

Charity Registration No. 1045918

Company Registration No. 02485383 (England and Wales)

**ENVIRONMENTAL LAW FOUNDATION**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

# ENVIRONMENTAL LAW FOUNDATION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

Trustees	N J Flynn	
	D Hart	
	M A Polden OBE	
	D C B Schumacher OBE	
	J C Tabone	
	M R Taite	
	Dr J Woods	
	R D Wald	
	K Schneeberger	
	S Inge Parker	
	C Day	(Appointed 3 July 2019)
Charity number	1045918	
Company number	02485383	
Registered office	The Barn 36 High Street Pershore Worcestershire WR10 1DP	
Independent examiner	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
Bankers	Natwest Bank PO Box 159 332 High Holborn London Depot Code 190 WC1V 7PS	

---

# ENVIRONMENTAL LAW FOUNDATION

## CONTENTS

---

	<b>Page</b>
Trustees report	1 - 3
Statement of trustees responsibilities	4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 15

---

# ENVIRONMENTAL LAW FOUNDATION

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2019

---

The trustees present their report and financial statements for the year ended 31 March 2019.

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 & Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### Objectives and activities

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

- To promote the enhancement and conversation of the environment;
- To advance the education of the public about such matters relating to the preservation, conversation 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.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charitable company continues and that the appropriate training is arranged. It is the policy of the charitable company that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

# ENVIRONMENTAL LAW FOUNDATION

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

---

### **Achievements and performance**

In 2018/19, and excluding enquiries beyond our scope, the number of requests for help received by ELF from public individuals and community groups jumped sharply upwards to some 295 public enquiries - 50 more than last year. We provided assistance directly, and through our professional members, and via the ELF network of university clinics, of which ELF now has seven.

ELF has been involved in a number of successful challenges this year, including a judicial review which established that parish councils can rely on Aarhus costs protection. This is an important new route to access to justice at a time at which, as exemplified by an increasing number of other ELF cases, parish councils are becoming more proactive, often in conflict with higher levels of government.

ELF was involved with four public inquiries, three of which were successful and on one of which we await the result. Most significant was the Welsh First Minister's refusal of permission for the M4 Relief Road, a historic decision to save the Gwent Levels in which nature and the environment was, most unusually, ranked ahead of the (also problematical) financial cost. Six ELF member barristers were involved in this case. The second successful public enquiry related to land use within the South Downs National Park. Completed after the year-end, our intervention helped the Dangstein Conservancy to win their appeal and, at the subsequent public enquiry, to secure a degree of success that will help other environmental-based community groups.

The third successful public enquiry arose out of an appeal by Northumberland Estates, which wanted to build private rental property, with no affordable housing, on historic allotments protected by statute. The allotments were saved for the continued use of other local tenants.

In many other ELF cases, there is no clear 'win', but proposals are amended to take the concerns of local people into account. Regardless of whether a legal challenge is won, giving communities a voice is an end in itself, promoting the collective decision making that embodies a healthy democracy and underpins stable societies.

### **Executive team**

Emma Montlake continued as our mainstay lawyer, case handler and liaison officer with all members and university teams. Claire Fowler continues to assist with all operational matters. Both are now PAYE employees. The team is budgeted to expand, initially via the recruitment of a paralegal to assist Emma with her caseload.

### **Trustees**

David Hart QC continued to serve as our Chair. At the end of the financial year, Michael Barlow resigned. Early the following (2019/20) year, we were delighted to welcome Carol Day to the board as a trustee. Carol is a partner at Leigh Day and an adviser to the RSPB.

### **Budget and the Tudor Trust**

ELF does not charge members of the public for its services. Membership subscriptions and donations make up a large proportion of our small income, almost all of which is now spent on paying the executives who assist the communities who turn to us for help.

We received our second year grant of £22,300 pa from the Tudor Trust, to be spent on core environmental justice, activities. We were also delighted and grateful to receive a grant of £10,000 in the current financial year by the Treebeard Trust which was match funded by the H&G de Freitas Trust.

### **Financial review**

This year there was a surplus of £1,747 (2018: surplus of £22,351). Without the Tudor Trust grant, there would have only been a surplus of £51 in 2018. A great deal of voluntary and technical help is given pro bono, thus non-staff costs account for £3,062 (2018: £1,426), these being largely accounting, insurance and IT costs.

The total funds of the charity at the year end were £23,001 (2018: £21,254) which is made up of an unrestricted fund surplus of £701 (2018: £1,046 deficit) and restricted funds of £22,300 (2018: £22,300).

# ENVIRONMENTAL LAW FOUNDATION

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

---

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.

### 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

M A Polden OBE

D C B Schumacher OBE

J C Tabone

M R Taite

Dr J Woods

R D Wald

K Schneeberger

M Barlow

(Resigned 26 March 2019)

S Inge Parker

C Day

(Appointed 3 July 2019)

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.

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

The trustees report was approved by the Board of Trustees.



**M R Taite**

Trustee

Dated: 30 December 2019

# **ENVIRONMENTAL LAW FOUNDATION**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2019***

---

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 financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements 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 financial statements, 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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements 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 financial statements 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.

# ENVIRONMENTAL LAW FOUNDATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ENVIRONMENTAL LAW FOUNDATION

---

I report to the trustees on my examination of the financial statements of Environmental Law Foundation (the charitable company) for the year ended 31 March 2019.

#### **Responsibilities and basis of report**

As the trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

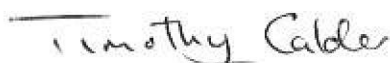
Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Timothy Calder ACA  
Kendall Wadley LLP

Granta Lodge  
71 Graham Road  
Malvern  
Worcestershire  
WR14 2JS

Dated: 30 December 2019



# ENVIRONMENTAL LAW FOUNDATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £
<b>Income from:</b>							
Donations and memberships	3	22,185	22,300	44,485	27,275	22,300	49,575
Investments	4	11	-	11	2	-	2
<b>Total income</b>		<u>22,196</u>	<u>22,300</u>	<u>44,496</u>	<u>27,277</u>	<u>22,300</u>	<u>49,577</u>
<b>Expenditure on:</b>							
Charitable activities	5	<u>20,449</u>	<u>22,300</u>	<u>42,749</u>	<u>27,226</u>	<u>-</u>	<u>27,226</u>
<b>Net income for the year/ Net movement in funds</b>		1,747	-	1,747	51	22,300	22,351
Fund balances at 1 April 2018		<u>(1,046)</u>	<u>22,300</u>	<u>21,254</u>	<u>(1,097)</u>	<u>-</u>	<u>(1,097)</u>
<b>Fund balances at 31 March 2019</b>		<u><u>701</u></u>	<u><u>22,300</u></u>	<u><u>23,001</u></u>	<u><u>(1,046)</u></u>	<u><u>22,300</u></u>	<u><u>21,254</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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 2019

	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Tangible assets	9		759		-
<b>Current assets</b>					
Debtors	11	195		-	
Cash at bank and in hand		27,382		24,804	
		27,577		24,804	
<b>Creditors: amounts falling due within one year</b>	12	(5,335)		(3,550)	
Net current assets			22,242		21,254
<b>Total assets less current liabilities</b>			23,001		21,254
<b>Income funds</b>					
Restricted funds	13		22,300		22,300
Unrestricted funds			701		(1,046)
			23,001		21,254

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 2019.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements 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 financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 30 December 2019



M R Taite  
Trustee

Company Registration No. 02485383

# ENVIRONMENTAL LAW FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

---

### 1 Accounting policies

#### Charity information

Environmental Law Foundation is a private company limited by guarantee incorporated in England and Wales. The registered office is The Barn, 36 High Street, Pershore, Worcestershire, WR10 1DP.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charitable company is a Public Benefit Entity as defined by FRS 102.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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.

#### 1.3 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.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 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.

#### 1.5 Resources expended

Expenditure is recognised on an accruals basis.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	3 years on cost
-----------	-----------------

# ENVIRONMENTAL LAW FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

---

### 1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and other short-term liquid investments with original maturities of three months or less.

#### 1.9 Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# ENVIRONMENTAL LAW FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 2 Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and memberships

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2019	2019	2019	2018	2018	2018
	£	£	£	£	£	£
Donations, gifts and memberships	22,185	-	22,185	27,275	-	27,275
Grants received	-	22,300	22,300	-	22,300	22,300
	<u>22,185</u>	<u>22,300</u>	<u>44,485</u>	<u>27,275</u>	<u>22,300</u>	<u>49,575</u>

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2019	2018
	£	£
Interest receivable	<u>11</u>	<u>2</u>

# ENVIRONMENTAL LAW FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 5 Charitable activities

	2019 £	2018 £
Staff costs	18,200	-
Consultancy fees	21,487	25,800
	<u>39,687</u>	<u>25,800</u>
Share of support costs (see note 6)	1,822	426
Share of governance costs (see note 6)	1,240	1,000
	<u>42,749</u>	<u>27,226</u>
<b>Analysis by fund</b>		
Unrestricted funds	20,449	
Restricted funds	22,300	
	<u>42,749</u>	

### For the year ended 31 March 2018

	2018 £
Consultancy fees	25,800
Share of support costs (see note 6)	426
Share of governance costs (see note 6)	1,000
	<u>27,226</u>
<b>Analysis by fund</b>	
Unrestricted funds	<u>27,226</u>

# ENVIRONMENTAL LAW FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 6 Support costs

	Support costs £	Governance costs £	2019 £	2018 £	Basis of allocation
Depreciation	380	-	380	-	
Printing and stationery	135	-	135	-	
Computer running costs	524	-	524	199	
Insurance	390	-	390	-	
Bank charges	137	-	137	188	
Professional charges	192	-	192	-	
Sundry expenses	64	-	64	39	
Accountancy/ Independent Examination Fees	-	1,240	1,240	1,000	Governance
	<u>1,822</u>	<u>1,240</u>	<u>3,062</u>	<u>1,426</u>	
Analysed between Charitable activities	<u>1,822</u>	<u>1,240</u>	<u>3,062</u>	<u>1,426</u>	

Governance costs includes payments to the accountants of £1,240 (2018- £1,000) for independent examination fees).

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no travel expenses were reimbursed (2018 £nil).

# ENVIRONMENTAL LAW FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 8 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Salaried staff	2	-

#### Time costs

	2019 £	2018 £
Salaries and consultants fees	39,513	25,800
Other pension costs	174	-
	<u>39,687</u>	<u>25,800</u>

Included in salaries and consultants fees is £18,026 (2018- £nil) paid through the payroll and £21,487 (2018- £25,800) invoiced direct on an hourly basis by 3 (2018 - 3) consultants.

There were no employees whose annual remuneration was £60,000 or more.

### 9 Tangible fixed assets

	Computers £
<b>Cost</b>	
Additions	1,139
At 31 March 2019	<u>1,139</u>
<b>Depreciation and impairment</b>	
Depreciation charged in the year	380
At 31 March 2019	<u>380</u>
<b>Carrying amount</b>	
At 31 March 2019	<u>759</u>

### 10 Financial instruments

	2019 £	2018 £
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	<u>5,335</u>	<u>3,550</u>



# ENVIRONMENTAL LAW FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2019

### 11 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Prepayments and accrued income	195	-

### 12 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	444	1,370
Other creditors	3,805	-
Accruals and deferred income	1,086	2,180
	<u>5,335</u>	<u>3,550</u>

### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds			
	Balance at 1 April 2017 £	Incoming resources £	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Balance at 31 March 2019 £
Tudor Trust Grant	-	22,300	22,300	22,300	(22,300)	22,300

Tudor Trust Grant - this fund represents amounts received to cover specific staffing costs.

### 14 Analysis of net assets between funds

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £
Fund balances at 31 March 2019 are represented by:						
Tangible assets	759	-	759	-	-	-
Current assets/ (liabilities)	(58)	22,300	22,242	(1,046)	22,300	21,254
	<u>701</u>	<u>22,300</u>	<u>23,001</u>	<u>(1,046)</u>	<u>22,300</u>	<u>21,254</u>

# ENVIRONMENTAL LAW FOUNDATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2019*

---

### 15 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).