20,000	-	-	20,000
	<hr/>	<hr/>	<hr/>	<hr/>
<b>General funds</b>				
General Funds	67,440	209,358	(191,446)	85,352
	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	87,440	209,358	(191,446)	105,352
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Endowment funds</b>				
Expendable Endowment Funds	37,767	963	(3,584)	35,146
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	125,207	210,321	(195,030)	140,498
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

In 2008, the Council established the Lord Nathan Memorial Fund for the Environment in two parts. £20,000 was transferred into a designated fund to help under-write the Fund and donations were received into an expendable endowment fund. The purpose of the fund, which celebrates the work of Lord Nathan as a past president of the Charity, is to pay for the development and upkeep of a public information website "The Law and Your Environment". All interest income to the fund was fully expended on this purpose during the year. The money raised during the year was also used to pay for maintenance work to [www.environmentlaw.org.uk](http://www.environmentlaw.org.uk). The Council has decided in future years to draw down on the fund by spending more on maintenance in the year than received from donations and interest.

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**15. STATEMENT OF FUNDS (continued)**

**STATEMENT OF FUNDS - PRIOR YEAR**

	Balance at 1 January 2017 £	Income £	Expenditure £	Balance at 31 December 2017 £
Designated Funds	20,000	-	-	20,000
<b>General funds</b>				
General Funds	116,868	196,406	(245,834)	67,440
Expendable Endowment Funds	38,768	2,119	(3,120)	37,767

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Unrestricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £
Tangible fixed assets	412	-	412
Current assets	131,893	35,146	167,039
Creditors due within one year	(26,953)	-	(26,953)
	<b>105,352</b>	<b>35,146</b>	<b>140,498</b>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Unrestricted funds 2017 £	Endowment funds 2017 £	Total funds 2017 £
Current assets	106,610	37,767	144,377
Creditors due within one year	(19,170)	-	(19,170)
	<b>87,440</b>	<b>37,767</b>	<b>125,207</b>

**17. RELATED PARTY TRANSACTIONS**

Other than the Council of Management and Key Management Personnel transactions detailed in Note 10, there were no related party transactions during the period (2017 - £Nil).