

Fish Legal
Financial statements
for the year ended 31st March 2020

Fish Legal

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Fish Legal

Organisation information

Committee Members	Philip Chamberlain Tim Goode George Graham (Chairman) Mike Heylin OBE Jamie Lamb James Cook - appointed 27/01/2020 Andrew Nathan Charles Nichols Mike Greenwood - appointed 15/10/2019 George Stephenson Dean Luker - appointed 15/10/2019 Mark Lloyd - retired 30/06/2019 Paul Stafford - retired 30/11/2019
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Treasurer	Roland Caley FCA
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Auditors	Adkin Sinclair LLP Sterling House 32 St John Street Mansfield Nottinghamshire NG18 1QJ
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Organisation address	Eastwood House 6 Rainbow Street Leominster Herefordshire HR6 8DQ
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Bankers	Unity Trust Bank PLC 4 Brindleyplace Birmingham B1 2JB
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Fish Legal

Committee Members' report for the year ended 31st March 2020

The Committee Members present their report and the financial statements for the year ended 31st March 2020.

2019/20 has seen notable successes in Court cases brought on behalf of members of Fish Legal against water and sewerage companies.

On the river Kent in Cumbria, the Kent (Westmorland) Angling Association successfully challenged a grant planning permission for a temporary outfall from United Utilities' Kendal Waste Water Treatment Works. Before the claim went to Court, Cumbria County Council conceded that it had failed to follow the correct legal process before granting permission. Nevertheless, United Utilities defended the claim. At a judicial review hearing, the High Court ruled in favour of the club, finding that the environmental impact of the temporary outfall on the river - which is a Special Area of Conservation and a Site of Special Scientific Interest - had not been properly considered.

In October 2019, following a long running litigation Anglian Water lost at trial and was ordered to pay the Cambridge Fish Preservation and Angling Society (CFPAS) for restocking the River Cam following a sewage pollution which wiped out hundreds of fish. The water company appealed but its application was dismissed. The Court went on to rule that Anglian Water must pay indemnity costs (rather than standard or ordinary costs) because of its unreasonable conduct, including its late admission of liability and failure to agree to meet to negotiate a settlement.

Yorkshire Water paid Walton Angling Club £20,000 in compensation six years after the utility giant caused a catastrophic pollution. In October 2013, a pipe rupture resulted in large quantities of raw sewage entering Walton Colliery Lake near Wakefield, killing the fish and all other aquatic life. Subsequent efforts to restock the lake by Yorkshire Water were largely unsuccessful. A compensation claim was made by Fish Legal on behalf of the club and after protracted negotiations, Yorkshire Water finally agreed to pay the claim before court proceedings were issued.

In a further sewage related pollution, Fish Legal acted on behalf of the Vicarage Angling Club in connection with leaks in 2018 from Thames Water pipework into the club's coarse fishery near Weybridge. The pollution led to high volumes of sewage entering Brooklands Lake causing the death of a number of mature carp. The dispute between the parties has now been resolved.

In a case of silt pollution, Fish Legal achieved a substantial out-of-court settlement for a member near Bristol, part of whose carp fishery was blighted by discoloured water from a neighbour's land. The discolouration has now stopped and compensation has been paid by the neighbouring landowner for losses sustained by the fishery.

Fish Legal

Committee Members' report for the year ended 31st March 2020

..... continued

In Scotland, campaigning against damage to inshore waters has been a feature for 2019/20. Fish Legal has been highlighting the Scottish Government's failure to take measures to restore the decimated fish populations of the Firth of Clyde. Following the publication of a report by Government scientists in 2014 showing the high impact on fish populations caused by prawn trawling, the Scottish Government pledged an action programme to restore the ecological condition of the Firth of Clyde by 2020. No measures have yet been taken and the state of the Firth of Clyde remains unchanged.

Action involving damage to the inshore in Scotland is set to continue in late 2020. Permission was granted by the Court of Session for judicial review of a decision by the Scottish Government to refuse a fisheries Pilot proposal designed to test the environmental and economic benefits of creating 'trawl free' potting zones in the Inner Sound of Skye.

Fish Legal continues to push the boundaries of environmental information law, building on the success of its fight to make privatised water and sewerage companies in England and Wales subject to the Environmental Information Regulations, in a new case involving electricity and gas companies. Following a refusal by E.ON UK Plc to provide information to a charter boat owner facing exclusion from areas around a windfarm off the Brighton coast and a subsequent referral to the Information Commissioner a decision notice was published by the Information Commissioner's Office confirming that electricity and gas companies are subject to the same public scrutiny of how their activities affect the environment as the water industry. The decision meant that all utilities have a legal duty to disclose directly to the public the environmental information they hold on request. However, E.ON UK Plc has appealed the decision notice and Fish Legal has joined as a party to fight the appeal.

Looking forward, Fish Legal will be representing the Rhymney and District Angling Club at a trial at the end of 2020 against Caerphilly County Council. Covid-19 restrictions meant the club's April trial was adjourned. The Defendant Council, who applied to the Court to change its defence at the last minute, drained the club's fishery at Parc Cwm Darran without notice in 2013 to carry out desilting works. Club members will be giving evidence about the extent of the fish deaths that resulted from the drain-down, something for which the Council continues to deny responsibility.

In another pending trial, Fish Legal will be representing a riparian member against a local farmer in a case involving damage to a salmon and sea trout fishery on the River Taw. Fisheries experts and angler witnesses will appear at a 5-day trial in January 2021 to give evidence about how the fishery has been dug out, straightened and used as a crossing between fields by vehicles and cattle.

In the last 15 years Fish Legal has won over £1,500,000 in compensation for members impacted by pollution. It has taken the Government to court and developed the law 5 times. It has fought 140 legal cases and advised members on 181 planning threats to fisheries.

Fish Legal

Committee Members' report for the year ended 31st March 2020

..... continued

Structure, governance and management

Fish Legal is an unincorporated association established in 1948 (when it was known as the Anglers' Co-operative Association, and latterly as the Anglers' Conservation Association). Fish Legal has an agreement to work closely with Angling Trust Limited, the national governing body for angling in England.

While they are separate entities, the organisations co-operate fully, share office space and equipment and are managed by the same Chief Executive in a single management structure. The Angling Trust membership team recruits members and raises funds to support the work of both Angling Trust and Fish Legal and Angling Trust's finance team manages Fish Legal's accounts. Angling Trust is a member of Fish Legal and benefits from receiving legal advice on Angling Trust campaigns and advocacy issues. Fish Legal is governed by a Committee, three members of which are also Directors of Angling Trust Limited. All members of the Fish Legal Committee are also Directors of The A.C.A. Trustee Company Limited.

Over the years, Fish Legal has accumulated reserves which allows it to fight legal cases and indemnify its members against any adverse costs that might arise. This fund is held in a separate company, The A.C.A. Trustee Company Limited, a company limited by share capital which was formed in 1948. Those assets are ring-fenced for the purpose of protecting the organisation.

Committee Members

The Committee Members who served during the year are as stated below:

Philip Chamberlain

Tim Goode

George Graham (Chairman)

Mike Heylin OBE

Jamie Lamb

James Cook - appointed 27/01/2020

Andrew Nathan

Charles Nichols

Mike Greenwood - appointed 15/10/2019

George Stephenson

Dean Luker - appointed 15/10/2019

Mark Lloyd retired on 30th June 2019 and Paul Stafford retired on 30th November 2019.

Fish Legal

Committee Members' report for the year ended 31st March 2020

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Statement of Committee Members' responsibilities

The Committee Members are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Committee Members are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the organisation and of the income and expenditure of the organisation for that year.

In preparing these financial statements, the Committee Members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organisation will continue in operation.

The Committee Members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the organisation and enable them to ensure that the financial statements comply with the members' rules. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the persons who is a Committee Member at the date of approval of this report confirm that:

- so far as each Committee Member is aware, there is no relevant audit information of which the organisation's auditor is unaware; and
- each Committee Member has taken all steps that they ought to have taken as a Committee Member to make themselves aware of any relevant audit information and to establish that the organisation's auditor is aware of that information.

This report was approved by the Committee on 23rd September 2020
and signed on its behalf by:

George Graham (Chairman)

Fish Legal

Independent auditor's report to the members of Fish Legal Year ended 31st March 2020

Opinion

We have audited the financial statements of Fish Legal for the year ended 31st March 2020 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the organisation's members, as a body. Our audit work has been undertaken so that we might state to the organisation's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the organisation and the organisation's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the organisation's affairs as at 31st March 2020 and of its income and expenditure for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the organisation in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the committee members' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the committee members have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the organisation's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The committee members are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Fish Legal

Independent auditor's report to the members of Fish Legal (continued) Year ended

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the organisation and its environment obtained in the course of the audit, we have not identified material misstatements in the committee members' report.

We have nothing to report in respect of the following matters where we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of committee members

As explained more fully in the committee members' responsibilities statement, the committee members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the committee members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the committee members are responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Fish Legal

Independent auditor's report to the members of Fish Legal (continued) Year ended

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee members.
- Conclude on the appropriateness of the committee members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organisation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Christopher Adkin FCA (senior statutory auditor)
for and on behalf of Adkin Sinclair LLP
Chartered Accountants & Statutory Auditor
Sterling House
32 St John Street
Mansfield
Nottinghamshire
NG18 1QJ**

23rd September 2020

Fish Legal

Income and Expenditure Account for the year ended 31st March 2020

		2020		2019
	£	£	£	£
Income				
Membership		426,049		409,688
Donations and legacies		5,347		12,519
Legal department - recovered costs		171,049		76,434
Other income		20,000		24,399
		<u>622,445</u>		<u>523,040</u>
Expenditure				
Legal Department				
Gross pay, NI and pensions	278,632		269,631	
Other staff and agency costs	16,563		-	
Expert and Counsel fees	85,338		83,550	
Travel and disbursements	1,653		2,989	
		<u>382,186</u>		<u>356,170</u>
Overheads				
Training costs	1,183		2,314	
Finance costs	859		746	
Insurance	11,435		10,301	
Postage	828		777	
Marketing and public relations	3,729		3,193	
Telephone, stationery and office costs	12,953		17,015	
Computer costs	3,403		3,134	
Motor and travel	8,999		8,134	
Legal	12,588		13,791	
Recruitment fees	370		2,593	
Accountancy	1,454		1,454	
Audit	1,440		1,440	
Subscriptions	22,222		16,608	
Cost of shared services with Angling Trust	70,000		57,000	
Depreciation	3,633		3,053	
		<u>155,096</u>		<u>141,553</u>
Surplus for the year		<u>85,163</u>		<u>25,317</u>

Fish Legal

Balance sheet as at 31st March 2020

	Notes	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	4		10,302		8,582
Current assets					
Debtors	5	588,610		540,677	
Cash at bank and in hand		137,847		74,617	
		<u>726,457</u>		<u>615,294</u>	
Creditors: amounts falling due within one year	6	(80,405)		(51,885)	
Net current assets			<u>646,052</u>		<u>563,409</u>
Total assets less current liabilities			656,354		571,991
Creditors: amounts falling due after more than one year	7		<u>(3,278)</u>		<u>(4,078)</u>
Net assets			<u><u>653,076</u></u>		<u><u>567,913</u></u>
Financed by:					
Capital and reserves					
Capital fund	8		<u><u>653,076</u></u>		<u><u>567,913</u></u>

These financial statements have been prepared in accordance with the organisation's Rules and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

These financial statements were approved and authorised for issue by the Committee Members on 23rd September 2020 and are signed on their behalf by:

George Graham (Chairman)

The notes on pages 11 to 14 form an integral part of these financial statements.

**Notes to the financial statements
for the year ended 31st March 2020**

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the organisation's rules and relevant legislation and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

1.2. Income

Income, other than membership fees, is recognised in the year in which it is due. All income arose in the United Kingdom.

1.3. Membership fees

Members pay an annual membership fee, which is recognised immediately in the year in which it is received, no element is deferred. Lifetime membership fees are amortised over an appropriate period of between 10 and 16 years.

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over their expected useful lives, as follows:

Fixtures, fittings and equipment	-	10% reducing balance
Computer equipment	-	33.3% straight line

Asset purchases under £250 are not capitalised.

1.5. Pensions

The organisation makes pension contributions to a defined contribution pension scheme for certain employees and the pension charge represents the contribution payable by the organisation during the year.

2. Operating surplus	2020	2019
	£	£
Operating surplus is stated after charging:		
Depreciation and other amounts written off tangible assets	3,633	3,053
Auditor's remuneration	1,440	1,440
	<u> </u>	<u> </u>

Fish Legal

Notes to the financial statements for the year ended 31st March 2020

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3. Staff costs

Staff costs were as follows:	2020	2019
	£	£
Wages and salaries	243,282	239,139
Social security costs	21,980	20,357
Pension costs	13,370	10,135
	<u>278,632</u>	<u>269,631</u>

4. Tangible fixed assets	Fixtures, fittings and equipment	Computer equipment	Total
	£	£	£
Cost			
At 1st April 2019	32,114	41,784	73,898
Additions	-	5,353	5,353
At 31st March 2020	<u>32,114</u>	<u>47,137</u>	<u>79,251</u>
Depreciation			
At 1st April 2019	25,516	39,800	65,316
Charge for the year	659	2,974	3,633
At 31st March 2020	<u>26,175</u>	<u>42,774</u>	<u>68,949</u>
Carrying amount			
At 31st March 2020	<u>5,939</u>	<u>4,363</u>	<u>10,302</u>
At 31st March 2019	<u>6,598</u>	<u>1,984</u>	<u>8,582</u>

Fish Legal

Notes to the financial statements for the year ended 31st March 2020

..... continued

5. Debtors	2020	2019
	£	£
The A.C.A. Trustee Company Limited	420,741	420,741
Angling Trust Limited	73,027	114,601
Prepayments and accrued income	94,842	5,335
	<u>588,610</u>	<u>540,677</u>

The debt due from The A.C.A. Trustee Company Limited is a historical debt relating to the transfer of assets from Fish Legal to The A.C.A. Trustee Company Limited. Since it is payable on demand it is classified as short term.

6. Creditors: amounts falling due within one year	2020	2019
	£	£
Trade creditors	65,132	7,086
Other taxes and social security costs	7,233	6,256
Accruals and deferred income	5,878	36,986
Pension liability	2,162	1,557
	<u>80,405</u>	<u>51,885</u>

7. Creditors: amounts falling due after more than one year	2020	2019
	£	£
Deferred income - Life Memberships	<u>3,278</u>	<u>4,078</u>

8. Reserves	Capital fund	Total
	£	£
At 1st April 2019	567,913	567,913
Surplus for the year	<u>85,163</u>	<u>85,163</u>
At 31st March 2020	<u>653,076</u>	<u>653,076</u>

Upon dissolution of the organisation, any assets, after discharge of all liabilities, shall be donated to any other organisation as the majority of members may deem appropriate.

Fish Legal

Notes to the financial statements for the year ended 31st March 2020

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9. Related party transactions

Fish Legal has a number of Committee members in common with the Board members of Angling Trust Limited. As such they are deemed to be independent but connected organisations. There is an agreement in place that a proportion, to be agreed from time to time, of all individual membership fees collected by Angling Trust Limited is due to Fish Legal.

During the year to 31st March 2020 Angling Trust Limited received £102,729 (31st March 2019: £95,393) in respect of individual membership fees on behalf of Fish Legal. In addition, Angling Trust Limited collected £285,339 (31st March 2019: £272,791) on behalf of Fish Legal in respect of club, fisheries and other subscriptions.

Angling Trust Limited paid for goods and services totaling £99,607 (31st March 2019: £79,620) on behalf of Fish Legal. At the year end Angling Trust Limited owed Fish Legal a balance of £73,027 (31st March 2019: £114,601), in respect of membership fees collected, which has subsequently been paid to Fish Legal.

Fish Legal Committee Members are also directors of The A.C.A. Trustee Company Limited and as such are connected organisations. The A.C.A. Trustee Company Limited holds assets and investments on behalf of Fish Legal. At 31st March 2020 The A.C.A. Trustee Company Limited owed Fish Legal a total of £420,741 (31st March 2019: £420,741), in respect of assets and investments. During the year Fish Legal received £20,000 (31st March 2019: £20,000) from The A.C.A. Trustee Company Limited towards management costs.