Docusign Envelope ID: BAC8A01A-C218-856E-80EC-557634F0226E

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 2025

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

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THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

(A company limited by guarantee and registered charity)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2025

Council of Management	Warren Percival, Chair (resigned 20 June 2025)[1] Peter Harvey, Vice Chair[1] Emma Lui Nina Pindham, Chair[1] Estelle Dehon Simone Davidson, Vice Chair[1] Christian Jowett, Vice Chair (resigned 20 June 2025)[1] Phil Hunter, Vice Chair (resigned 20 June 2025)[1] Jane Haviland Alison York, Vice Chair[1] Richard Turney (resigned 20 June 2025) Brendan Martyn Helen Mitcheson, Vice Chair[1] Odette Chalaby Ben Stansfield James Sanderson, Honorary Treasurer[1] Safiyah Islam Toby Fisher Simon Tilling Omolola Mabel Demokun Stephanie David (appointed 20 June 2025) Alan Fieldsend (appointed 20 June 2025) Merrow Golden (appointed 20 June 2025) David Kay (appointed 20 June 2025) [1] Members of Executive Committee
Company registered number	2133283
Charity registered number	299498
Registered office	7th Floor 3 More London Riverside London SE1 2AQ
Executive Director	Gareth de Graaff

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL OF MANAGEMENT AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner	MHA 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

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THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

(A company limited by guarantee and registered charity)

COUNCIL OF MANAGEMENT'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

Council members present their annual report together with the financial statements of the United Kingdom Environmental Law Association ("UKELA") for the year 1 January 2025 to 31 December 2025. 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 2019) as amended by Update Bulletin 1. 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 direction of the organisation and to monitor performance against agreed targets. UKELA is currently delivering against its 2025-30 strategy which the Council developed in early 2025. This work has been, and continues to be, undertaken by the staff team, comprising Gareth de Graaff as Executive Director (ED), Pippa Heggie as Membership Development Manager, Dr Paul Stookes as Law and Policy Advisor, Louise Hotchkiss as Communications Manager, and Roseanna Peppiatt as Group Coordinator. The Trustees acknowledge the commitment and effort shown by UKELA's staff, whose work is essential to the effective and successful running of the Charity.

The staff are also supported by a large network of volunteers across the organisation, and they would like to express their sincere appreciation for the important contribution this group makes.

The Council met four times during the year. The UKELA chair during the financial year was Warren Percival until July 2025, and was then succeeded by Nina Pindam who continues in the chair role.

The chairs was supported by vice chairs, Philip Hunter (until July 2025), Christian Jowett (until July 2025), Simone Davidson, Peter Harvey (from July 2025), Alison York (from July 2025) and Helen Mitcheson (from July 2025).

The chairs were further supported by Treasurer James Sanderson.

The chair, vice chairs and treasurer form the Executive Committee. The Executive Committee oversaw UKELA's day-to-day operations between Council meetings. Council members undertook a variety of roles ranging from co-ordinating the programme for the annual conference 2025, delivering on the UKELA 2025-2030 strategy, developing new specialist groups, driving EDI efforts, supporting income generation initiatives, acting as liaison to the wider network of UKELA groups and establishing stronger international partnerships. In addition, they have provided support to the ED on special projects / tasks, financial matters, communications and contractual arrangements.

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Risk
The Council carries out a formal risk review annually and monitors risk between times. This took place in April 2025 and was agreed by Council at the meeting on 07 May 2025. Council continues to monitor all risks on an ongoing basis and in addition, UKELA assesses risks presented by major events outside the usual seminar format by means of a risk assessment in each case. In 2025, two major events took place in person, the Annual Conference in Bristol and the Annual Garner lecture. All other in-person events were significantly smaller or hosted online.

UKELA adheres to legal requirements covering charity governance, employment, data protection, equality, and intellectual property. It maintains a small group of trustees responsible for reviewing new contracts. Its approach to risk management and governance is set out in an operating manual that is regularly updated.

Method of appointment or Election of Council Members
Council members are appointed following election by the membership annually for terms of 4 years. The annual general meeting was held in-person during the annual conference, which was held on the 20 and 21 June 2025, during which the results of the election to Council were announced.

UKELA was pleased to welcome Merrow Golden, Stephanie David, David Kay and Alan Fieldsend as new trustees. Warren Percival, Christian Jowett, Philip Hunter and Richard Turney KC stood down as trustees at the end of their terms. The UKELA chair, council, staff team and wider membership are incredibly grateful to Warren, Christian, Philip and Richard for all of their efforts in their roles and their commitment to the work of UKELA.

There was a quorum of members in attendance at the AGM, which was held in accordance with our governing documents. Our 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 2025
UKELA works to improve environmental law by delivering training and encouraging knowledge sharing among professionals in the sector. It also supports public understanding by providing information and education on environmental law, including related rights and responsibilities.

Overview
The highlights of the year were:

Annual Conference: Our annual conference was held in Bristol and was incredibly successful. The conference explored the future of environmental law in a rapidly changing world. With the theme 'Back to the Future - Environmental law in a New Era', the conference brought together leading experts, practitioners, and policymakers, to discuss critical issues shaping the field. The conference consisted of five plenary sessions covering topics such as climate change, sustainability reporting, PFAS, energy and waste.

UKELA extends its thanks to all speakers, session chairs, sponsors, and the organising team for their dedication and hard work in delivering a successful conference. Special appreciation goes to all sponsors, particularly Francis Taylor Building, Landmark Chambers, RSK, and Cornerstone Barristers for their principal support.

Scottish Annual Conference: The Scottish Annual Conference was held online again in November. UKELA extends its thanks to all speakers, session chairs, and committee members for their efforts and dedication in making the event possible.

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Annual Garner lecture: November saw us host our annual Garner lecture. We were honoured to be joined by Barbara, Baroness Young of Old Scone as our guest speaker. Member of the House of Lords since 1997 with special interests, among others, in the environment, agriculture, land use, planning, natural resources and climate change.

Having recently stood down as Chair of the Woodland Trust and the Royal Veterinary College, she is Chair of the Labour Climate and Environment Forum, Director of Peers for the Planet and Commissioner at the Food, Farming and Countryside Commission. The session was very kindly chaired by Tom Burke, the co-founder of Third Generation Environmentalism, an Honorary Professor at University College, London and a Senior Associate at the Cambridge Institute for Sustainability Leadership.

We were delighted to be able to host the event in person in London, with watching hubs joining us from around the UK, with over 200 delegates taking part. We are grateful to Ashurst for hosting and sponsoring.

Consultations: In 2025, UKELA continued to engage with a range of important environmental consultations, completing and submitting 28 responses and calls for evidence over the course of the year. This work, coordinated by our Specialist Groups and the Governance and Devolution Group, played a key role in ensuring UKELA's expert perspective was represented and its members' views were reflected. We are very grateful to the convenors of these groups for their leadership and coordination, as well as to all UKELA members who contributed their time and expertise, enabling such a significant number of high-quality submissions.

Equality and Diversity: UKELA welcomed its third intake of mentees as part of the James Adler mentoring programme. The programme has been a great success for a number of years, having commenced in 2023. During 2025, UKELA welcomed 11 mentees into the programme and are incredibly grateful to both the mentees and mentors for all of their hard work and dedication, ensuring this programme goes from strength to strength.

ESG: UKELA developed its first ESG policy in 2023, with the ambition of driving forward the organisations ESG initiatives during 2024. The policy was implemented effectively and UKELA was able to produce its inaugural ESG report during the first quarter of 2025. This report not only set out the progress that had been made against the policy and associated targets but also quantified UKELA's carbon footprint for the first time in UKELA's history.

Annual membership: Annual membership increased year-on-year in 2025, and we anticipate this growth will continue throughout 2026. We are very grateful to our members for their ongoing loyalty and support.

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

Volunteer support
UKELA is deeply grateful for the steadfast support of its network of member volunteers. The organisation's success depends entirely on the continued engagement of its membership, who help drive its work by suggesting and organising events, attending activities, sharing ideas and expertise, and contributing to the coordination of consultation responses.

Council members and other charity members continue to volunteer their time across a wide range of roles, including the Governance and Devolution Group, specialist working groups, the Executive Committee, regional groups, devolved administration committees, the membership development team, and the student and junior UKELA groups, among others. UKELA benefits greatly from this active and knowledgeable volunteer base, which provides governance support, helps organise major events, and contributes to the development of UKELA's published positions. The organisation is fortunate to have such committed volunteers among both its members and trustees, all of whom are active professionals in their fields.

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Future Plans
In 2026, we will continue to deliver on the priorities set out in our strategic plan, improving the organisation's operational efficiency, strengthening communication and engagement with members, supporting membership retention and growth, and helping to develop the next generation of environmental professionals.

Planning for our Annual Conference is already well advanced. It will be held in person at the University of Warwick in June, where we anticipate welcoming around 300 delegates to debate and discuss the most pressing environmental issues facing the UK.

We will also continue to expand our work on ESG and EDI, with a particular emphasis on growing and delivering our mentoring programme.

In addition, we will monitor and respond to the Government's legislative agenda across all parts of the UK, remaining ready to engage with any opportunities or challenges arising.

Finally, we will continue to enhance the value of UKELA membership through an ongoing review of our successful events programme - delivered online, in hybrid format, and in person - as well as our written communications and other activities, ensuring that all members, both in the UK and internationally, continue to benefit from their involvement.

Financial review and reserves policy
The charity ended the year with a net movement on unrestricted funds with a surplus of £4,036, excluding the donations to the Lord Nathan Memorial Fund. At the year-end there was some £109,059 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 £60,000 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 Council of Management's 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:

Nina Pindham
.....
Nina Pindham
Chair

Date: June 10, 2026

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THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

(A company limited by guarantee and registered charity)

STATEMENT OF COUNCIL OF MANAGEMENT'S RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2025

The Council of Management (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Council of Management's 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 Council of Management to prepare financial statements for each financial year. Under company law, the Council of Management must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Council of Management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Council of Management are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Nina Pindham

.....

Nina Pindham
Chair

Date: June 10, 2026

Docusign Envelope ID: BAC8A01A-C218-856E-80EC-557634F0226E

THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

(A company limited by guarantee and registered charity)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025.

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.

Cara Miller

Signed: Dated: June 10, 2026

Cara Miller ACCA

MHA
910 The Crescent
Colchester, United Kingdom

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

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THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

(A company limited by guarantee and registered charity)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:				
Donations and subscriptions	3	**90,888**	**90,888**	*88,161*
Charitable activities	4	**120,640**	**120,640**	*108,871*
Bank interest		**2,872**	**2,872**	*3,303*
Other income		**4,227**	**4,227**	*3,776*
Total income		**218,627**	**218,627**	*204,111*
Expenditure on:				
Charitable activities	5	**214,591**	**214,591**	*210,465*
Total expenditure		**214,591**	**214,591**	*210,465*
Net movement in funds		**4,036**	**4,036**	*(6,354)*
Reconciliation of funds:				
Total funds brought forward		**105,023**	**105,023**	*111,377*
Net movement in funds		**4,036**	**4,036**	*(6,354)*
Total funds carried forward		**109,059**	**109,059**	*105,023*

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.

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THE UNITED KINGDOM ENVIRONMENTAL LAW ASSOCIATION

(A company limited by guarantee and registered charity)
REGISTERED NUMBER: 2133283

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		*2024 £*
Fixed assets					
Tangible assets	8		**-**		*-*
Current assets					
Debtors	9	**1,294**		*6,855*	
Cash at bank and in hand		**132,048**		*127,932*	
		133,342		*134,787*	
Current liabilities					
Creditors: amounts falling due within one year	10	**(24,283)**		*(29,764)*	
Net current assets			**109,059**		*105,023*
Total net assets			**109,059**		*105,023*
Charity funds					
Unrestricted funds	11		**109,059**		*105,023*
Total funds			**109,059**		*105,023*

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:

Nina Pindham

.....

Nina Pindham
Chair
Date:June 10, 2026

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

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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. 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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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.

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2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following basis:

IT equipment	- 3 years straight line

2.7 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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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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3. Income from donations and subscriptions

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Donations and subscriptions			
Membership subscriptions	73,614	**73,614**	*67,838*
Events and seminars income	17,024	**17,024**	*20,053*
Other donations	250	**250**	*270*
Total 2025	90,888	**90,888**	*88,161*

In 2024 all other income from donations, events and subscriptions was to unrestricted funds.

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Annual conference attendance fees	61,890	**61,890**	*57,121*
Annual conference sponsorship	58,750	**58,750**	*51,750*
Total 2025	120,640	**120,640**	*108,871*
Total 2024	*108,871*	*108,871*	

In 2024 all other income from conference attendance and sponsorship was to unrestricted funds.

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5. Analysis of expenditure on charitable activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	*Total funds 2024 £*
Charitable activities	193,676	20,915	**214,591**	*210,465*
Total 2024	*192,201*	*18,264*	*210,465*	

In 2024, all expenditure on charitable activities was from unrestricted funds.

Analysis of direct costs

	Total funds 2025 £	*Total funds 2024 £*
Staff costs	**118,583**	*105,770*
Staff development	**(250)**	*575*
Annual Conference expenses	**53,390**	*60,048*
Events, meeting and conferences	**2,194**	*7,865*
Membership fees & expenses	**1,996**	*2,059*
Training	**179**	-
Travel expenses	**7,722**	*6,746*
Student Bursary Partnership	**4,295**	*1,836*
IT, audio and video broadcast strategy	**5,567**	*7,302*
Total 2025	**193,676**	*192,201*

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5. Analysis of expenditure on charitable activities (continued)

Analysis of support costs

	Total funds 2025 £	*Total funds 2024 £*
Governance costs	**6,556**	*7,222*
Bookkeeping & other professional fees	**6,946**	*3,832*
Sundry	**1,193**	*1,113*
Recruitment costs	**-**	*199*
Photocopying, printing, stationery and mailing	**464**	*800*
Telephone and fax	**2,103**	*1,755*
Insurance	**431**	*419*
Bank charges	**2,142**	*2,496*
IT expenses	**1,080**	*406*
Repairs and maintenance	**-**	*22*
Total 2025	**20,915**	*18,264*

Governance costs incurred in the year relate to the Independent Examiners fee of £4,740 (2024: £4,150), other accounting costs of £1,466 (2024: £1,806) and Trustee expenses of £Nil (2024: £1,266).

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6. Staff costs

	2025 £	*2024* *£*
Wages and salaries	**112,329**	*98,524*
Social security costs	**1,109**	*2,665*
Contribution to defined contribution pension schemes	**5,145**	*4,581*
	118,583	*105,770*

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

	2025 No.	*2024* *No.*
Employees	**5**	*5*

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 of Management received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 December 2025, expenses totalling £Nil were reimbursed or paid directly to Council Members in relation to travel, subsistence and professional subscription costs *(2024 - £1,513 to 10 Members)*.

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8. Tangible fixed assets

	IT equipment £
At 1 January 2025	**550**
Disposals	**(550)**
At 31 December 2025	**-**
At 1 January 2025	**550**
On disposals	**(550)**
At 31 December 2025	**-**
Net book value	
At 31 December 2025	**-**
At 31 December 2024	*-*

9. Debtors

	2025 £	*2024 £*
Prepayments and accrued income	**1,294**	*6,855*
	1,294	*6,855*

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10. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Trade creditors	**894**	*7,158*
Other taxation and social security	**1,325**	*2,710*
Other creditors	**1,750**	*688*
Accruals and deferred income	**20,314**	*19,208*
	24,283	*29,764*

	2025 £	*2024 £*
Deferred income at 1 January 2025	**15,058**	*2,985*
Resources deferred during the year	**15,574**	*15,058*
Amounts released from previous periods	**(15,058)**	*(2,985)*
	15,574	*15,058*

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 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
Designated funds				
Designated Fund	**1,286**	**-**	**-**	**1,286**
General funds				
General fund	**103,737**	**218,627**	**(214,591)**	**107,773**
Total Unrestricted funds	**105,023**	**218,627**	**(214,591)**	**109,059**

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11. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	*Income* £	*Expenditure* £	*Balance at 31 December 2024* £
Unrestricted funds				
Designated funds				
Designated Fund	*1,286*	-	-	*1,286*
General funds				
General fund	*110,091*	*204,111*	*(210,465)*	*103,737*
Total Unrestricted funds	*111,377*	*204,111*	*(210,465)*	*105,023*

The purpose of the Designated 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. This amount continues to be ringfenced for future website maintenance costs in memory of Lord Nathan.

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12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	133,342	**133,342**
Creditors due within one year	(24,283)	**(24,283)**
Total	109,059	**109,059**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Total funds 2024 £*
Current assets	*134,787*	*134,787*
Creditors due within one year	*(29,764)*	*(29,764)*
Total	*105,023*	*105,023*

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 2025.