

Company registration number: 2133283
Charity registration number: 299498

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

UNAUDITED

COUNCIL OF MANAGEMENT'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT
AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Council of Management James Adler
Karen Blair (resigned 18 June 2021)
Lucy Bruce Jones
Odette Chalaby (appointed 18 June 2021)
Veneta Cooney (resigned 18 June 2021)
Simone Davidson, Vice Chair¹
Haydn Davies, Vice Chair (resigned 18 June 2021)¹
Estelle Dehon
Peter Harvey (appointed 18 June 2021)
Jane Haviland (appointed 18 June 2021)
Philip Hunter, Vice Chair¹
Christian Jowett
Penelope Latorre (resigned 18 June 2021)
Emma Lui
Brendan Martyn (appointed 18 June 2021)
Juliet Munn
Warren Percival, Vice Chair¹
Nina Pindham, Vice Chair¹
Kirsty Schneeberger MBE, Chair (resigned 18 June 2021)¹
Ben Stansfield
Simon Tilling, Vice Chair, Company Secretary (resigned 18 June 2021)¹
Richard Turney (appointed 18 June 2021)
Ned Westaway, Chair¹
Nick Whitaker, Treasurer¹
Jamie Whittle
Alison York

¹ Members of Executive Committee

Company registered number 2133283

Charity registered number 299498

Registered office c/o Norose Company Secretarial Services Ltd
3 More London Riverside
London
SE1 2AQ

Company secretary Lucy Bruce Jones

Executive Director Alison Boyd

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT
AND ADVISERS (CONTINUED)**
FOR THE YEAR ENDED 31 DECEMBER 2021

Independent Examiner MHA MacIntyre Hudson
Chartered Accountants
910 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

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

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
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COUNCIL OF MANAGEMENT'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021 to 31 December 2021. The Council Members confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objects

The primary objects and purpose of the Charity, which was established in 1988 under its Memorandum and Articles of Association, are to promote for the benefit of the public generally the enhancement and conservation of the environment in the United Kingdom and, in particular, to advance the education of the public in all matters relating to the development, teaching, application and practice of law relating to the environment. There were no changes to the objects during the year.

Organisation of the Charity

The role of the elected Council is to set the policy and the direction of the organisation and to monitor performance against agreed targets. UKELA published its strategy for 2020-2025 at the end of 2020 and has worked throughout 2021 on implementation of the aims.

This work was undertaken by the staff team, comprising Alison Boyd as Executive Director; Elly-Mae Gadsby as Membership Development Manager, Dr Paul Stookes as Law and Policy Advisor and Louise Hotchkiss as Communications Coordinator. As ever, the staff team was leant substantial and invaluable help from the organisation's many volunteers and wish to record their thanks.

The Council met three times during the year. The UKELA Chair was Kirsty Schneeberger MBE until the AGM in June, supported by her Vice Chairs, Simone Davidson, Philip Hunter, Simon Tilling and Ned Westaway, as well as Treasurer, Nick Whitaker, who form the Executive Committee. Ned Westaway took over as Chair at the AGM with Vice Chairs Simone and Philip, as well as new VCs Nina Pindham and Warren Percival.

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 stood down as Company Secretary at the AGM and was succeeded by Lucy Bruce Jones. The charity's registered office was changed at the same time.

Risk

The Council carries out a formal risk review annually and monitors risk between times. This took place in September 2021 and the Council continues to monitor all risks including the ongoing impact of the Covid-19 pandemic.

In addition, UKELA assesses risks presented by major events outside the usual seminar format by means of a risk assessment in each case. In 2021, due to the pandemic, no major events took place in person. All events were run via online platforms.

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

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COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

governance guidelines are included in UKELA's operating manual, which is kept under regular review.

Method of appointment or Election of Council Members

Council Members are appointed annually. The annual general meeting was held during the annual conference, which was held online between 14 and 18 June 2021, during which the results of the election to Council were announced. UKELA was pleased to welcome Odette Chalaby, Peter Harvey, Jane Haviland, Brendan Martyn and Richard Turney to the trustee team and also to thank those trustees who stood down as their terms of office came to an end – Karen Blair, Veneta Cooney, Haydn Davies, Penny Latorre, Kirsty Schneeberger and Simon Tilling. There was a quorum of members in attendance at the AGM, which was held in accordance with our governing documents and the Charity Commission's special guidelines put in place to help charities continue their governance during the pandemic. New Trustees received induction from the Executive Director.

The Charity has no issued share capital or debentures, hence there are no directors' interests.

Public benefit

When planning our activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit. All activities are undertaken in relation to the purposes of the Charity as per its governing document and for the furtherance of public benefit.

Main Activities and Achievements during 2021

The UK Environmental Law Association (UKELA) aims to make better law for the environment. This is achieved by providing training and promoting knowledge exchange between professionals working in the environmental sector, as well as by providing information and public education on environmental law, rights and responsibilities.

Overview

The highlights of the year were:

- **Annual Conference:** Our annual conference from 13 to 17 June was held online for the second year in a row. Just under 400 members signed up, watching from across the UK and overseas. Innovations for 2021 included running the Working Party sessions in the early part of the week in individual sessions, a film club and debate and academic and international sessions. UKELA would like to thank all our speakers, chairs of sessions, sponsors and the organising team for their hard work and commitment to make the conference such a success. Thank you to 39 Essex Chambers, Francis Taylor Building, Landmark Chambers, 6 Pump Court, RSK and Ramboll UK for their generous sponsorship;
- **Scottish Annual Conference; Northern Irish Annual Conference:** Both our Scottish and Northern Irish Annual Conferences were held online, both taking place in September. We were pleased to reinstate the NI conference back into our events calendar. UKELA would like to thank all our speakers, chairs of sessions and the committees for their hard work in bringing the conference to fruition;
- **Annual Garner lecture:** November saw us host our annual Garner lecture at which we were honoured to hear from Professor Sir Partha Dasgupta, author of *The Economics of Biodiversity*, the global review commissioned by HM Treasury and published in 2021. Professor Dasgupta spoke to an audience watching both in London and online; and participated in a lively and entertaining question session. We are very grateful to Professor Dasgupta for joining us and to Freshfields for hosting and sponsoring our first hybrid event in 2021.

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COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

- **Consultations:** 2021 saw us continue to respond to a number of key consultations on important environmental issues, including the Environment Act 2021, as well as the establishment of the Office for Environmental Protection and Environmental Standards Scotland. UKELA responded to as many as possible, with 11 consultation responses delivered across the year. This vital work, led by our Working Parties (WP) and the Governance and Devolution Group (GDG), ensured that UKELA's expert voice was heard and members' views were represented. We are grateful to the WP and GDG members for their hard work in submitting such a high volume of responses.
- **COP26 events and activities:** We responded to the keynote event of the year in a number of ways. We published a number of sectoral notes which sought to address how different sectors were responding to the climate change, including the waste and water industry regulation; nature conservation; corporate law and financial services regulation. We provided our members with daily podcasts from Glasgow to help keep them abreast of the day to day proceedings of the conference itself.
- **New team members:** December saw us engage 2 new members of the UKELA staff team to work on fixed term projects relating to our work on governance and devolution; and on our review of the Law and Your Environment content. We are delighted to welcome Chloe Anthony and Alice Brunton to the organisation.
- **Comms updating project:** We were pleased, at the end of the year, to start work on updating our comms output, which will include a refresh of our public information website, Law and Your Environment. A digital design company has been engaged to advise us on the look and feel of our digital output from our websites through to social media.
- **Annual membership:** Annual membership remained buoyant despite the impact of the pandemic. We remain very grateful to our members for their continued loyalty and support, for our fundraising efforts where we raised in excess of £9,000 in the year.

Honorary President and Patrons

UKELA is very grateful to our patrons: Honorary President, Right Hon Lord Carnwath of Notting Hill CVO, Maria Adebowale, Tom Burke, Prof Sir Malcolm Grant CBE, Prof Sir Francis Jacobs QC, Bishop James Jones, Rt Hon Lord Justice Lindblom, Prof Richard Macrory QC, Professor Colin Reid, Lord Woolf of Barnes and Baroness Young of Old Scone.

Lord Carnwath stood down as our President in November after 15 years in the role and was succeeded by Lord Justice Lindblom. Our particular thanks go to Lord Carnwath for his long service as our President and we look forward to continuing our relationship with Lord Justice Lindblom.

Volunteer support

A huge vote of thanks goes to all our volunteers. As ever, the backbone of UKELA is the membership, which continues to support the organisation with suggestions, organising and attending events, sharing ideas and knowledge and generally making the organisation work effectively.

Council Members and other members of the Charity continued to provide their services on a voluntary basis - on our Governance and Devolution Group, Working Parties, the Executive Committee, Regional Groups, Devolved Administration committees, Membership Development team, student and young UKELA teams and in other ways. UKELA enjoys a high level of support from engaged and knowledgeable volunteers who provide the governance, organisation of major events and advice on the formulation of UKELA's published views. UKELA is fortunate to find such a supply of committed volunteers amongst its members and Trustees, who are busy working professionals.

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COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

Future Plans

2022 will be a busy year:

- We will continue the work undertaken in 2021 on our strategic aims, continuing to embed them into the fabric of the organisation and undertaking regular reviews to be clear that they remain fit for purpose and reflective of the world in which the charity operates;
- Our annual conference will take place online over the week of 13 to 17 June 2022 with watching hubs around the UK if national restrictions allow. As ever, Conference Week will offer a wide range of topical content for our members;
- We will continue to monitor and respond to the Government's legislative programme across all nations of the UK. We will continue to build on our close relationships with the newly established independent regulatory bodies across the UK;
- We will continue with our key aim to improve the diverse and inclusive nature of our organisation, through our speaker line up at events, to representation across our volunteer cohort and the Board;
- We will continue with our successful online events and other activities to ensure that all of our members, both in the UK and overseas, can benefit from the extensive programme we are putting in place;
- We will move forward rapidly with our review of our online presence, to produce an online footprint that is up to date, modern, easy to use and in line with our charitable objects and strategic aims.

Financial Review and Reserves policy

The Charity ended the year with a net movement on unrestricted funds of surplus of £17,966, excluding the donations to the Lord Nathan Memorial Fund.

At the year-end there was some £115,073 in the unrestricted general fund, which is above the unrestricted reserves policy limit stated below.

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

UKELA keeps in reserve (excluding the endowment and designated funds) a sufficient sum to cover working capital volatility, agreed future project and capital spend and the estimated quantification of identified risks. As at the year end, the sum of £45.0k is considered to be adequate for the purpose of meeting such potential requirements. This policy is reviewed annually as a minimum or more frequently if there are substantial changes to income or expenditure or the level of risk UKELA faces.

The trustees agreed, at their meeting of 23 November 2020, to expand the use to which funds raised from donations to the Lord Nathan Fund for the Endowment could be put. Funds were raised in the first instance to maintain and update the Law and Your Environment website. All donors were contacted to seek their agreement to a change allowing development of the charity's online presence more generally, including the main UKELA website. This was approved. As such, in future periods, the remaining £35,831 will be used in this slightly expanded way, enabling us to bring our 2 websites into line with each other with a fresh, up to date look and feel. It will also enable us to streamline and update information on Law and Your Environment, so that it sits neatly alongside our main website and other sources of information in the wider market, whilst continuing to provide a source of information in a clear and accessible way for the general public that reflects today's themes and concerns.

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COUNCIL OF MANAGEMENT'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

The Council of Managements Report has been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

Approved by order of the members of the board of Council of Management and signed on their behalf by:



.....
Ned Westaway
Chair
Date: 30th March 2022

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

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 2021..

Responsibilities and basis of report

As the Council of Management of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Signed:

Dated: 5 April 2022

Cara Miller ACCA

910 The Crescent
Colchester Business Park
Colchester
Essex
CO4 9YQ

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 2021**

	Note	Unrestricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income and endowments from:					
Donations and subscriptions	3	88,010	160	88,170	84,453
Charitable activities	4	44,640	-	44,640	10,190
Bank interest		86	-	86	676
Other income		585	-	585	-
Total income and endowments		133,321	160	133,481	95,319
Expenditure on:					
Charitable activities	5	115,355	-	115,355	113,876
Total expenditure		115,355	-	115,355	113,876
Net movement in funds		17,966	160	18,126	(18,557)
Reconciliation of funds:					
Total funds brought forward		97,107	35,671	132,778	151,335
Net movement in funds		17,966	160	18,126	(18,557)
Total funds carried forward		115,073	35,831	150,904	132,778

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

All income and expenditure derive from continuing activities.

The notes on pages 11 to 23 form part of these financial statements.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
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REGISTERED NUMBER: 2133283

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	-	48
Current assets			
Debtors	9	6,199	3,886
Cash at bank and in hand		170,308	154,554
		176,507	158,440
Creditors: amounts falling due within one year	10	(25,603)	(25,710)
Net current assets		150,904	132,730
Total net assets		150,904	132,778
Charity funds			
Endowment funds	11	35,831	35,671
Unrestricted funds	11	115,073	97,107
Total funds		150,904	132,778

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

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



Ned Westaway
 Chair
 Date: 30th March 2022

The notes on pages 11 to 23 form part of these financial statements.

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

The United Kingdom Environmental Law Association (UKELA) is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number 299498) and Registrar of Companies (Company Registration Number 2133283) in England and Wales.

The members of the company are the Council of Management named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The address of the registered office is given in the Charity information on page 1 of these financial statements. The nature of the Charity's operations and principal activities are detailed in the Report of the Council of Management.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The United Kingdom Environmental Law Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The financial statements are presented in sterling which is the functional currency of the Charity and are rounded to the nearest pound.

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

2.2 Going concern

The Council of Management has considered the level of funds currently held and the expected level of income and expenditure projected for 12 months from the date of authorising these financial statements, taking account of material uncertainties including the impact of Covid 19. In the opinion of the Council, the projected income and expenditure is sufficient with the level of reserves held for the Charity to be able to continue as a going concern, after considering all relevant material uncertainties.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Annual subscriptions, which are payable on 1 January and run for a calendar year, are recognised in the Statement of Financial Activities evenly over the calendar year provided that they are received before the financial year-end. Subscriptions received for that calendar year after the year-end are taken to income wholly in the following financial year. Subscriptions received for the following calendar year are carried forward in the accounts as deferred income.

Conference income is recognised in the accounting year in which the conference is held.

Gift Aid donations are recognised at the point when the related income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. Governance costs are those incurred in connection with the running of the Charity and compliance with constitutional and statutory requirements. Support costs are allocated across charitable activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

IT equipment	- 3 years straight line
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2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 9. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 10. Taxation and social security are not included in the financial instruments' disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council of Management in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council of Management for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the Charity, other than when Expendable Endowment funds, in which case the funds are treated analogously to restricted funds. Income from Expendable Endowment funds is carried forward as part of the funds and used solely for fund purposes.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. Income from donations and subscriptions

	Unrestricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations and subscriptions				
Membership subscriptions	60,347	-	60,347	64,664
Gift aid on qualifying subscriptions	2,864	-	2,864	2,493
Events and seminars income	15,077	-	15,077	10,519
Donations to Lord Nathan Fund	-	160	160	160
Other donations	9,722	-	9,722	6,617
Total 2021	88,010	160	88,170	84,453
<i>Total 2020</i>	<i>84,293</i>	<i>160</i>	<i>84,453</i>	

In 2020 all donations to the Lord Nathan Fund were to Endowment funds. All other income from donations and subscriptions were to Unrestricted funds.

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Annual conference attendance fees	19,440	19,440	4,640
Annual conference sponsorship	25,200	25,200	5,550
Total 2021	44,640	44,640	10,190
<i>Total 2020</i>	<i>10,190</i>	<i>10,190</i>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. Analysis of expenditure on charitable activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable activities	99,967	15,388	115,355	113,876
<i>Total 2020</i>	<i>100,661</i>	<i>13,215</i>	<i>113,876</i>	

In 2020, all expenditure on charitable activities was from Unrestricted funds.

Analysis of direct costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	85,319	76,140
Annual Conference expenses	-	10,972
Events, meeting and conferences	3,103	7,031
Membership fees & expenses	1,245	413
Training	846	104
Travel expenses	832	445
IT, audio and video broadcast strategy	6,822	5,556
Design consultancy	1,800	-
Total 2021	99,967	<i>100,661</i>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5. Analysis of expenditure on charitable activities (continued)

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Depreciation	48	182
Governance costs	4,747	3,420
Bookkeeping & other professional fees	4,106	3,424
Sundry	250	406
Photocopying, printing, stationery and mailing	360	377
Telephone and fax	1,680	1,571
Insurance	516	498
Bank charges	2,158	1,719
IT expenses	1,523	1,618
Total 2021	15,388	13,215

Governance costs incurred in the year relate to the Independent Examiners fee of £3,540 (2020: £3,420) and other accounting costs of £1,207 (2020: £Nil).

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6. Staff costs

	2021	<i>2020</i>
	£	£
Wages and salaries	78,941	<i>71,519</i>
Social security costs	2,165	<i>1,464</i>
Contribution to defined contribution pension schemes	4,213	<i>3,157</i>
	85,319	<i>76,140</i>

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

	2021	<i>2020</i>
	No.	No.
Employees	4	<i>4</i>

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

7. Council of Management's remuneration and expenses

During the year, no Council Members, who comprise the Key Management Personnel of the Charity, neither received nor waived any remuneration or other benefits (*2020 - £NIL*).

During the year ended 31 December 2021, no Council Member expenses have been incurred (*2020 - £NIL*).

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8. Tangible fixed assets

	IT equipment £
Cost or valuation	
At 1 January 2021	550
At 31 December 2021	550
Depreciation	
At 1 January 2021	502
Charge for the year	48
At 31 December 2021	550
Net book value	
At 31 December 2021	-
<i>At 31 December 2020</i>	48

9. Debtors

	2021 £	2020 £
Prepayments and accrued income	6,199	3,886
	6,199	3,886
	6,199	3,886

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10. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,158	5,505
Other taxation and social security	3,797	1,164
Other creditors	586	84
Accruals and deferred income	14,062	18,957
	25,603	25,710
	25,603	25,710
	2021 £	2020 £
Deferred income at 1 January 2021	13,257	5,059
Resources deferred during the year	10,522	13,257
Amounts released from previous periods	(13,257)	(5,059)
	10,522	13,257
	10,522	13,257

Deferred income relates to Membership fees which are to be applied to the following financial year.

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11. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General fund	97,107	133,321	(115,355)	115,073
Endowment funds				
Expendable Endowment fund	35,671	160	-	35,831
Total of funds	132,778	133,481	(115,355)	150,904

In 2008, the Council established the Lord Nathan Memorial Fund for the Environment in two parts. £20,000 was originally transferred into a designated fund to help under-write the Fund and donations were received into an expendable endowment fund. In 2020, the Council of Management passed a motion to release the designated fund back into the General fund.

The purpose of the Expendable Endowment fund, which celebrates the work of Lord Nathan as a past president of the Charity, is to pay for the development and upkeep of public information websites "The Law and Your Environment" and www.environmentlaw.org.uk. At the Council meeting on 23 November 2020, the Council Members approved the expansion of the above terms to include the development of the Charity's online presence more generally, including the main UKELA website.

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**NOTES TO THE FINANCIAL STATEMENTS
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11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds					
Designated funds					
Designated Fund	20,000	-	-	(20,000)	-
General funds					
General fund	95,824	95,159	(113,876)	20,000	97,107
Total Unrestricted funds	115,824	95,159	(113,876)	-	97,107
Endowment funds					
Expendable Endowment fund	35,511	160	-	-	35,671
Total of funds	151,335	95,319	(113,876)	-	132,778

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £
Current assets	140,676	35,831	176,507
Creditors due within one year	(25,603)	-	(25,603)
Total	115,073	35,831	150,904

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NOTES TO THE FINANCIAL STATEMENTS
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12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Endowment funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	48	-	48
Current assets	122,769	35,671	158,440
Creditors due within one year	(25,710)	-	(25,710)
Total	<u>97,107</u>	<u>35,671</u>	<u>132,778</u>

13. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2021 (2020: £Nil).