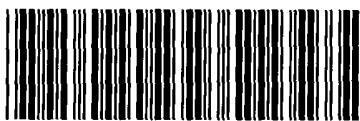


REGISTERED COMPANY NUMBER: SC346979 (Scotland)
REGISTERED CHARITY NUMBER: SC040000

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 December 2014
for**

**Environmental Law Centre Scotland
Limited**

SATURDAY



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SCT

24/10/2015

#64

COMPANIES HOUSE

MacMillan Craig
Chartered Accountants
Festival Business Centre
150 Brand Street
Glasgow
G51 1DH

**Environmental Law Centre Scotland
Limited**

**Contents of the Financial Statements
for the Year Ended 31 December 2014**

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**Environmental Law Centre Scotland
Limited**

**Report of the Trustees
for the Year Ended 31 December 2014**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC346979 (Scotland)

Registered Charity number
SC040000

Registered office
65 George Street
Paisley
PA1 2JY

Trustees
Ms J M Hutton
W C Jess
Ms F McCartney

Company Secretary
Ms F McCartney

Independent examiner
D C H Carslaw CA
MacMillan Craig
Chartered Accountants
Festival Business Centre
150 Brand Street
Glasgow
G51 1DH

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Environmental Law Centre Scotland was incorporated as a company limited by guarantee and commenced operation on 12 August 2008 taking over the business of the unincorporated Environmental Law Centre Scotland. The management of the company is the responsibility of the trustees who are appointed in accordance with the Memorandum and Articles of Association.

Recruitment and appointment of new trustees

The law centre is a membership organisation, and trustees have been elected from the pool of members joining the organisation.

Induction and training of new trustees

Training is carried out in the first year of operation for all trustees. New trustees recruited are provided with an induction pack and an induction meeting with the Chair of the Board.

All trustees receive appropriate training in financial, governance and other matters such as conflicts of interest and conduct of board meetings.

**Environmental Law Centre Scotland
Limited**

**Report of the Trustees
for the Year Ended 31 December 2014**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The organisational structure of the charity is fairly straightforward, in keeping with its size and resources. Most decisions on the operation of the charity are taken by the trustees, with delegated authority to the chair to make decisions affecting the day to day operation of the charity. The chair and one trustee took on the role of supervising temporary staff when employed. Trustees' views are sought by email or telephone in between meetings.

As the law centre has no permanent members of staff, the trustees of the law centre are required to be involved in day to day matters for the law centre. Communication took place by email, conference calls and meetings as required.

Risk management

The main risks the charity is exposed to are lack of resources, and in particular financial resources. The charity has been unable to find funds to employ permanent members of staff. However, this has been mitigated by the voluntary work done by trustees and by volunteers.

There are further risks in terms of the potential misuse of funds. The following procedures have been put in place to deal with such risks. Firstly, at each trustees meeting, the trustees review the level of resources, particularly finances, and make appropriate decisions accordingly. Cheques require the signature of two trustees. An appropriate policy of insurance is held which maintains cover in the event of a claim.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are:

- (1) To advance education and, in particular, to increase knowledge and awareness of the law in the fields of environmental law including areas of planning, transport, human rights, pollution control, nature conservation, human health and in areas of cultural and natural heritage.
- (2) To promote environmental protection by the availability of, and facilitating access to, legal advice, assistance and representation.
- (3) To promote the protection of human health insofar as it relates to the environmental effects on human health.
- (4) To advance community development insofar as community groups, community councils, groups of individuals and others are seeking to promote environmental protection within their communities and to seek to understand legal protection of the environment by the availability of, and facilitating access to, legal advice, assistance and representation.
- (5) To promote the advancement of human rights insofar as human rights relate to environmental protection.

Significant activities

The charity has undertaken work in assisting other better resourced NGOs in campaigning work.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Due to lack of resources and funding, the charity did not undertake any new projects in the year under review.

FINANCIAL REVIEW

Reserves policy

The charity considers it prudent to accrue free reserves amounting to three months' planned expenditure to enable it to carry on activities in the event of short term funding gaps. The funding position has not allowed that position to be achieved in this financial year, but the risk is thought to be small at this time given that the centre does not have permanent staff and runs on a mainly voluntary position. Should the position in relation to staffing change, the reserves position requires to be reviewed.

Investment policy and objectives

The trustees consider that where surplus funds are available, they should be held in a suitable high interest bearing bank account.

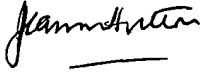
**Environmental Law Centre Scotland
Limited**

**Report of the Trustees
for the Year Ended 31 December 2014**

FUTURE DEVELOPMENTS

Due to the difficulty in accessing funding sources for the charity's operations, the trustees have determined that the charity should be wound up and any surplus funds remaining transferred to Friends of the Earth.

Approved by order of the board of trustees on 23 October 2015 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J M Hutton', with a horizontal line underneath.

Ms J M Hutton - Trustee

**Independent Examiner's Report to the Trustees of
Environmental Law Centre Scotland
Limited**

I report on the accounts for the year ended 31 December 2014 set out on pages five to eight.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

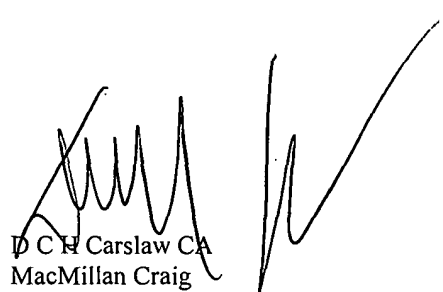
Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

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



D C H Carslaw CA
MacMillan Craig
Chartered Accountants
Festival Business Centre
150 Brand Street
Glasgow
G51 1DH

23 October 2015

**Environmental Law Centre Scotland
Limited**

**Statement of Financial Activities
for the Year Ended 31 December 2014**

	Notes	Unrestricted fund £	Restricted funds £	31.12.14 Total funds £	31.12.13 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		200	-	200	-
Investment income	2	3	-	3	5
Incoming resources from charitable activities 3					
Environmental law representation and education		-	-	-	3,106
Total incoming resources		<u>203</u>	<u>-</u>	<u>203</u>	<u>3,111</u>
RESOURCES EXPENDED					
Charitable activities					
Environmental law representation and education		699	-	699	1,962
Governance costs		<u>214</u>	<u>-</u>	<u>214</u>	<u>480</u>
Total resources expended		<u>913</u>	<u>-</u>	<u>913</u>	<u>2,442</u>
NET INCOMING/(OUTGOING) RESOURCES					
		(710)	-	(710)	669
RECONCILIATION OF FUNDS					
Total funds brought forward		1,764	-	1,764	1,095
TOTAL FUNDS CARRIED FORWARD		<u><u>1,054</u></u>	<u><u>-</u></u>	<u><u>1,054</u></u>	<u><u>1,764</u></u>

The notes form part of these financial statements

**Environmental Law Centre Scotland
Limited**

**Balance Sheet
At 31 December 2014**

	Notes	Unrestricted fund £	Restricted funds £	31.12.14 Total funds £	31.12.13 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		1,814	-	1,814	2,664
CREDITORS					
Amounts falling due within one year	6	(760)	-	(760)	(900)
NET CURRENT ASSETS		<u>1,054</u>	<u>-</u>	<u>1,054</u>	<u>1,764</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,054</u>	<u>-</u>	<u>1,054</u>	<u>1,764</u>
NET ASSETS		<u><u>1,054</u></u>	<u><u>-</u></u>	<u><u>1,054</u></u>	<u><u>1,764</u></u>
FUNDS	7				
Unrestricted funds				<u>1,054</u>	<u>1,764</u>
TOTAL FUNDS				<u><u>1,054</u></u>	<u><u>1,764</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2014.

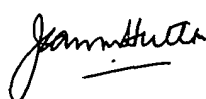
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2014 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 23 October 2015 and were signed on its behalf by:



Ms J M Hutton -Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2014**

**Environmental Law Centre Scotland
Limited**

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2014**

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 January 2014 and 31 December 2014	1,222
DEPRECIATION	
At 1 January 2014 and 31 December 2014	1,222
NET BOOK VALUE	
At 31 December 2014	-
At 31 December 2013	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.14 £	31.12.13 £
Accrued expenses	760	900

7. MOVEMENT IN FUNDS

	At 1.1.14 £	Net movement in funds £	At 31.12.14 £
Unrestricted funds			
General fund	1,764	(710)	1,054
TOTAL FUNDS	1,764	(710)	1,054

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	203	(913)	(710)
TOTAL FUNDS	203	(913)	(710)

**Environmental Law Centre Scotland
Limited**

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2014**

	31.12.14 £	31.12.13 £
INCOMING RESOURCES		
Voluntary income		
Donations	200	-
Investment income		
Deposit account interest	3	5
Incoming resources from charitable activities		
Legal fees	-	3,106
Total incoming resources	203	3,111
RESOURCES EXPENDED		
Charitable activities		
Telephone	485	463
Sundries	70	299
Bank charges	144	-
Rent	-	1,200
	699	1,962
Governance costs		
Accountancy	214	480
Total resources expended	913	2,442
Net (expenditure)/income	(710)	669

This page does not form part of the statutory financial statements