

THE PUBLIC LAW PROJECT

England & Wales · Charity number 1003342

Details

Status Registered

Legal form Charitable company

Company number [02368562](#)

Registered 1991-06-28

Register [View on the Charity Commission register](#)

Contact

Address Public Law Project
Canopi
82 Tanner Street
London
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Website www.publiclawproject.org.uk

Activities

Objects: TO SECURE ACCESS TO AND THE BENEFIT AND PROTECTION OF PUBLIC LAW AND GOOD ADMINISTRATIVE PRACTICE FOR THOSE IN NEED OF THE SAME BUT TO WHOM BY REASON OF POVERTY OR SOCIAL OR ECONOMIC DISADVANTAGE OR DISCRIMINATION, THE SAME ARE NOT READILY AVAILABLE OR ACCESSIBLE.

Activities: The poor and disadvantaged are those most affected by public bodies: access to health care, asylum, benefits and affordable housing depend on decisions of public bodies. Such decisions should be made in accordance with public law. The Public Law Project challenges public bodies and improves decision-making through advice and litigation, research and policy work and training other advisers.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,968,209	£1,979,641	£2,110,044	27
2024-03-31	£2,127,331	£2,172,022	£2,121,476	32
2023-03-31	£1,879,833	£2,084,265	£2,166,167	35
2022-03-31	£2,036,931	£1,959,326	£2,370,599	35
2021-03-31	£1,945,129	£1,390,618	£2,292,994	26

Trustees

Name	Role	Appointed
Jonathan Senker	Chair	2023-11-01
Bryan Nott		2016-03-09
Carien Rai		2023-12-13
Flora Alexander		2025-06-06
Hon Saimo Chahal KC		2025-03-12
James Whiting		2025-06-06
Khatija Hafesji		2025-06-06
Lorynn Demetriades		2025-03-12
Melanie Carter		2025-06-06
Professor Joseph Tomlinson		2025-06-06
Rachel Smith		2025-10-13
Ravi Samir Mehta		2023-12-13
Simon James Fletcher		2023-12-13

THE PUBLIC LAW PROJECT

England & Wales - Charity number 1003342

Accounts

Company number: 02368562
Charity Number: 1003342



Public Law Project

The Public Law Project
Report and financial statements
For the year ended 31 March 2025

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The Public Law Project

Reference and administrative information

For the year ended 31 March 2025

Company number 02368562

Charity number 1003342

Registered office and operational address The Design Works, 93-99 Goswell Road
London
EC1V 7EY

Country of incorporation United Kingdom

Country of registration England & Wales

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Sarah Jane Burton	(stepped down December 2024)
Melanie Carter	(joined June 2025)
Saimo Chahal	(joined March 2025)
Flora Alexander	(joined June 2025)
Renata Czinkotai	(stepped down December 2024)
Lorynn Demetriades	(joined March 2025)
Simon Fletcher	Treasurer (from December 2024)
Khatija Hafesji	(joined June 2025)
Andrew Hood	Company Secretary until June 2025
Harbi Jama	(stepped down December 2024)
Ravi Mehta	
Bryan Nott	
Carlen Rai	
Richard James Savill	Treasurer (stepped down December 2024)
Jonathan Senker	Chair
Joseph Tomlinson	(joined June 2025)
James Whiting	(joined June 2025)

Chief Executive Officer Shameem Ahmad

Bankers Unity Trust Bank PLC
Nine Brindleyplace
BIRMINGHAM
B1 2HB

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
110 Golden Lane
LONDON, EC1Y 0TG

Report from the Chair of Trustee Board

Jonathan Senker

Rising to the challenge of advancing rights and promoting justice in uncertain times, PLP has, over the past year, sharpened its purpose and clarified its direction. At the same time, we have made real progress; through legal action, influential research, thought leadership, sector-leading training, and by working alongside others to support more effective collaboration.

This was a milestone year for PLP, defined by a comprehensive strategic review. Shaped by the voices of people with lived experience, and by our staff, trustees and partners, this work led to the launch of our strategy after the year end, in July 2025. This sets out a bold vision: a fair and inclusive society, secured by a just and confident state. The strategy reflects an important shift in our role, from focusing solely on holding power to account, to taking a more active part in shaping what fair and accountable governance looks like in practice.

Recognising the continued fragility of rights, particularly for people and communities who have long faced structural exclusion, our strategy commits us to placing lived and living experience at the centre of everything we do.

Our casework successes, from challenging DWP overpayments to protecting people at risk from unlawful immigration decisions, demonstrate the power of combining legal expertise with insight drawn from lived experience. At the same time, our groundbreaking work on AI and automated decision-making has exposed and challenged the lack of safeguards to prevent technology from entrenching discrimination and placing injustice out of sight.

To support greater impact as we deliver our new strategy, we strengthened both our leadership and governance during the year, appointing and embedding new members to our senior leadership team and Board. Recruitment begun during the year also led to five further trustee appointments early in the following year.

PLP's financial position remains resilient, supported by a diverse group of funders and donors, as well as by those who share their resources with us, from expert insights to generous use of venues. This support has enabled us to maintain an ambitious programme and take on cases that are crucial for advancing public law.

The strategy we developed over the year is not only a direction for PLP, it is also an invitation. If you share our purpose and belief in what is possible, feel the urgency of upholding people's rights, and see the law as a powerful tool for fairness, then we hope you will continue to work alongside us.

This annual report is, similarly, a testament to collective effort and shared achievement. Thank you to all our partner organisations and supporters, our staff, trustees, clients and funders, for everything you have contributed over the past year, and continue to do, to deliver our mission.

Report from the Chief Executive Officer

Shameem Ahmad

As I reflect on the last 12 months, I am reminded of the enormity of the challenges we face as a society and the extraordinary determination of those we have the privilege to work alongside. This has been a year of profound change and notable opportunities, a year when PLP confronted the mounting threats to the rule of law and democracy and actively shaped a more hopeful future for the communities we serve.

The stakes have never been higher. In line with trends across the globe, the threat of authoritarianism has reached our shores. If those with authoritarian impulses gain the levers of power, they would have the means to systemically target marginalised communities, dissolve the principles that underpin a healthy democracy for us all, and distract us from needs pressing on society: poverty, climate change, unfettered use of technology, fracturing of society and increasing unaccountability of those more powerful. It is precisely these challenges that demand that we are more ambitious than ever.

In the last year, our work has addressed some of society's most pressing injustices. Through our casework, we have brought the last test case against the Rwanda policy, as well as standing with individuals and organisations fighting against unlawful benefit sanctions and challenging discriminatory algorithmic decision-making. Our groundbreaking research into the Government's use of artificial intelligence and automation has positioned PLP at the forefront of urgent conversations about accountability and transparency in the age of Artificial Intelligence. Our training and events reached more than 1,000 participants, including practitioners, policy makers and campaigners from across England and Wales, and built capacity within the legal sector to recognise and respond to public law issues.

Looking ahead, our new 2025-2030 strategy provides us with a more hopeful and aspirational vision than PLP has ever had before – one in which the state is not only lawful and fair, but confident and just, capable of securing a fair and inclusive society. In these uncertain and fractious times, we should not be aiming for anything less. Our purpose – advancing fairness through public law – demands that we act boldly to do our part to bring about the society we want. We will continue to centre marginalised communities in everything we do, advance and protect the frontiers of public law, and ensure that justice is accessible to all.

The challenges ahead are formidable, but I have never been more optimistic about our ability to meet them. With courage and conviction, with commitment to those who are marginalised or left behind, and with others, we will continue to advance fairness in society through public law.

All this work is only possible because of our extraordinary partnerships, staff team, Trustee Board, clients, and supporters. My thanks to all of you.

I hope you enjoy reading about our work, our impact in 2024-25 and our vision for the years ahead.

Trustees' annual report

The trustees present their report and the audited financial statements for the year ended 31 March 2025. Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Role of trustees

The trustees review the aims, objectives and activities of the charity each year. This report outlines what has been achieved in the reporting period and the outcomes of this work. The trustees report on the success of key activities and the benefits the charity has brought to the groups of people that it is set up to help. The review also enables trustees to ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Purpose and aims

The decisions of public bodies have a significant impact on the lives of marginalised and disadvantaged people. Such decisions may include whether health care will be provided to an older person, whether benefits will be awarded to a destitute family, or whether a migrant fleeing torture will be detained or removed from the country. Those with the most to lose from unlawful or unfair decisions are often the most vulnerable.

The purpose and aims of the charity during this period were to:

- Improve access to public law remedies for those whose access to justice is restricted by poverty or some other form of disadvantage
- Promote and undertake research into the practice of public law, and
- Increase understanding, expertise, and knowledge of public law and how it can be applied.

In fulfilling this mission, PLP carried out work in the following areas:

- Research and advocacy work to influence and inform policy
- Training and events to enhance capacity and expertise in the use of public law
- Advice and support to frontline charities and civil society organisations

- Casework to represent individuals or NGOs with standing, to act as an intervener, and in exceptional circumstances, to act as a litigant in its own right.

Strategic Report

In this report, we outline PLP's progress against the priorities set out in our [2022-2025 strategy](#). These were:

- Priority 1: A constitution that promotes accountability
- Priority 2: Government use of new technologies is transparent and fair
- Priority 3: A fair and humane immigration system
- Priority 4: A just and non-discriminatory welfare system
- Priority 5: An effective and accessible legal aid scheme

Anti-discrimination

As part of our three-year strategy, we also committed to a set of anti-discrimination objectives to guide us in this work. These were:

1. Identify and challenge discriminatory impact in priority areas and amplify the voices of marginalised communities in the legal policy space
2. Promote better understanding, and use of, discrimination arguments in public law
3. Consider and mitigate equality impacts of our work and decision-making
4. Increase diversity and inclusivity within PLP
5. Further open and share our events and training platform
6. Support longer-term improvement of public body equality duties and obligations

We worked towards these by taking on significant cases involving human rights and anti-discrimination law, but also by internally assessing our own diversity and establishing an Equality, Diversity and Inclusion working group to tackle any issues around PLP's accessibility.

During this reporting period, we also began working towards a new strategy for 2025-2030. (See: Our plans for the future below.)

Priority 1: A constitution that promotes accountability

Context

At our annual conference in October 2024, the new Attorney General stated that the 'rule of law is back.' We have tested this statement through our continued work on the lack of scrutiny involved in key statutory instruments. PLP also continued to envision what the future of rights, accountability and the constitution could look like through proactive work.

Working across the sector

PLP worked with other public law experts to publish a new [guide to public interest interventions](#) in February 2025, which aims to give smaller or grassroots organisations the tools to bring about progressive change through intervening in judicial review cases. Contributors included Bail for Immigration Detainees (BID), Black Equity Organisation, Childhood Bereavement Network (National Children's Bureau), JUSTICE, and the3million, as well as A&O Shearman and Landmark Chambers.

"If you've got something of real value to add and are committed to getting it before the court, you can influence a case, however small you are," said Victoria Pogge von Strandmann, PLP's Legal Director.

We also continued to work with other groups to criticise the Safety of Rwanda Act from a constitutional angle and call for the new Government to roll it back entirely.

Intervention in Liberty's case against the Home Secretary

Liberty won their challenge to [unlawful anti-protest powers](#) in the High Court with the help of PLP's intervention, which criticised the use of statutory instruments to avoid scrutiny of sweeping changes to protest law.

In May 2024, the Court found that the Home Secretary acted unlawfully by misusing her executive power to restrict one of our fundamental rights, thereby undermining the role of Parliament.

Fighting discrimination

During this reporting period, we continued to weave together our anti-discrimination and constitutional work.

For example, PLP supported Black Equity Organisation to intervene in a [successful legal challenge](#) brought by Windrush survivor Trevor Donald against the former Home Secretary. The court agreed in June 2024 that key recommendations from the Windrush 'Lessons Learned' report should not have been dropped and the Government has now pledged to create a Windrush Commissioner.

PLP researcher Lee Marsons also produced a blog for [Rainbow Migration](#) in June 2024 about the importance of public law in advancing the rights of LGBTQ+ immigrants.

Priority 2: Government use of new technologies is transparent and fair

Context

During this reporting period, PLP built on the highly successful launch of the Tracking Automated Government (TAG) register and our previous work on the Data Protection and Digital Information Bill, which was dropped after the election.

We were able to influence debate, increasing understanding and support for the importance of proper regulation and transparency amongst parliamentarians. We also worked in coalition with other pro-transparency organisations when the new Data (Use and Access) Bill was introduced.

Influencing the content of the Public Authorities (Fraud, Error and Recovery) Bill

Following our previous work on “bank surveillance” powers in the Data Protection and Digital Information Bill, we were quick to respond in the [media](#) when it was reported in September 2024 that these powers would be resuscitated by the new Government.

Since these powers have been revised and taken the form of Eligibility Verification Measures, we have worked with organisations like Big Brother Watch to stop the Government’s surveillance of welfare recipients’ bank accounts.

Influencing the content of the Data (Use and Access) Bill

We have also successfully engaged and influenced Parliamentarians on the development and regulation of Artificial Intelligence (AI) and Automated Decision Making.

- PLP highlighted our concerns about transparency through giving evidence to House of Commons committees, publishing research, and responding to consultation, ultimately contributing to the government’s decision to create an ICO code of practice on automated decision-making.
- The report “[Around the world in AI regulations: how the UK can become a leader in transparency](#),” published in October 2024, compared the reported effectiveness of transparency requirements from Canada, the USA, France, Japan, and the EU.
- PLP drafted and persuaded legislators to table amendments that, although they didn’t survive through to the eventual Act, influenced behind-the-scenes debate that led to the Algorithmic Transparency Recording Standard becoming mandatory (according to senior civil servants in a recent [Open Government webinar](#).)

Influencing civil society, think tanks, government and the media

- PLP worked with The Guardian on articles about bias in DWP’s fraud detection system in [August](#) and [December](#) 2024, calling for more transparent fairness analysis.
- We also established a Welfare and Tech working group to begin working more effectively in coalition.

Priority 3: A fair and humane immigration system

Context

This reporting period followed an unprecedented increase in parliamentary attacks on the UK’s asylum system.

After challenging two of the most damaging pieces of legislation in recent history, the Illegal Migration Act and the Safety of Rwanda Act, PLP began working to guide the new Government's approach to immigration.

PLP exhibited leadership by forming new coalitions with other organisations and exploring the most timely issues for people in the asylum and immigration system.

Leading the test case against the Rwanda policy

Our client 'SM' led the legal challenge against the previous Government's harmful policy of removal to Rwanda, which potentially affected over 50,000 people. Following the intervention of organisations like the [United Nations High Commissioner for Refugees](#), the case was [settled](#) on July 9, 2024. After the policy was ended, 'SM,' a torture survivor from Sudan, was granted asylum.

This case was covered by publications like the [Telegraph](#) and [The Independent](#).

Border Security, Asylum and Immigration Bill

In response to the new Government's approach to immigration, PLP formed the Coalition for Asylum Rights and Justice as a continuation of previous work on the Illegal Migration Act and the Safety of Rwanda Act. The coalition comprises PLP and eight other organisations in the legal and human rights sector, working for a fair and humane immigration system: Asylum Aid, ATLEU, Bail for Immigration Detainees, Detention Action, Freedom From Torture, Helen Bamber Foundation, Medical Justice and MiCLU.

'Punishing the Victim'

PLP researcher Lee Marsons wrote a report about the experiences of asylum-seeking young people from Albania, working in collaboration with Shpresa and Islington Law Centre, which had a parliamentary launch in February 2025.

["Punishing the Victim: How the UK's broken asylum system fails the people it should protect"](#) warned against the "potentially devastating" measures in the Government's new Border Security, Asylum and Immigration Bill which would make asylum and human rights claims from Albania inadmissible.

Withdrawal Agreement rights

Throughout this period, PLP continued to work with the 3million on the rights of EU nationals under the Withdrawal Agreement, resulting in [two successful cases about housing support](#) in June 2024.

We also took on casework involving the Withdrawal Agreement rights of domestic abuse survivors and people who had made successful late applications but were still hit with significant NHS charges.

PLP's reports on young people in the asylum system

PLP's Dr Jo Hynes collaborated with Young Roots and Immigration Social Work Services to produce a paper on "Good Decision-Making in Age Assessments", published in September 2024. With Together with Migrant Children, PLP produced "[Experiences of Accessing Education in Asylum Accommodation](#)," published February 2025, which found that children are experiencing significant disruption.

Homes for Ukraine scheme

Changes to the 'Homes for Ukraine' visa scheme that prevented Ukrainians from bringing their children to join them in the UK were reversed after a PLP lawyer issued a challenge to the changes for Work Rights Centre.

Priority 4: A just and non-discriminatory welfare system

Context

From April 2024 to April 2025, PLP was working at the forefront of the welfare debate as a newly elected Government defended the choices of the previous Government and announced sweeping cuts. The Disabled community were particularly alarmed by these choices and by a lack of consultation with the groups who were most likely to be consulted.

The national conversation was led by startling revelations that were spotlighted by our cases, like the DWP's internal estimate that almost 100,000 people could be pushed into poverty by planned welfare cuts.

We also started campaigns around issues that related closely to our clients and research projects, resulting in media coverage and MPs tabling our amendments to key welfare bills. We were able to directly brief parliamentarians, who regularly used our research and briefing materials.

Bereavement support case returns to court

During this period, the DWP appealed to the Supreme Court over our client Daniel Jwanczuk's successful Bereavement Support Payment case.

The [Court of Appeal](#) and High Court had both previously found that the DWP had unlawfully discriminated against our client by denying him Bereavement Support Payment after the death of his Disabled wife because she had been unable to work during her life and therefore had never paid National Insurance.

The [Supreme Court hearing](#) took place on March 11, 2025. Jwanczuk's case was also covered by the [Big Issue](#) in April.

Exposing the harms of benefit deductions

PLP's research on benefit deductions resulted in the report "[From Pillar to Post](#)," which was published in September 2024.

The findings of this report were shared with parliamentarians who used them to inform their debates. For example, Siân Berry MP cited the fact that one third of survey respondents became destitute because of deductions in an opinion piece for [Politics Home](#) in April 2025.

The report was also covered by publications like the [Big Issue](#) and [Legal Action Guide](#).

Successful challenge to a consultation on Work Capability Assessment changes

Our client Ellen Clifford's challenge to a rushed and unlawful consultation on Work Capability Assessment changes was [successful in the High Court](#). The hearing, which took place on December 11 and 12, exposed internal DWP documents which revealed how many hundreds of thousands would be pushed into poverty by these changes.

This significant case led to the Government [vowing](#) to re-consult on the changes, addressing the shortcomings in the previous consultation and properly consulting the Disabled community.

The judgment on January 16 was covered by many national and regional publications, like The Guardian and The Times.

Tackling unfair overpayment debt

PLP has been working to positively influence the Public Authorities (Fraud Error and Recovery) Bill through casework examples, research, public affairs and media engagement.

Our lawyers had been regularly working on Universal Credit overpayment debt cases since a [breakthrough case in 2023](#). PLP identified that it was a growing issue: in 2023/24, 686,756 new “official error” UC overpayment debts were entered on the DWP’s Debt Manager system.

We were successful in raising awareness of unfair overpayment debt. This included a [joint letter on overpayments](#) to the Secretary of State for Work and Pensions, Liz Kendall, which was signed by over 30 other organisations and shared by 12 publications in March 2025.

Siân Berry MP (Greens) also tabled our amendment to restrict the DWP’s recovery of this debt in the House of Commons in April 2025.

Priority 5: An effective and accessible legal aid scheme

Context

Following years of PLP playing a central role in gathering evidence from across the sector about the extent of the legal aid crisis, we finally saw a historic legal aid increase announced by the new Government.

In November 2024, the Ministry of Justice announced the first increase for any civil legal aid providers in almost 30 years, in the form of a £20 million investment to increase civil legal aid fees for immigration and housing.

During this reporting period, PLP was informing parliamentarians through consultation responses and by publishing cutting-edge research. PLP’s influence on the Government’s new approach to legal

aid could be observed by multiple citations in the Public Account Committee's [Value for Money from Legal Aid](#), published May 2024, and the Ministry of Justice's response to the Review of Civil Legal Aid.

PLP research guided the Government's approach to new legal aid frontiers

PLP researcher Dr. Jo Hynes looked at the new hybrid world of remote working and how it related to immigration work in a [report published September 2024](#), arguing that remote legal advice was not a straightforward solution for legal aid deserts.

This forward-looking research, which was covered by [sector publications](#), recently influenced Ministry of Justice's remote advice proposals in its response '[Civil Legal Aid: Towards a sustainable future.](#)'

Uncovering new depths in legal aid inaccessibility

In 2024 and 2025, we continued to communicate the need for proper investment in access to justice through feeding into consultations, examining research questions and parliamentary influencing.

- PLP produced a report with Exeter University on the real costs of cuts to legal aid made through the Legal Aid, Sentencing and Punishment of Offenders Act of 2012, exposing how the inaccessibility of legal aid has led to increased spending in other parts of government. This was covered by sector publications like the [Law Society Gazette](#).
- "[New depths of an ocean of unmet need?](#)" revealed a "mirage" of capacity in the south-west in December 2024, building on our previous report on inaccessibility of immigration legal advice and the Government's response.

Our work in Wales

Thanks to our lawyer based in Wales, PLP's work in holding Welsh public bodies to account and challenging unfair decision-making continued to build momentum over this reporting period.

PLP has been challenging Cardiff Council's refusal operation of an unlawful housing allocation scheme with regards to allocation to disabled persons.

We also held a webinar on judicial review in Wales, our first Wales-focussed event in a few years, aimed at charity and community groups in Wales to help them understand and consider using JR.

Our plans for the future

Our new strategy 2025-2030 strategy, 'Advancing fairness in society through public law', sets out how the charity will achieve its vision of a fair and inclusive society secured by a just and confident state.

Co-created by PLP staff and trustees, with valuable input from users, partner organisations, funders and academics, the new strategy is grounded in an understanding of PLP's history and strengths and an analysis of external trends. Among the interconnected challenges that the strategy seeks to address are: rising authoritarianism, social fracturing and climate impacts on marginalised communities.

The charity has always existed for people experiencing marginalisation. Its new strategy aims to further centre marginalised communities in its work. PLP will deliver its vision through three strategic cornerstones:

- The frontiers of public law are advanced and protected
- Justice is accessible to all
- No one is marginalised in society by those with power

In the coming years, PLP is looking to strengthen its multi-disciplinary team. It will invest in strategic communications to increase its impact and influence and expand its fundraising capacity to diversify its income.

Volunteers and interns

In the last year, PLP staff members were delighted to host Bonavero Intern Ellie Jones, who assisted PLP with updating the TAG register by looking at a wider range of local authorities and public sector bodies, among other projects.

PLP's conferences and training events are made possible by the qualified and enthusiastic speakers who contribute their time and expertise. We are grateful to all these academics, barristers, solicitors, advisers and other experts who have participated in our events.

Fundraising

PLP's approach to fundraising has historically focussed on foundations and grant giving trusts, both for core and project funds. Since PLP employed our first Grants and Trusts Manager in 2023/24 we have professionalised our stewardship of relationships with trusts and foundations. We are pleased with the results of this work which we believe has resulted in PLP retaining comparable levels of funding to previous highs in the years post Covid and Brexit. Our next priority is to grow and diversify our funding relationships by reaching out to new funders; we have undertaken prospecting work to identify and qualify funders who we believe would be interested in starting a funding relationship with us. We recognise that this approach will be challenging and note that, prior to our investment

in fundraising, PLP did not have had capacity to apply to funders unless we had a high chance of success.

PLP reviewed our approach to individual donors and took the decision to create a new Philanthropy Manager role (appointed August 2025). This role will help us partner with individual donors offering the opportunity to be part of securing the change we envision in our new strategy.

PLP receives direct donations via a Charities Aid Foundation account, and from unsolicited donations including through our website. Routes for individuals to donate to PLP are listed on its website. PLP occasionally uses its general mailing list to offer the opportunity to make donations. This year we raised a total of £14,690 through donations (2024: £9,071).

We are currently in the process of voluntarily registering with the Fundraising Regulator to provide potential donors confidence in our handling of their support.

Staff involved in organising fundraising regularly update themselves with relevant legislation and codes of practice (including all those overlapping with GDPR), and practice concerning finance, such as VAT and fundraising events, through courses and seminars. PLP received no complaints regarding its fundraising in 2024/25.

We do not directly involve vulnerable people in our fundraising activities. Where an individual has been identified as a benefactor of PLP's work, for instance in a case study of PLP's activities, their permission must be explicitly sought.

PLP does not ask any third parties to undertake any direct fundraising activities on its behalf. We work with third parties to provide consultancy advice and research so we may identify and better understand potential and existing supporters and ensure value for money across our fundraising activities.

Financial Review

Support for our work – grants and donations

Public Law Project could not exist in anything like its current form without the generosity of our funders and supporters. Grants and donations represent 66% of our income in this reporting period (grants and donations: £1,318,035, total income: £1,968,209). As anticipated, income from grants and donations decreased compared to the year prior (2025: £1,318,035, 2024: £1,669,699). This reflects wider trends in the human rights sector as funding which peaked in response to the challenges presented by the Covid-19 pandemic and the Johnson/Truss administrations returns to more typical levels. For PLP, the reduction is particularly linked to the conclusion of long-term support from the Lankelly Chase Foundation (2025: £0, 2024: £177,675) as they consider their priorities for future funding and redistribute and close their funding.

In this context we are particularly pleased to share the Esmée Fairbairn Foundation's renewal of long-term funding to advance migrant justice following their commitment to prioritise funding for organisations led by the people they serve (2025: £50,000, 2024: £5,528).

PLP receives crucial unrestricted support from AB Charitable Trust, the Oak Foundation, the Paul Hamlyn Foundation and the Sigrid Rausing Trust. The support we receive from these donations and grants gives PLP the flexibility to invest in urgent new research before we have secured project funding, to take on more work from clients who would otherwise have no representation. It also allows us to ensure the support functions of our work are properly resourced providing all our charitable activities with the foundation they require to focus on their important work.

Restricted funding enables the delivery of specific, strategically important projects or fund core areas of our work. Our largest restricted funds enable us to work with:

- Baring Foundation to improve access to justice in Wales,
- Justice Collaborations to lead a coalition challenging unfairness and racism in immigration,
- The Law Society to champion legal aid,
- The Legal Education Foundation to ensure fair executive power amid the rise of AI,
- Lloyds Bank Foundation to challenge discriminatory welfare rules,
- Access to Justice Foundation to deliver free legal advice to marginalised people,
- Trust for London to resist inhumane treatment of immigrants and benefit claimants
- Sebba Family Charitable Trust to work collaboratively with government, Parliament & media,
- Unbound Philanthropy to challenge inappropriate executive power and improve regulation.

Note 16 provides further details on the restricted funds which many of our funders support. Note 2 provides a full list of our funders, to all of whom we are exceedingly grateful.

In-kind support from our partners

PLP's benefits enormously from gifts-in-kind – the provision of goods and services as opposed to a cash donation. Our events programme in particular is strengthened and made accessible by the provision of free venues and catering by our partners (2025: £33,609, 2024: £24,000). We have estimated the value of the donations based on what PLP would have paid if we had to source a venue and catering ourselves. In practice PLP often benefits from venues and catering of a quality that we could not access and those costs would at least in part be passed onto the individuals and partners to whom we offer training and learning opportunities. This year, support for our events came from Herbert Smith Freehills Kramer (HSFK), Allen & Overy and Shearman (A&O Shearman) and Kingsley Napley.

Much of the support PLP receives pro-bono from our partners in City Firms would be well beyond PLP's means to purchase at private rates to the extent that PLP would not have been able to purchase an alternative service at all. As such, the following gifts-in-kind do not meet the technical requirements to be included in PLP's financial statements. The hours and/or value estimates provided below are to give an indication of the quantity and quality of support PLP has been privileged to receive from these partners.

PLP continued to support Liberty in its case that Home Secretary Suella Braverman unlawfully restricted the right to public protest. PLP received support estimated at over £120,000 from HSFK bringing the total support since 2024 to over £250,000.

HSFK also provided PLP with over £19,000 of pro-bono support with respect to our premises at Goswell Road, updating our Articles of Association and managing contracts with an events venue. The support of the HSFK team enabled PLP to negotiate a range of technical and legal issues with minimal stress and uncertainty enabling our Operations team to focus on supporting our charitable work.

Fieldfisher provided PLP with over 20 hours of support enabling us to apply for a Visa for the first time. As well as the value of this advice the support enabled PLP to retain a valued member of our team for which we are enormously grateful.

A&O Shearman and Landmark Chambers supported the production of PLP's Intervention guide with over 350 hours of research and writing. Without this generous support PLP would not have been able to provide this detailed learning and advice to charities considering using this important tool to influence public decisions.

Income from charitable activities

Fees from events and training continued to provide PLP with stable income to subsidise the costs of running our events programme (2025: £101,664, 2024: £95,501).

PLP's casework income is unpredictable year on year due to the relatively low volume of cases and the disproportionate impact that winning any particular case has on the level of income PLP will achieve. Casework income increased significantly this year having been relatively low in the last two years (2025: £516,002, 2024: £337,978, 2023: £346,617). We anticipate that the long-term pattern of income from casework varying up and down significantly from year to year will continue.

Expenditure summary

In response to reducing and uncertain income PLP also decreased total expenditure (2025: £1,979,641, 2024: £2,172,022).

PLP's principal expenditure is on staff which reduced (2025: £1,392,210, 2024: £1,654,531). In light of the high levels of inflation this 16% reduction in staff expenditure translates to a 23% reduction in staff numbers (2025: 24.5, 2024: 32.1 FTE).

Expenditure on key management personnel (KMP) increased (2025: £381,864, 2024: £293,647). This follows a restructure of the leadership team which replaced the three roles of Legal Director, Head of Research and Head of Casework (of which one was KMP) with two roles; Legal Director and Research Director (of which both are KMP). As a result, expenditure on governance (the main cost of which is an allocation of KMP time spent on senior leadership and board activities) also increased (2025: £107,181, 2024: £95,701).

Fundraising costs increased (2025: £99,734, 2024: £62,488) with the PLP's first grants and trusts manager being in post for the full year – the appointment is PLP's primary mitigation to the reduction in PLP's income from existing funders and the need to reach out to new potential funders and manage more funds to maintain income at existing levels. These costs also include consultancy and preparatory work towards further diversifying PLP's income in coming years.

Expenditure on support costs decreased (2025: £676,093, 2024: £715,2261) reflecting a reduction in support staffing (2025: 5.4, 2024: 6.1) and professional indemnity insurance (2025: £27,538, 2024: £42,304) compared to the prior year. The decrease in insurance costs tracks with a period of reduced casework income in prior years.

PLP funds

Roughly half of PLP's funds are restricted to purposes agreed with our funders (£346,890, 16% of total funds) or designated by our board of trustees (£676,500, 32% of total funds).

Our largest designated fund relates to casework work in progress (WIP) (2025: £570,146, 2024: £484,292). WIP is income that PLP has earned through billable hours recorded by our caseworkers at industry standard rates, but where a bill has yet to be agreed with the LAA or defendant. Much of PLP's WIP relates to work done on cases years ago as cases continue to proceed through the courts or negotiations on the final amount to be paid continue. As such PLP cannot be confident that it would be able to convert recent casework income into cash should the need arise during any short-medium period of time. As casework WIP is a major source of unrestricted income PLP shows this unpaid income in a designated fund in order to avoid giving the impression that these funds are available to invest in our charitable activities.

PLP's second designated fund is set aside by the trustees to cover relocation costs in order that we can move offices if required at the end of our lease (2025: £106,354, 2024: £93,177).

The remainder of our unrestricted funds (£1,086,904) are available as general funds and form the basis of calculating our reserves.

PLP's total funds have decreased slightly by £11,432 (0.5%) during the year (2024: £2,121,476), with the general fund decreasing by £84,201 (7%). This reflects both PLP having planned and budgeted for a deficit year in line with the lower reserves policy approved in 2023/24 and our uncertain casework income which was higher than expected. Cash at bank and in hand remains healthy for a charity of PLP's size (2025: £1,615,479, 2024: £1,545,758) for which we are grateful to our funders, the majority of whom pay PLP in advance or at the start of the grant period.

Reserves policy

PLP's reserves are held to deal with the following contingencies:

- Problems with cash flow, for instance when waiting for casework receipts;
- As a mitigation against uncertain casework income year to year;

- Reductions in or withdrawal of grant funding and other income; and
- In the event of closure, the costs to wind up the organisation and pay redundancies and leasehold liabilities.

PLP's board of trustees consider PLP's free reserves to include all unrestricted funds excluding designated funds and the value of fixed assets (2025: £14,880) and long-term debtors (2025: £41,085). Work in progress (our largest designated fund) is not freely available as explained above.

PLP funds and reserves

Total unrestricted funds	£1,763,154
Less designated funds of	£676,500
Less assets and long term debtors of	£55,965
Freely available, unrestricted reserves	£1,030,688

PLP's reserves policy during the year ending 31 March 2025 is to retain between three and five months of running costs (3: £537,067, 5: £895,111). PLP's trustees' long-term aim is to hold reserves in the middle of the reserves policy i.e. four months. This is slightly higher than average for a charity of PLP's size given the high level of PLP's fixed costs (largely permanent staff and lease on premises) and the unpredictability of some of its unrestricted income (particularly casework income as noted above).

Our unrestricted freely available reserves at 2025 are £1,030,688 (2024: £1,104,486) representing 5.8 months of running costs as budgeted for the coming year. This is over the maximum set in the policy and despite cash amounts in our reserves having reduced by £83,951 and from 6.7 months running costs over the year.

The reserves policy is reviewed annually when the board of trustees set the budget for the following financial year. During the review process for the 2025/26 budget, the trustees noted that PLP is commencing the year with less budgeted grant income secured than it has in previous years and that this is mitigated by investment in our fundraising team and by increasing levels of confidence in our casework income. As such, the trustees agreed that PLP could continue to prudently hold between three and five months' running costs. In order to properly resource the delivery of our new strategy a deficit budget has been agreed which will bring PLP's reserves within the reserves policy as we aim to increase our income to reduce and remove the deficit in future years.

Principal risks and uncertainties

With the election of a new government during the year, the principal risks to PLP's mission have shifted from resisting administrations which actively sought to undermine the role of Parliament, and erode key rights and access to justice for marginalised communities. The current government, sensitive to attacks on immigration and fiscal profligacy has been slow or unwilling to strengthen

rights and protections. Stagnation, while support for populism and authoritarianism grows in the electorate, presents a strategic danger to PLP's mission. In addition, the current government continues to need to be held to account for its own policies, continuation of unfair and discriminatory policies and to ensure it acts to protect society from global threats such as unfettered AI and climate change.

PLP most significant financial risks relate to reduced opportunity for funding from grants and foundations. Economic stagnation and instability, increasing demand and the legacy of the unprecedented levels of support provided in response to Covid-19 and post-Brexit threats to the rule of law have meant that most of PLP's funders are having to reduce the level of support while it is increasingly difficult to reach new funders. We also continue to see a shift in funder's prioritisation of local, grassroots charities. PLP's new strategy provides a refreshed case for support and grounds for optimism in meeting this challenging fundraising context. In addition, PLP is investing in how we work more closely with individuals and corporations to diversify our income from grants and donations.

The impact of years of record inflation continues to pressure wages despite the rate of inflation slowing. PLP's staff are the principal means through which PLP delivers its charitable objects. PLP's trustees are keenly aware of the indirect costs of not increasing wages on PLP's ability to attract, retain and support the wellbeing of staff which all affect our effectiveness. As such, the trustees regret being unable to match inflation in recent years. PLP mitigates the impact of this on lower paid staff by awarding cost of living increases inclusive of a fixed portion which favours lower paid staff compared to allowances made purely on the basis of a percentage of wages. PLP is also committed to the Real Living Wage as set by the Living Wage Foundation.

PLP is pleased to have a full complement of the reshaped senior leadership team (SLT) in place at the start of 2025/26 and acknowledges that with three members of the team appointed during the last year and with our CEO soon to start parental leave that there is a particular need to ensure the effective operation of the new SLT. The trustees have invested in appointing an interim CEO and in providing external facilitation of the SLT's development as a team during this crucial time at the outset of our new strategy.

The trustees have assessed PLP to be going concern with no material uncertainties. In so assessing they have considered the impact of the above and other risks and uncertainties that impact on solvency and liquidity alongside prepared budgets, forecasts, and sensitivity analysis.

Governance & Management

The Board are PLP's charitable trustees who accept ultimate responsibility for directing the affairs of PLP and ensuring that it is solvent, well-run, and delivering the charitable outcomes for the benefit of the public for which it has been set up. The trustees are volunteers who receive no remuneration for their time beyond reasonable out-of-pocket expenses (2025: £114).

The trustees elect a Chair, Secretary and Treasurer to whom the Board may delegate any of its powers. In practise, the Chair carries out the function of line-managing the CEO and leading the Board and

managing Board meetings. The Treasurer is expected to provide general financial oversight of PLP among other duties relating to the financial management and control of the charity. The Secretary has overall responsibility for meeting reporting requirements and board administration as required by PLP's regulators and its Articles. The board may create committees and working groups of its members to focus on particular areas of governance such as personnel, fundraising, finance and risk.

The Chair ensures that new trustees receive an appropriate induction. New trustees meet key management personnel and are inducted in PLP strategy, policies, recent board discussions and other information relevant to the role.

The Board is responsible for appointing PLP's Chief Executive Officer (CEO) and is involved in the appointment of other members of the Senior Leadership Team (SLT). The Board delegates authority for the day-to-day operation of PLP to the CEO who may further delegate to the SLT or other staff as they consider appropriate. Some decisions are reserved to the Board including expenditure over set amounts, escalated staff grievances, relocating PLP's office, acting in 'own-name' litigation and the recruitment, contracts and pay of the SLT.

The SLT is made up of the 'key management personnel' of the organisation and, in addition to the CEO, includes the Chief Operating Officer, Legal Director, Communications & Engagement Director and Research Director. The Chair and Personnel sub-committee is involved in setting pay and remuneration of the SLT. Trustees consider relevant and available information on comparable roles when setting pay. Current SLT and staff pay is informed by a benchmarking exercise carried out by Total Reward Group in 2024.

Since the last annual report, PLP welcomed Sue Wixley to the role of Communications & Engagement Director. Sue brings three decades of strategic communications and campaign leadership experience across the non-profit sector in the UK, Bosnia & Herzegovina, and South Africa. Her career spans senior roles with leading organisations including Clean Air Fund, New Philanthropy Capital, the award-winning International Campaign to Ban Landmines and Amnesty International. At PLP, Sue leads external communications, events, and fundraising.

PLP is grateful to outgoing Communications Director, Luke Robins-Grace who joined PLP in 2019 as our first Director of Communications. Luke established and expanded a successful communications and public affairs team that transformed the organisation's profile and impact. Luke built a shared understanding as to why and how PLP should communicate and campaign, and he raised our expectations – PLP now regularly features in national media and in Hansard and is an influential voice across a range of policy areas. We thank Luke for the skill, hard work and determination this required.

PLP's Board of Trustees has welcomed seven new trustees since the last report:

Flora Alexander, the Executive Director of International Rescue Committee UK, has over 20 years in senior roles in global non-governmental organisations. Previously Flora was the Global Chief of Advocacy at UNICEF and Chief of Staff at Save the Children UK.

Melanie Carter is a senior public lawyer, partner at Stone King, and Co-Founder of the Public Law Solicitors Association. Melanie has been ranked by Chambers and Legal 500 as a Band 1 leader in public & administrative law.

Saimo Chahal KC (Hon) is a fee-paid Judge and former Bindmans LLP partner, specialising in public, health, and international law. She's an Associate Fellow at Cambridge and has received multiple awards, including Honorary QC and Solicitor of the Year, recognising her impact on legal development and human rights.

Lorynn Demetriades, a Certified Public Accountant and ethics advisor, helps global organisations tackle financial integrity and compliance issues. Starting at EY New York, she moved to London in 2012, gaining expertise in bribery and corruption. She supports NGOs worldwide in building transparent, accountable governance and safeguarding donor funds.

Khatija Hafesji is a barrister at Monckton Chambers, ranked as a Rising Star and Up and Coming Junior across three practice areas. Khatija also brings governance insight from her role as Senior Independent Trustee at Become, a national charity for children in care

Joe Tomlinson brings leading research experience as a Professor of Public Law at the University of York. He has worked extensively in the charity sector, with the government, in Parliament, and with legal practitioners, including the judiciary.

James Whiting is the CEO of Doughty Street Chambers and Co-Chair of the Legal Practice Management Association. James was previously the CEO of Malaria No More UK and the Managing Director of Friends of the Earth.

Related parties and relationships with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or employee and anyone involved in the charity's business must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party. In the current year, no such related party transactions were reported.

Statement of responsibilities of the trustees

The trustees (who are also directors of PLP for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the charities SORP.
- Make judgements and estimates that are reasonable and prudent.

- State whether applicable UK accounting standards and statements of recommended practice 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 operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware: there is no relevant audit information of which the charitable company's auditor is unaware, and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2025 was 8 (2024: 11). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 06 October 2025 and signed on their behalf by

Jonathan Senker, Chair of the Board of Trust

Independent auditor's report

To the members of

The Public Law Project

Opinion

We have audited the financial statements of The Public Law Project (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

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 charitable company 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company'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.

Independent auditor's report

To the members of

The Public Law Project

Other information

The other information comprises the information included in the trustees' annual report, including the strategic report and the director's and chair's reports, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report and the director's and chair's reports for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report and director's and chair's reports, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report including the strategic report and director's and chair's reports.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us 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
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of responsibilities of the trustees set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charitable company 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Independent auditor's report

To the members of

The Public Law Project

- Conclude on the appropriateness of the trustees' 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 entity'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 entity 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.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano

23 October 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

The Public Law Project

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from:							
Donations and grants	2	663,299	654,736	1,318,035	857,746	811,953	1,669,699
Charitable activities							
Casework and legal advice	3	516,002	–	516,002	337,978	–	337,978
Influencing (Policy, Information, Training)	3	105,664	–	105,664	95,501	–	95,501
Investments		28,325	–	28,325	24,123	–	24,123
Miscellaneous income		183	–	183	30	–	30
Total income		1,313,473	654,736	1,968,209	1,315,378	811,953	2,127,331
Expenditure on:							
Raising funds	4	159,691	–	159,691	102,045	–	102,045
Charitable activities							
Casework and legal advice	4	452,743	329,451	782,194	790,166	227,931	1,018,097
Research	4	376,779	148,228	525,007	349,954	294,945	644,899
Influencing (Policy, Information, Training)	4	309,430	203,319	512,749	354,236	52,745	406,981
Total expenditure		1,298,643	680,998	1,979,641	1,596,401	575,621	2,172,022
Net expenditure for the year and net movement in funds	5	14,830	(26,262)	(11,432)	(281,023)	236,332	(44,691)
Reconciliation of funds:							
Total funds brought forward		1,748,324	373,152	2,121,476	2,029,347	136,820	2,166,167
Total funds carried forward		1,763,154	346,890	2,110,044	1,748,324	373,152	2,121,476

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the financial statements.

The Public Law Project

Balance sheet

Company no. 2368562

As at 31 March 2025

	Note	£	2025 £	£	2024 £
Fixed assets:					
Tangible assets	10		14,880		25,284
Non current debtors	11a		41,085		41,085
			<u>55,965</u>		<u>66,369</u>
Current assets:					
Amounts recoverable on casework		570,146		484,292	
Debtors	11b	220,657		352,627	
Cash at bank and in hand		1,615,479		1,545,758	
			<u>2,406,282</u>	<u>2,382,677</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	(352,203)		(327,570)	
			<u>2,054,079</u>		<u>2,055,107</u>
Net current assets					
			<u>2,110,044</u>		<u>2,121,476</u>
Total net assets	15a		<u>2,110,044</u>		<u>2,121,476</u>
The funds of the charity:					
Restricted income funds			346,890		373,152
Unrestricted income funds:					
Designated funds		676,500		577,469	
General funds		1,086,654		1,170,855	
			<u>1,763,154</u>	<u>1,748,324</u>	
Total unrestricted funds					
			<u>2,110,044</u>		<u>2,121,476</u>
Total charity funds	15		<u>2,110,044</u>		<u>2,121,476</u>

Approved by the trustees on 06 October 2025 and signed on their behalf by

Jonathan Senker
Chair of the Board of Trustees

The Public Law Project

Statement of cash flows

For the year ended 31 March 2025

Reconciliation of net income to net cash flow from operating activities

	2,025 £	2,024 £
Net (expenditure) for the reporting period (as per the statement of financial activities)	(11,432)	(44,691)
Depreciation charges	10,404	14,193
Investment income	(28,325)	(24,123)
Decrease / (increase) in debtors and WIP	46,116	(227,330)
Increase in creditors	24,633	74,669
Net cash provided by/(used in) operating activities	41,396	(207,282)

	2025 £	£	2024 £	£
Cash flows from operating activities				
Net cash provided by/(used in) operating activities		41,396		(207,282)
Cash flows from investing activities:				
Investment income	28,325		24,123	
Purchase of fixed assets	–		(3,001)	
Net cash provided by investing activities		28,325		21,122
Change in cash and cash equivalents in the year		69,721		(186,160)
Cash and cash equivalents at the beginning of the year		1,545,758		1,731,918
Cash and cash equivalents at the end of the year		1,615,479		1,545,758

1 Accounting policies

a) Statutory information

The Public Law Project is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address is The Design Works, 93–99 Goswell Road, London, EC1V 7EY.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Work under conditional fee agreements is valued at nil until the case is won, at which point the charity has entitlement to the funds.

f) Donations of gifts and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. There were gifts in kind for 2024/25 worth £33,609 (2023/24: £24,000). These relate to the provision at no cost of venue space or catering for PLP Events. Many PLP events were held online in the years following the pandemic, leading to no such income in the year prior. PLP received substantial pro-bono support from a number of law firms which could not be recognised on the basis that PLP could not have afforded to pay to obtain such services on the open market so refer to the trustees' annual report for more information about their contribution.

1 Accounting policies (continued)

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering legal services, education and training events and conducting research undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

	Support Costs	Governance costs
Cost of raising funds	7%	8%
Casework and legal advice	36%	39%
Research	26%	29%
Influencing (Policy, Information, Training)	22%	24%
Governance	9%	

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Fixtures and fittings	33.00%	Straight line

m) Amount receivable on casework (WIP)

Income is recognised on casework earned and due ("work in progress" or "WIP") according to the time booked on the matter multiplied by the relevant legal aid or interpartes rate. Appropriate provision is made for irrecoverable WIP. While some WIP will be recoverable within 12 months and some over 12 months, it is not possible to calculate this split with accuracy. The charity accounts for WIP as a current asset as it aims to recover WIP within the shortest possible timeframe; however, WIP is excluded from the free reserves of the charity.

n) Debtors

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

o) Cash at bank and in hand

Cash at bank and cash 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.

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

r) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

s) Client monies

Client monies are excluded from the financial statements. The balance on the client bank account of these client monies at 31 March 2025 was nil. (2024: £18.31).

Notes to the financial statements

For the year ended 31 March 2025

2 Income from donations and grants

Grants and donations included in income were received from the following:

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
AB Charitable Trust	70,000	4,000	74,000	70,000	–	70,000
Access to Justice Foundation	–	100,000	100,000	–	100,000	100,000
Allen & Overy Foundation	–	25,000	25,000	8,000	25,000	33,000
Baring Foundation	–	50,737	50,737	–	64,041	64,041
Bromley Trust	–	–	–	20,000	–	20,000
Disrupt Foundation	–	–	–	50,000	10,000	60,000
Esmée Fairbairn Foundation	50,000	–	50,000	–	5,528	5,528
Garden Court Chambers	–	–	–	4,000	–	4,000
Gifts in Kind	33,609	–	33,609	24,000	–	24,000
Joseph Rowntree Charitable Trust	–	8,578	8,578	–	–	–
The Law Society	–	35,000	35,000	–	30,000	30,000
Lankelly Chase Foundation	–	–	–	177,675	–	177,675
The Legal Education Foundation	–	280,599	280,599	–	285,074	285,074
Lloyds Bank Foundation	–	–	–	–	110,310	110,310
London Legal Support Trust	10,000	–	10,000	10,000	–	10,000
Oak Foundation	250,000	–	250,000	250,000	–	250,000
Paul Hamlyn Foundation	55,000	–	55,000	55,000	–	55,000
Sam and Bella Sebba Charitable Trust	–	30,000	30,000	–	30,000	30,000
Sigrid Rausing Trust	180,000	–	180,000	180,000	–	180,000
Strategic Legal Fund	–	6,422	6,422	–	–	–
Trust for London	–	64,400	64,400	–	92,000	92,000
Unbound Philanthropy	–	50,000	50,000	–	60,000	60,000
Other Donations < £5,000	14,690	–	14,690	9,071	–	9,071
	663,299	654,736	1,318,035	857,746	811,953	1,669,699

3 Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Legal Aid Fees	77,931	–	77,931	14,789	–	14,789
Other Casework Fees	351,517	–	351,517	302,000	–	302,000
Contracts and other income	700	–	700	1,288	–	1,288
Movement in WIP and payments on account	85,854	–	85,854	19,901	–	19,901
Sub-total for Casework and legal advice	516,002	–	516,002	337,978	–	337,978
Events sponsorship	4,000	–	4,000	4,000	–	4,000
Courses and conferences	101,664	–	101,664	91,501	–	91,501
Sub-total for Influencing (Policy, Information, Training)	105,664	–	105,664	95,501	–	95,501
Total income from charitable activities	621,666	–	621,666	433,479	–	433,479

4a Analysis of expenditure (current year)

	Charitable activities						2025 Total £	2024 Total £
	Cost of raising funds £	Casework and Legal Advice £	Research £	Influencing (Policy, Information, Training) £	Governance costs £	Support costs £		
Staff costs (Note 6)	77,542	398,320	291,220	242,254	96,916	285,958	1,392,210	1,654,532
Audit	-	-	-	-	10,265	-	10,265	11,243
Bank Charges	-	-	-	-	-	578	578	910
Legal Fees	-	-	-	-	-	3,264	3,264	1,938
Professional Indemnity Insurance	-	-	-	-	-	27,538	27,538	42,304
Personnel	-	-	-	-	-	59,284	59,284	50,254
Premises and Equipment	-	-	-	-	-	135,968	135,968	144,527
Depreciation	-	-	-	-	-	10,404	10,404	14,193
Office overheads	-	-	-	-	-	152,439	152,439	142,182
Casework Costs	-	74,945	-	-	-	-	74,945	46,529
Courses, seminars, conferences	-	-	-	82,369	-	-	82,369	35,544
Research Costs	-	-	7,525	-	-	-	7,525	27,865
Fundraising	22,192	-	-	-	-	-	22,192	-
Other grant expenditure	-	-	-	-	-	660	660	-
	99,734	473,265	298,745	324,623	107,181	676,093	1,979,641	2,172,022
Support costs	47,219	243,296	178,192	148,158	59,228	(676,093)	-	-
Governance costs	12,738	65,633	48,070	39,968	(166,409)	-	-	-
Total expenditure 2025	159,691	782,194	525,007	512,749	-	-	1,979,641	
Total expenditure 2024	102,045	1,018,097	644,899	406,981	-	-		2,172,022

4b Analysis of expenditure (prior year)

	Charitable activities					Support costs	2024 Total
	Cost of raising funds	Casework and Legal Advice	Research	Influencing (Policy, Information, Training)	Governance costs		
	£	£	£	£	£	£	£
Staff costs (Note 6)	60,965	589,428	374,409	226,319	84,458	318,953	1,654,532
Audit	-	-	-	-	11,243	-	11,243
Bank Charges	-	-	-	-	-	910	910
Legal Fees	-	-	-	-	-	1,938	1,938
Professional Indemnity Insurance	-	-	-	-	-	42,304	42,304
Personnel	-	-	-	-	-	50,254	50,254
Premises and Equipment	-	-	-	-	-	144,527	144,527
Depreciation	-	-	-	-	-	14,193	14,193
Office overheads	-	-	-	-	-	142,182	142,182
Casework Costs	-	46,529	-	-	-	-	46,529
Courses, seminars, conferences	1,523	-	-	34,021	-	-	35,544
Research Costs	-	-	27,865	-	-	-	27,865
Other grant expenditure	-	-	-	-	-	-	-
	62,488	635,957	402,274	260,340	95,701	715,261	2,172,022
Support costs	32,682	315,726	200,457	121,156	45,240	(715,261)	-
Governance costs	6,875	66,414	42,167	25,486	(140,941)	-	-
Total expenditure 2024	102,045	1,018,097	644,899	406,981	-	-	2,172,022

Notes to the financial statements

For the year ended 31 March 2025

5 Net expenditure for the year

This is stated after charging:

	2025 £	2024 £
Depreciation	10,404	14,193
Operating lease rentals:		
Property	91,300	87,242
Auditor's remuneration (excluding VAT) – for audit:	11,350	10,800

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	1,166,370	1,393,976
Social security costs	125,109	145,904
Employer's contribution to defined contribution pension schemes	100,731	114,652
	1,392,210	1,654,532

Redundancy and termination costs in the year were £12,301 (2024: £11,446)

One employee earned between £80,000 and £90,000 during the year (2024: 1)

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £381,864 (2024: £293,647). During 2024/25 these were the CEO, the COO, the Legal Director, the Research Director and the Communications Director.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2024: 0). No charity trustee received payment for professional or other services supplied to the charity (2024: 0).

One charity trustee received £114.40 as payment or reimbursement of travel costs paid in the year (2024: £0).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025 No.	2024 No.
Raising funds	1.2	1.1
Casework and legal advice	7.0	12.0
Research	6.2	9.2
Influencing (Policy, Information, Training)	4.9	5.2
Support	6.7	7.4
Governance	1.3	1.3
	27.3	36.1

The average number of employees (based on full-time equivalent) during the year was as follows:

	2025 No.	2024 No.
Raising funds	1.2	1.1
Casework and legal advice	6.8	11.2
Research	5.3	8.0
Influencing (policy, information, training)	4.5	4.4
Support	5.4	6.1
Governance	1.3	1.2
	24.5	32.1

8 Related party transactions

The following related party transactions occurred in 2024/25:

One trustee was reimbursed £114.40 expenses for travel to attend a PLP-run event.

Four trustees received gifts totalling £334.50 thanking them at the end of their service.

These totalled £448.90

24/25 note: PLP received access to meeting rooms at Fieldfisher for the purpose of trustee meetings via trustee's relations with same. Fieldfisher also provided PLP with pro-bono legal advice; see the trustees annual report for further details.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At the start of the year	103,721	103,721
Additions in year	-	-
Disposals in the year	(9,365)	(9,365)
At the end of the year	94,356	94,356
Depreciation		
At the start of the year	78,437	78,437
Charge for the year	10,404	10,404
Disposals in the year	(9,365)	(9,365)
At the end of the year	79,476	79,476
Net book value		
At the end of the year	14,880	14,880
At the start of the year	25,284	25,284

All of the above assets are used for charitable purposes.

11a Non current debtors

	2025 £	2024 £
Lease deposit	41,085	41,085
	41,085	41,085

11b Current debtors

	2025 £	2024 £
Trade debtors	133,287	56,687
Other debtors	36,084	64,009
Prepayments	51,286	74,939
Accrued income	-	156,992
	220,657	352,627

Notes to the financial statements

For the year ended 31 March 2025

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	128,449	160,370
Taxation and social security	99,428	49,821
Other creditors	76,909	85,766
Accruals	40,296	31,613
Deferred income	7,121	–
	352,203	327,570

All deferred income brought forward was released in the year

13 Deferred income

	2025 £	2024 £
Amount deferred in the year	7,121	–
Balance at the end of the year	7,121	–

14 Pension scheme

The charitable company operates a defined contribution pension scheme administered by People's Partnership (formerly named B&CE). The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charitable company has no liability under the scheme other than for the payment of those contributions. At 31 March 2025 PLP had 27 (2024: 27) employees in the scheme. The amount owed to the pension scheme at Year End was £0 (2024: £10,942).

15a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	55,965	–	–	55,965
Debtors	220,657	–	–	220,657
Amounts recoverable on casework	–	570,146	–	570,146
Cash at bank and in hand	1,162,235	106,354	346,890	1,615,479
Liabilities	(352,203)	–	–	(352,203)
Net assets at 31 March 2025	1,086,654	676,500	346,890	2,110,044

15b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	66,369	–	–	66,369
Debtors	352,627	–	–	352,627
Amounts recoverable on casework	–	484,292	–	484,292
Cash at bank and in hand	1,079,429	93,177	373,152	1,545,758
Liabilities	(327,570)	–	–	(327,570)
Net assets at 31 March 2024	1,170,855	577,469	373,152	2,121,476

16a Movements in funds (current year)

	At 1 April 2024 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 March 2025 £
Restricted funds:					
Casework and legal advice					
Access to Judicial Review in Wales – Barings Foundation	–	50,000	(50,000)	–	–
Improving Lives Through Advice – Access to Justice Foundation	100,000	100,000	(100,000)	–	100,000
Justice Together Initiative – Justice Collaborations	–	177,599	(101,716)	–	75,883
Legal Aid – The Law Society	7,500	35,000	(25,000)	–	17,500
Rule of Law – Unbound Philanthropy	18,990	50,000	(52,323)	–	16,667
Together with Migrant Children – Strategic Legal Fund		6,422	(6,422)		–
Research					–
Benefits Deductions – Lloyds Bank Foundation	2,250	–	(2,250)	–	–
CELC Benefits Sanctions Discrimination Project – Lloyds Bank Foundation	31,048		(31,048)		–
Fairer Systems – The Legal Education Foundation	130,000	102,000	(132,000)	–	100,000
Immigration & Welfare – Trust For London	–	64,400	(64,400)		–
Rule of Law Restoration – Joseph Rowntree Charitable Trust		8,578	(8,578)		–
Influencing (Policy, Information, Training)					–
Advocacy, research and events – Allen & Overy	25,000	25,000	(25,000)		25,000
Litigation Strategies – Barings Foundation	50,864	737	(51,601)	–	–
Policy & Influencing – Sam and Bella Sebba Charitable Trust	7,500	30,000	(30,000)	–	7,500
Civic Power Fund – The Legal Education Foundation	–	1,000	(330)		670
Support costs					
Emergency grant – AB Charitable Trust		4,000	(330)		3,670
Total restricted funds	373,152	654,736	(680,998)	–	346,890
Unrestricted funds:					
Designated funds:					
Amounts recoverable on casework (work in progress)	484,292	–	85,854	–	570,146
Office relocation fund	93,177	–	13,177	–	106,354
Total designated funds	577,469	–	99,031	–	676,500
General funds	1,170,855	1,313,473	(1,397,674)	–	1,086,654
Total unrestricted funds	1,748,324	1,313,473	(1,298,643)	–	1,763,154
Total funds	2,121,476	1,968,209	(1,979,641)	–	2,110,044

16b Movements in funds (prior year)

	At 1 April 2023 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 March 2024 £
Restricted funds:					
Casework and legal advice					
Access to Judicial Review in Wales – Baring Foundation	31,772	4,041	(35,813)	–	–
Access to Public Law Remedies – Esmée Fairbairn Foundation	–	5,528	(5,528)	–	–
Improving Lives Through Advice– Access to Justice	–	100,000	–	–	100,000
Justice Together Initiative– Justice Collaborations	25,982	41,974	(67,956)	–	–
Legal Aid – The Law Society	7,500	30,000	(30,000)	–	7,500
 Rule of Law – Unbound Philanthropy	 20,186	 60,000	 (61,196)	 –	 18,990
Research					
Benefits Deductions– Lloyds Bank Foundation	–	110,310	(77,012)	–	33,298
Constitutional Reform – AB Charitable Trust	7,500	–	(7,500)	–	–
Constitutional Reform – Baring Foundation	21,688	–	(21,688)	–	–
Fairer Systems – The Legal Education Foundation	2,820	243,100	(115,920)	–	130,000
Immigration & Welfare – Trust For London	11,872	92,000	(103,872)	–	–
Influencing (Policy, Information, Training)					
Advocacy, research and events - Allen & Overy	–	25,000	–	–	25,000
Litigation Strategies - Barings Foundation	–	60,000	(9,136)	–	50,864
Influencing – Sam and Bella Sebba Charitable Trust	7,500	30,000	(30,000)	–	7,500
Support costs					
IT project – Disrupt Foundation	–	10,000	(10,000)	–	–
Total restricted funds	136,820	811,953	(575,621)	–	373,152
Unrestricted funds:					
Designated funds:					
Amounts recoverable on casework (work in progress)	464,391	–	19,901	–	484,292
Office relocation fund	72,471	–	20,706	–	93,177
Systems change and transition fund	82,000	–	(82,000)	–	–
 Total designated funds	 618,862	 –	 (41,393)	 –	 577,470
General funds	1,410,484	1,315,378	(1,555,008)	–	1,170,854
Total unrestricted funds	2,029,347	1,315,378	(1,596,401)	–	1,748,324
Total funds	2,166,167	2,127,331	2,172,022	–	2,121,476

16c Purposes of restricted funds (continued)

Casework and legal advice

Access to Judicial Review in Wales – Baring Foundation

The Barings Foundation has awarded PLP £150,000 over three years to meet the costs of employing a public law specialist based in Wales. The project aims to improve access to judicial review and legal aid in Wales by providing casework and by building networks with organisations who may have capacity to use public law. The project commenced with the appointment of PLP lawyer Matthew Court to the role in January 2021, who has since relocated to be based within a local firm in Cardiff.

Access to Public Law Remedies – Esmée Fairbairn Foundation

Esmée Fairbairn Foundation has granted PLP £263,223 over five years towards core costs to improve access to public law remedies for those affected by poverty or disadvantage. Esmée granted PLP a further unrestricted grant from 2024.

Improving Lives Through Advice scheme – Access to Justice Foundation

£500,000 has been awarded to Public Law Project for the period from 1 March 2024 to 28 February 2029 as part of the Improving Lives Through Advice (ILTA) funding programme, delivered by The Access to Justice Foundation. ILTA is a new five-year programme designed to support the delivery of free legal advice to marginalised people and communities across England. The funding for this grant has been made possible by the National Lottery Community Fund, thanks to National Lottery players.

Justice Together Initiative – Justice Collaborations

Justice Collaborations has awarded a grant of £250,347 over 36 months for work on the Justice Together Initiative which seeks a fair, timely and accessible immigration. This funding has enabled PLP to resource the leadership of a team providing specialist public law support to the network of organisations and individuals working challenging unfairness and systemic racism in the immigration system.

Legal Aid – The Law Society

The 'Legal Aid Support Project' started in 2013 seeking to mitigate the effect of the reforms to legal aid contained within the Legal Aid Sentencing and Punishment of Offenders Act 2012. Ever since, The Law Society and PLP have formed a successful partnership evidenced over the past few years by way of litigation, training and communications building increasing the practical accessibility of legal aid. Further grants in 2023–24 and 2024–25 continued this important work.

Rule of Law – Unbound Philanthropy

Unbound Philanthropy have provided general support funding to assist PLP work to limit and challenge the inappropriate exercise of executive power and support effective regulatory systems at a time of great constitutional change in the UK. This grant was renewed in August 2024 with a further award of £100,000 over 24 months.

Together With Migrant Children – Strategic Legal Fund

The Immigration Law Practitioner's Association awarded a Strategic Legal Fund grant of £6,423 to PLP and Together with Migrant Children. The funding allows us to under take prelitigation work, for a proposed judicial review challenging the SSHD's practice of accomodating famlies with children in asylum support accomodation where local authorities cannot meet their duties to provide appropriate education.

Purposes of restricted funds (continued)

Research

Benefits Deductions – Lloyds Bank Foundation

Lloyds Bank Foundation awarded a grant to assist PLP in identifying the barriers that welfare benefits claimants face in appealing unfair sanctions decisions, and to inform a strategy for tackling those barriers through policy, litigation and/or casework. The work involves collecting up-to-date evidence around sanctions as the basis for an informed debate with government. The research recognises the disproportionate sanctioning that minoritised communities face and we ensure diversity across research participants. Lloyd's has extended its support to enable PLP to develop a longer term research, litigation and casework strategy aimed at ensuring benefit deductions operate in a fair, lawful and non-discriminatory manner, alongside our existing work focused on sanctions.

CELC Benefit Sanctions Discrimination Project – Lloyds Bank Foundation

Lloyds Bank Foundation awarded Central England Law Centre (CELC) funding to work in partnership with PLP to deliver the Benefit Sanctions Discrimination Project. Together we aim to decrease the likelihood that sanctions are applied in a discriminatory way by improving processes and practices within the benefits system to eliminate discrimination, reduce bias and create increased transparency at a national level on the equality impact of the sanctions system. In particular PLP are carrying out interviews and focus groups with CELC clients and grassroots organisations and are leading work to influence national government.

Constitutional Reform – AB Charitable Trust

AB Charitable Trust have awarded PLP a restricted grant of £30,000 per year for two years which, alongside funding from the Barings Foundation, supports our work to promote and evidence-led approach to constitutional reform, particularly in relation to the government's proposed reforms of judicial review. This post ensures that PLP has the capacity to conduct pro-active research and gather evidence that supports evidence-based reform of judicial review, and to react effectively as the details of proposals emerge.

Constitutional Reform – Baring Foundation

The Barings Foundation awarded PLP a restricted grant of £25,000 ending in 2023/24, following £40,000 over two years which, alongside funding from AB Charitable Trust, supports our work to promote and evidence-led approach to constitutional reform, particularly in relation to reforms of judicial review. This funding ensured that PLP has the capacity to conduct pro-active research and gather evidence that supports evidence-based reform of judicial review, and to react effectively as the details of proposals emerge.

Fairer Systems – The Legal Education Foundation

TLEF have agreed to provide PLP funding of £393,000 over 3 years to ensure that the UK's systems for the exercise and control of executive power are fair and effective, amid Brexit and the rise of automated decision-making. PLP's legal and policy experts will monitor these systems, identify systemic problems, and work with others to challenge them in public debate and in the courts.

Immigration and Welfare – Trust for London

Trust for London awarded PLP £230,000 over three years (£92k in years one and two and £46k in year three) towards core funding for legal work to assist the London sector to take a strategic legal approach to immigration and welfare rights issues.

Rule of Law Restoration – Joseph Rowntree Charitable Trust

Joseph Rowntree Charitable Trust funded a project to analyse key legislative retrogressions to the rule of law between 2010 and 2024, and produce proposals for strategic legislative reform to restore elements of the rule of law. The project was a partnership between the Bingham Centre for the Rule of Law and Public Law Project, with JRCT funding a PLP Research Fellow to work on the project one day a week for seven months. PLP received £8,578.00 in total.

Influencing (Policy, Training, Events)

Advocacy, Research and Events – Allen & Overy

Allen & Overy awarded PLP £75,000 over three years (2024–2027) to support PLP's mission for the state to act fairly and lawfully by accelerating the impact of PLP's policy work, training events and research.

Litigation Strategies – Barings Foundation

Barings awarded PLP a grant to host a residential for civil society organisations in the area of effective litigation strategies to promote better collaboration and focus on putting communities in the driving seat of legal challenges.

Policy and Influencing – The Sam & Bella Sebba Charitable Foundation

The Sebba Foundation have supported PLP with a grant of £27,931 for one year towards your project: to support the establishment of a new policy and influencing post. The new post is designed to develop our policy positions drawing from expertise held across our research, casework and training teams and engage collaboratively with government, Parliamentarians and the media. They have increased this to £30k per year for three years.

Purposes of restricted funds (continued)

Civic Power Fund – The Legal Education Foundation

PLP received a grant of £1,000 through the Emergency Action Fund in the context of the 2024 summer riots. The fund was a partnership between Civic Power Fund and Legal Education Foundation as a short term crisis response to far right violence.

Support costs

Emergency grant – AB Charitable Trust

PLP received a grant of £4000 towards additional needs deriving from widespread violence across the UK in August 2024.

IT project – Disrupt Foundation

Disrupt Foundation provided £10k of funding to support PLP transition to new cloud-based IT systems.□

Purposes of designated funds

Designated funds have been set aside by the trustees for a certain purpose. The trustees have set aside two funds (2024: three) as follows:

Amounts recoverable on casework (Work in Progress)

Purpose: To clearly identify Work in Progress assets in the balance sheet of PLP's audited accounts so as to distinguish them from PLP's freely available, unrestricted funds.

Office relocation fund

Funds set aside over the length of PLP's lease to meet costs, other than dilapidations, required to facilitate a move to new premises towards the end of PLP's lease at Goswell Road.

Systems change and transition fund

Trustee's set aside funds to support the transition between senior leadership in 2022–23 and the introduction of new core systems by the end of 2023–24 including a cloud-based server and document management system and financial accounting system.□

17 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2025 £	2024 £
Less than one year	91,300	87,242
One to Five Years	68,475	159,775
	<u>159,775</u>	<u>247,017</u>

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

THE PUBLIC LAW PROJECT

England & Wales - Charity number 1003342

Accounts

Company number: 02368562
Charity Number: 1003342



Public Law Project

The Public Law Project
Report and financial statements
For the year ended 31 March 2024

The Public Law Project

Reference and administrative information

For the year ended 31 March 2024

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The Public Law Project

Reference and administrative information

For the year ended 31 March 2024

Company number	02368562
Charity number	1003342
Registered office and operational address	The Design Works, 93-99 Goswell Road London EC1V 7EY
Country of incorporation	United Kingdom
Country of registration	England & Wales
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Sarah Jane Burton Renata Czinkotai Acting Chair from February- December 2023 Pavan Dhaliwal (stepped down December 2023) Simon Fletcher (joined December 2023) Andrew Hood Company Secretary Harbi Jama (joined December 2023) Ravi Mehta (joined December 2023) Bryan Nott Carlen Rai (joined December 2023) Richard James Savill Treasurer Jonathan Senker (joined November 2023, Chair from December 2023) Naveed Somani (joined December 2023, stepped down February 2024) Mark Wood (stepped down December 2023)
Director	Shameem Ahmad
Bankers	Unity Trust Bank PLC Nine Brindleyplace BIRMINGHAM B1 2HB
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor 110 Golden Lane LONDON, EC1Y 0TG

Chair's Report

I feel extremely privileged to have been appointed as the Chair of the Board of Trustees earlier this year. I would like to say a public and heartfelt thank you to Renata Czinkotai who stepped in as acting chair last year, ably assisted by Sarah Burton, both of whom have been a continuing source of insightful support to me, the board and organisation.

From my professional life, leading organisations which works alongside disabled people, and people who face disadvantage and discrimination, to ensure that people have control over life- changing decisions. So I feel to my core the importance of people to having a voice, especially when we use public services. The state has the power to lift people up, but constant vigilance and frequent action is required to ensure that it makes good on that potential, and to ensure that its actions do not cause harm. This is why PLP's work is essential.

As my depth of understanding of our activities and impact has grown, so also has my respect and admiration for the work of our fantastic team, headed by Shameem and our Senior Leadership Team.

I have been hugely impressed by the determination of colleagues throughout PLP and the quality and breadth of work. We bring crucial legal challenges, produce leading research, host leading public law training and events, and our advocacy and influencing has substantial impact.

I admire not only with what we do, but how we do it. PLP is an incredibly well-connected organisation. When we work, we work to make a difference, to make an impact, rather than any narrow organisational interests. That means we co-operate closely with others who share our aims, and we aim to engage fully with those who may not yet do so.

Our caseworkers and researchers work especially closely and expertly with user-led organisations and people with lived experience, putting them in the driving seat and sharing best practice about how to put empowerment at the heart of those relationships. This approach means that the way we deliver our professional expertise is informed and shaped by the people and communities we work with, and by working within our six priority areas, we can be both strategic and keep people's whose lives are affected at the centre of our work.

There are two examples of PLPs work that really highlight for me the organisation's impact and breadth. The first was PLP's intervention in Liberty's case against the Home Secretary, where she had sought to bring in through secondary legislation a restriction on protest rights which Parliament had expressly rejected in the primary legislative process. In finding against the Home Secretary, the Court drew on PLP's evidence. This case demonstrated both the value of PLP's expertise and its ability to work in close collaboration with others.

The second is where we worked with Parliamentarians across parties to push for a legislative provision that would make it compulsory for public authorities to be transparent about their use of AI in decision-making. For an organisation to have such range and depth of expertise is extraordinary.

Whether representing clients in the high court to challenge unlawful decision-making, giving evidence to select committees on how to improve policy, supporting Parliamentarians to scrutinise legislation, or working with civil servants to make better systems, PLP has done incredible work this year, and I hope you enjoy reading more about what we have achieved.

That we have been able to achieve so much, even in an extremely challenging environment is a telling testament to all our staff, trustees, external partners, and supporters of PLP who have worked so thoughtfully and hard to help deliver our mission. None of this would be possible without you. Thank you.

I look forward to working with all of you to provide oversight and support to PLP as we further increase our impact in years to come.

Jonathan Senker, Chair

CEO's Report

For some time now, it has felt like civil society has been in an unrelenting fight against regressive laws, policies, and language used by those in power. This year has been no different. In the face of this onslaught, the PLP team has continued to work hard, creatively and with courage to check the most excessive and inappropriate use of executive power.

Our casework team continues to contribute to era defining cases, such as by representing our client in his challenge to the Rwanda scheme; representing the Black Equity Organisation as it stood up with the Windrush generation to ensure the promises made by Government were honoured; and representing parents in Wales hit hard by the cost-of-living crisis after Free School Meals support in school holidays was unlawfully withdrawn only weeks before the summer break.

Our research team continues to expose harms caused by the state and provide a pathway forward, for example the outstanding and comprehensive report demonstrating how vulnerable migrants in the South-West of England are unable to access the legal support they need. We have also partnered with the Institute of Fiscal Studies, to support its groundbreaking project to analyse the impacts of changes to the justice system.

Our advocacy team has been working to influence the Parliamentary debate, including on the Illegal Migration Act and Safety of Rwanda Act, as well as providing evidence to committees for example on the safeguarding vulnerable benefits claimants.

Our communications team has secured media coverage from across the spectrum, from the Financial Times to the Guardian to the Daily Mail, bringing our work and mission to a wider audience.

Our sector-leading events team has been focussed on creating programmes with communities, bringing together a real range of speakers and delegates from grassroots social justice activists to top public lawyers, as well as continuing to deliver high quality training and events on the big public law issues of the day.

This is just a fraction of what we have achieved this year, and we have already laid the groundwork for so much to come. All of this could not have been achieved without the outstanding support of our finance and operations team that ensures the good health of the organisation.

We also know that none of these things was or could be achieved alone – we thank our incredible clients and phenomenal partners throughout the sector.

No one knows what will unfold next. I do not think anyone is under the illusion that our present troubles will evaporate any time soon. The cost of living crisis, the climate crisis, the rise of the far right, and the state's continued and unbridled use of AI and automation, mean the stakes are only getting higher.

Ultimately, I know that everyone at PLP will continue to ensure that public law principles, including the rule of law and human rights, are protected and advanced through the prism of the experiences of those most marginalised in society because we believe that strengthens society as a whole.

What an honour it is to look to the future, standing shoulder to shoulder with colleagues, clients and partners, each of whom exemplify what it is to have compassion and courage.

I hope you enjoy reading about our work and the impact we had in 2023-24 as we take stock and gear up for the challenges and opportunities that lie ahead.

Shameem Ahmad, CEO

Trustees' annual report

The trustees present their report and the audited financial statements for the year ended 31 March 2024. Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Role of trustees

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees to ensure that the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Purpose and aims

The decisions of public bodies have a significant impact on the lives of marginalised and disadvantaged people. Such decisions may include whether health care will be provided to an older person, whether benefits will be awarded to a destitute family, or whether a migrant fleeing torture will be detained

or removed from the country. Those with the most to lose from unlawful or unfair decisions are often the most vulnerable.

The purpose and aims of the charity are, therefore:

- To improve access to public law remedies for those whose access to justice is restricted by poverty or some other form of disadvantage
- To promote and undertake research into the practice of public law, and
- To increase understanding, expertise, and knowledge of public law and how it can be applied.

In fulfilling this mission, PLP carries out work in the following areas:

- Research and advocacy work to influence and inform policy
 - Training and events to enhance capacity and expertise in the use of public law
 - Advice and support to frontline charities and civil society organisations
- Casework to represent individuals or NGOs with standing, to act as an intervener, and in exceptional circumstances, to act as a litigant in its own right.

Strategic Report

Our priority goals for 2022-25, as set out in our current [strategy for 2022-25](#) are:

- Priority 1: A constitution that promotes accountability
- Priority 2: Government use of new technologies is transparent and fair
- Priority 3: A fair and humane immigration system
- Priority 4: A just and non-discriminatory welfare system
- Priority 5: An effective and accessible legal aid scheme

Anti-discrimination

As part of our three-year strategy, we committed to a set of anti-discrimination objectives which we are still working towards.

Setting out our anti-discrimination objectives reflects our acknowledgment that there is more PLP can and should do to focus on explicitly tackling discrimination and socio-economic disadvantage. We recognise that institutional discrimination permeates society, the legal system and the charity sector within which we work, and that, despite our best intentions, it is reflected in our own structures.

Moreover, the impact of decision-making and structural inequality is especially harmful where people experience multiple disadvantages and marginalisation.

We acknowledge PLP's privilege, status and platform in the public law sphere and commit to making an active and conscious effort to understand and address the effects of discrimination in all our work, both external and internal.

We previously formulated six objectives in this strategy to guide us in this work. These are:

1. Identify and challenge discriminatory impact in priority areas and amplify the voices of marginalised communities in the legal policy space
2. Promote better understanding, and use of, discrimination arguments in public law

3. Consider and mitigate equality impacts of our work and decision-making
4. Increase diversity and inclusivity within PLP
5. Further open and share our events and training platform
6. Support longer-term improvement of public body equality duties and obligations

Priority 1: A constitution that promotes accountability

Context

In 2023-2024, the Government continued to undermine the UK's constitution through legislation like the Illegal Migration Act and Safety of Rwanda Act.

We also faced constitutional threat through the lack of scrutiny involved in key statutory instruments, which gave the Government new anti-protest powers, and international treaties such as the UK-Rwanda Treaty.

While addressing these issues, PLP also continued to develop our anti-discrimination work, weaving it into our constitutional reform work.

Raising awareness of unscrutinised treaties

In April 2023, PLP's then Head of Research gave [evidence](#) to the Public Administration and Constitutional Affairs Select Committee (PACAC) alongside two scrutiny experts. They urged treaty scrutiny to be embedded in parliamentary processes and for the House of Commons' consent to be required in international trade agreements.

In January 2024, a [new report](#) from PACAC echoed PLP's concerns about insufficient scrutiny for international agreements that affect human rights and the public interest.

Illegal Migration Act and Safety of Rwanda Act

Over this reporting period, PLP's researchers worked on explaining how these dangerous pieces of legislation undermined British constitutional principles and put people at risk, for instance:

- In May, we put together a [joint briefing](#) with Amnesty International, the Bonavero Institute of Human Rights, Immigration Law Practitioners' Association, and Liberty on how the then Illegal Migration Bill would threaten our constitution.
- PLP researchers followed that up in June with a [blog](#), arguing that the Bill removed human rights protections, breached the UK's international obligations, and gave the executive unaccountable power while undermining judicial independence.

Retained EU Law Act

PLP continued to work on the then [Retained EU Law Bill](#), welcoming many of the Lords' amendments to the Bill (which were in line with our recommendations) and urging MPs to retain the crucial safeguards which protect Parliamentary scrutiny and ensure executive power does not go unchecked.

- Our May briefing raised our concerns that vital rights could still be amended by ministers by statutory instrument.
- One of our researchers spoke to Law Pod UK about Retained EU Law after Brexit in May.
- Following the enactment of the Retained EU Law Act in October, we met with the Civil Society Alliance to discuss a set of regulations under the Act about regulated services.

Proactive work on the future of human rights, state accountability and the constitution

Despite the onslaught from Government and the need to be reactive, PLP continued to envision what the future of rights, accountability and the constitution could look like.

- In July, PLP contributed to a [report by UCL's Constitution Unit and the Institute for Government](#) on options for future governments on constitutional reform.
- In September, PLP submitted a response to the Government's first [consultation on open justice](#) since 2012, sharing our thoughts on how the Ministry of Justice can uphold open justice in the modern era. Our recommendations covered topics like access to data, livestreaming court proceedings, and AI regulation.
- We submitted to the [Scottish Human Rights Bill](#) consultation in October, celebrating its inclusion of a stronger framework for socio-economic rights.
- We researched how the Ombuds can develop a human rights practice and an article on this was published by [Essex Constitutional and Administrative Justice Initiative](#) in January.
- PLP's CEO spoke at JustFair's annual conference about the future of socio-economic rights in November.

Intervention in Liberty's case against the Home Secretary

PLP brought a crucial intervention in Liberty's case against the Home Secretary's new [anti-protest laws](#). As covered by [Open Democracy](#), we argued that statutory instruments, or the 'all or nothing' approach to law-making, should not have been used to make major changes to policy – especially just months after those same anti-protest provisions were voted down by Parliament.

In June, we signed a [joint letter](#) with Friends of the Earth and Bond opposing the use of statutory instruments to bring in anti-protest measures previously rejected by Parliament.

Fighting discrimination

During this reporting period, we have started weaving our anti-discrimination work into our constitutional work. For example, PLP began working with Black Equity Organisation on an intervention in Windrush survivor Trevor Donald's case against the Home Secretary, arguing that she should not have dropped key recommendations from the Windrush 'Lessons Learned' report.

Priority 2: Government use of new technologies is transparent and fair

Context

This reporting period built on the highly successful launch of the Tracking Automated Government (TAG) register, a database of public sector AI and Automated Decision-Making (ADM) tools compiled by PLP and partners. The TAG project continues to demonstrate the possibility of and need for greater transparency.

PLP played a leading role in influencing the shape of the Data Protection and Digital Information Bill (DPDI Bill) which threatened to undermine key data rights and presented an opportunity for Parliament to ensure that a public register of AI and ADM tools used by Government could be placed in statute.

Throughout this period, PLP took a lead in working with civil society on important initiatives such as the Alternative AI Whitepaper. We engaged and supported backbench MPs and Peers, Bill committees and standing committees, and government officials to share our vision for greater transparency around AI and ADM use by public authorities. We secured media coverage, including being featured by the Economist film unit, taking the message to a much wider audience.

As a result, we were able to influence debate and increase understanding and support for the importance of proper regulation and transparency.

Influencing the content of the DPDI Bill

- PLP gave oral evidence to the DPDI Public Bill Committee in May (available [here](#)).
- In the Public Bill Committee, Labour MP Stephanie Peacock introduced an amendment which would require public bodies using personal data to meet the "algorithmic transparency standard", and in her arguments for the amendment, referred to PLP's views on transparency, and discussed the TAG register at length, including particular tools with low transparency.
- We submitted [evidence](#) to the Joint Committee on Human Rights (JCHR) on the implications of the DPDI Bill for human rights in May.

- The JCHR then [wrote to the Minister](#) setting out concerns about the Bill, and referred to the evidence we submitted to the JCHR in respect of subject access requests and ADM. Much of the letter was focussed on areas we had expressed concerns about – on overall diluting of rights, inappropriate powers to the Secretary of State and loss of proportionality assessment.

Successfully engaging and influencing Parliamentarians

We also worked with Parliamentarians on the development and regulation of AI and ADM, highlighting our concerns about transparency.

- Lord Clement Jones, the Liberal Democrat spokesperson for science, innovation and technology, tabled four written parliamentary questions which PLP had drafted, about statutory transparency obligations, compliance with the algorithmic transparency recording standard, and the use of ADMs by the Home Office and Department for Work and Pensions (DWP). He noted that the responses would be useful in support of bringing back his Public Authority Algorithm Private Member's Bill.
- PLP produced a written briefing for MPs ahead of a backbench business debate on AI.
- We briefed members of the House of Lords ahead of the debate on AI development and regulation. PLP received thanks from the Chief Whip of the Liberal Democrats, Lord Clement Jones and Baroness Healy of Primrose Hill.
- The Science and Technology Committee released their interim report on the governance of AI (following an inquiry which PLP submitted to), where we were quoted in respect of the value of explainability for increasing public trust.

Influencing civil society, think tanks, government and the media

- PLP created an open letter with Big Brother Watch on DWP bank checking provisions, which received 42 signatures from civil organisations.
- We organised the [AI Alternative Whitepaper](#) which included calls to place the Algorithmic Transparency Reporting Standard (ATRS) on a statutory footing. The joint statement received coverage in the BBC. The Office for AI responded, and we held two meetings to discuss the proposals in detail.
- We organised a roundtable on the regulation of public sector use of AI, with attendees including academics, research institutes and other prominent civil society organisations working in this field. We had a fruitful discussion about options for legislative and regulatory reform and agreed to continue working together on these issues.
- Our researchers took on public influencing roles. For example we spoke at UKCLA's [constitutional law conference in Liverpool](#) about public use of tech, wrote a [blog for Legal Action Magazine](#) about the dangers posed by the Data Bill, and wrote an [article for Public Technology magazine](#) about the Australia Robodebt scandal.

- PLP's CEO spoke at Connected by Data and the Fabian Society's event on a panel about what Labour should do on AI and data in the first 100 days of government.
- We met with the Director of the Centre for Data Ethics and Innovation to discuss the AI Summit and the development of AI regulation policy.
- PLP signed a joint letter on the AI Summit (available [here](#)) which received coverage in the Financial Times, The Guardian, the Daily Mail, and others.
- PLP researchers spoke at the plenary session of the AI and Society forum, which was part of the fringe of the UK's AI Summit. Following the event, PLP was invited to a private roundtable about regulating AI in the public sector by Labour Together.

The Tracking Automated Government initiative grew in profile

The TAG register continued to influence and inspire key opinion formers.

- In October, the Guardian published an investigation based on the TAG register, culminating in [a report about how UK Government is currently using AI](#), which featured PLP's work extensively.
- The TAG register was highlighted in a [piece for The Conversation](#) by Professor Albert Sanchez-Graells at Bristol.
- The TAG register was referred to by Lord Sales in his [Keynote Address at the Information Law Conference at the Institute of Directors](#).

Priority 3: A fair and humane immigration system

Context

From April 2023 to April 2024, the UK saw the enactment of two of the most damaging pieces of legislation in recent history: the Illegal Migration Act and the Safety of Rwanda Act, both of which seriously eroded the longstanding right to seek sanctuary in the UK. PLP became a key voice in challenging the passage of these Acts through Parliament, as well as preparing to challenge their lawfulness in the courts if they were enacted.

The sector also saw an increase in the use of inappropriate and unsafe asylum accommodation, like the Bibby Stockholm barge and the Wethersfield barracks. PLP was able to successfully work on behalf of vulnerable clients who were threatened with accommodation in both of these sites.

Opposing the Illegal Migration Act

PLP worked to counter the Illegal Migration Act and advocate against its underlying assumptions.

- After calling on the House of Commons to [oppose the Illegal Migration Bill](#) in full, we joined [176 civil societies](#) in May in registering our concerns about this shockingly cruel and inhumane bill, which we warned was effectively a ban on asylum.

- We also provided a [joint briefing for the House of Lords Second Reading](#) in May and then wrote to the UK Prime Minister alongside [civil societies from across Europe](#) in an eleventh hour bid to abandon the Bill.
- [Robert Jenrick](#), Minister for Immigration at the time, replied to that letter in August, incorrectly denying that the Act breached international legal obligations.
- When the legislation was enacted in July, PLP published our [fairer alternative](#).

Afghan families

PLP continued to raise awareness about Afghan refugees who had been evacuated when the Taliban returned to power in August 2021 and then abandoned in hotels by the Home Office or shuffled around the UK. For example, we had an article in [Schools Week](#), highlighting how children's education had been interrupted.

When the Government announced that it was ending the use of hotels for these Afghan refugees over the summer of 2023, our caseworkers tirelessly contacted local councils and landlords to try and find housing for our affected clients before they became street homeless.

Asylum Transformation

In PLP's evidence to the Public Accounts Committee, which was cited in its report, we pointed out flaws in the Home Office's [Asylum Transformation programme](#).

Alongside the United Nations High Commissioner for Refugees, we raised concerns about a poorly designed questionnaire, designed to streamline the asylum process for people from Afghanistan, Eritrea, Libya, Syria, Yemen and Sudan but only available in English.

Fighting the Rwanda policy at every stage

PLP challenged the Government's proposal of removing asylum seekers to Rwanda.

- In November, PLP joined a group of 130 civil societies in responding to the Supreme Court's finding that Rwanda was not a safe country to send asylum seekers to. Our [joint statement](#) welcomed the decision of the UK's highest court and urged the Government to abandon its plans for off-shoring asylum claims, whether with Rwanda or any other country.
- When the Government decided to pass emergency legislation in the form of the Safety of Rwanda Bill, despite the Supreme Court's judgment, we produced briefings throughout January and February. We urged MPs to oppose the Bill at the [Commons Committee stage](#), argued that Lords should decline a [Second Reading](#), and eventually highlighted amendments that would mitigate the Bill's harm during the [Lords Committee Stage](#).
- We were cited by the [Joint Committee on Human Rights](#) in their report about the Bill and in the House of Lords by [Baroness Lister](#).
- Our casework team also began working with the wider sector on a plan for strategic litigation if the legislation was enacted.

UK-Rwanda Treaty

We also raised our concerns over the UK-Rwanda Treaty. We gave evidence to the [International Agreements Committee](#) on why the new treaty still put people in danger and how the new solutions, like a four-day training programme for Rwandan officials, did not fix anything. Our evidence was cited by the Committee's report, which recommended that the treaty should not be ratified until Parliament had evidence of protections in place.

Unfair accommodation

Our casework team continued to tackle age assessment claims and unsafe accommodation, successfully getting an underage migrant out of Wethersfield barracks and fighting to stop an asylum seeker with PTSD from being housed on the Bibby Stockholm against medical advice.

Priority 4: A just and non-discriminatory welfare system

Context

PLP followed up our successful work on overpayment debt by undertaking research on benefits deductions with funding from Lloyds Bank Foundation and working with individuals to have unfair deductions waived.

We also worked with Parliamentary committees on how the DWP can operate more transparently, lawfully, and fairly. PLP met directly with officials from the DWP to discuss how the overpayment waiver system could be improved, as well as influencing politicians.

In response to an inadequate consultation that was held to legitimise reforms tightening the work capability assessment, reforms which would have a devastating effect on people relying on disability benefits to afford basic necessities, PLP began working on behalf of a disabled activist to launch a legal challenge.

PLP's overpayment wins

We secured a flurry of overpayment waivers for clients, building on the successful High Court case of [K v Secretary of State for Work and Pensions](#). This included waivers amounting in total to over £100,000 for just 5 clients.

Bereavement support payment case

In June, our client Daniel Jwanczuk faced the DWP in the [Court of Appeal](#), as the DWP tried to overturn a previous High Court decision in our client's favour. The High Court had found the decision to deny Bereavement Support Payments to people in our client's position was a breach of human rights and that surviving partners of those unable to work throughout their working life due to disability should be able to access such additional government support.

In October, the Court of Appeal [dismissed the DWP's appeal](#) in favour of our client. The DWP are now seeking to appeal at the Supreme Court.

Deductions research

Throughout the reporting period, PLP collected research on the impact of welfare deductions. One of our researchers spoke at the National Association of Welfare Rights Advisers' [autumn conference](#), giving an update on our ongoing deductions research.

In November, we also met with the Universal Credit Policy lead at the DWP, along with representatives from connected teams to discuss our deductions research. We shared our initial findings document and gave a short presentation about the research.

Consultation on reforms to the work capability assessment

During this reporting period, we launched a legal challenge on behalf of a disabled client over an inadequate eight-week consultation about reforms to the work capability assessment, which failed to make clear that many people could lose up to £390 a month. The case was covered by [Disability News Service](#) in November.

Our challenge made [headlines](#) again in December after the Chancellor of the Exchequer's speech, when we were able to argue that the whole consultation had been a smokescreen for cuts and that the DWP had misrepresented their plans from the start.

Recoverable Hardship Payment repayments refund scheme

In February, PLP and Osbornes Law had a breakthrough regarding repayments of recoverable hardship payments and the DWP's review scheme, which it had established in response to a separate legal challenge brought by PLP.

- After years of the DWP requiring people to pay back recoverable hardship payments, irrespective of their circumstances, the DWP had conceded in the face of an [earlier legal challenge](#) that it had a discretion to waive the debt.
- The Government then ran a 'LEAP' exercise to correct this injustice, under which there was a short window of time where people could apply for a review of any earlier decision refusing to waive such a repayment. However, the exercise was poorly promoted, and the DWP did not ensure it was accessible to all. Our client was one of only two people who applied under the scheme for a review, and the only person whose repayment was waived.
- In February, following a judicial review challenge brought on behalf of our client, the DWP agreed to re-run the exercise, consider how to make it more widely known, and perform an Equality Impact Assessment.

Influencing Parliamentary committees

- We submitted a response to the Public Accounts Committee's inquiry into DWP's annual accounts, covering the use of automation by DWP and the issues faced by vulnerable claimants when accessing support. We also worked with Child Poverty Action Group and Privacy International to share information in order to inform responses to the Committee's inquiry into DWP accounts.

- In April, one of our Senior Research Fellows was quoted in the Work and Pensions Committee's [report on health assessments for benefits](#).
- We also spoke in Parliament about our evidence and how the DWP can operate [more transparently, lawfully, and fairly](#). When the select committee's [report](#) then referenced us in their assessment that the DWP should assess bias in its automated systems, the DWP promised to do better with use of AI and automated decision making.

Priority 5: An effective and accessible legal aid scheme

Context

As PLP's research uncovered, there is an ocean of unmet need when it comes to legal aid, particularly for immigration and asylum issues.

Our comprehensive report, published with Haringey Migrant Support Centre, set out the scale of the crisis in November, at the same time that we took the first step in bringing legal proceedings against the Lord Chancellor, arguing that he was in breach of his constitutional duty to secure that legal aid was available for immigration and asylum.

PLP played a central role in gathering evidence from across the sector about the extent of the legal aid crisis and communicating that data to Parliamentarians.

We engaged with the sector through the media

In June, PLP published an account of one [legal aid lawyer's experiences](#) and why they decided to leave the sector. We also produced Legal Action Group articles on the lack of capacity in immigration legal advice and the idea of nationalised legal aid, which gained traction.

PLP drew on our legal aid expertise in responding to government consultations

- In July, we responded to the [National Audit Office's consultation](#) on whether the legal aid system was good value for taxpayers, arguing that the sector was financially unsustainable. We were mentioned in the NAO's [report](#) in February.
- When the Illegal Migration Act became law in July, the Ministry of Justice proposed that hourly fees should be 15% higher for legal aid providers whose work dealt with the consequences of the new Act. PLP responded to the [consultation](#) on this uplift, stating that we did not consider the 15% uplift sufficient to address the wider challenges within the sector and to ensure that clients were properly represented. PLP's position was also reported on in the [Law Society Gazette](#).
- In responding to the Review of Civil Legal Aid (RoCLA) in March, PLP told the Ministry of Justice that it needed to make legal aid sustainable as a matter of urgency (as reported by the [Law Society Gazette](#)).

PLP research uncovered the scope of the legal aid crisis

In June, one of our Senior Research Fellows produced a report “[Overstretched & Unsustainable: a case study of the immigration and asylum legal aid sector](#),” which proved that long hours, low pay, and vicarious trauma were pushing people out of the sector and creating legal aid advice “drought” for vulnerable migrants.

In September, PLP published the report “[An ocean of unmet need](#)” clearly setting out how immigration legal aid was essentially inaccessible across large areas of England and Wales.

Our legal action against the Lord Chancellor raised awareness of the issues

In September, PLP commenced its [legal challenge](#) against the Lord Chancellor. This was covered by [The Guardian](#) and others.

We later surveyed the sector on [their capacity](#) and whether [remote advice provision](#) would help the shortage, uncovering serious concerns about how the Ministry of Justice proposes to bridge the gaps in providers.

PLP casework tackled difficult issues

In November, we were successful in a case against the Legal Aid Agency who admitted that our client, a single mother of 3 who needed legal aid for a housing case, should not have been charged a capital contribution over a backdated lump sum payment of welfare benefits.

We engaged and influenced Parliamentarians

In April, we were invited to the launch of the APPG on Access to Justice where changes in legal aid secured by our litigation were explored. We also spoke to the Shadow Minister responsible for legal aid and the Society of Labour Lawyers, as well as engaging with the Ministry of Justice about our legal challenge against them.

Our work in Wales

Thanks to our lawyer based in Wales, PLP’s work in holding Welsh public bodies to account and challenging unfair decision-making continued to build momentum over this reporting period.

One of the most significant wins from this period was a legal challenge to the Welsh Government’s decision to end Free School Meals during the school holidays in 2023. The challenge led to the Welsh Government acknowledging that it had breached its duties under Equality Act and the Rights of Children and Young Persons (Wales) Measure 2011. This judicial challenge was covered by the [BBC](#).

In May, a judicial review brought by PLP, on behalf of a client who was made homeless, led to a High Court declaration that Cardiff Council must consider prosecuting landlords suspected of unlawfully evicting their tenants, and that not doing so at all over the last 10 years amounted to a “systemic failure”.

PLP investigated the Welsh Government’s new basic income pilot and its impact on financial eligibility for legal aid. This led to a successful challenge in July to a local authority’s refusal to pay asylum claim legal fees for an unaccompanied minor who was no longer financially eligible for legal aid because of his being in receipt of the basic income.

In January, a disabled homeless client found suitable accommodation thanks our involvement. We argued that the council's failure to home our client appropriately with her family was a breach of its obligations under the Equality Act and Human Rights Act.

Our client's mother told us: "I am very grateful to PLP and Speakeasy Law Centre for helping me & my daughter through this difficult time. It means so much to me that we now have a place to live which is safe for my daughter, and in which the family can be together again."

Our plans for the future

Looking to the future, two factors will have a significant impact on our plans: the general election, which took place in July 2024, and our current strategy being due to end in 2025.

In terms of the impact of the general election, we will be seeking to make the most of opportunities presented by a new administration, as well as assessing where and to what extent there is misalignment between PLP's and the new Government's respective objectives. We note that the new Government does appear willing to make progressive reform in respect of some of our priority areas, such as bolstering individuals' rights and overtly reinstating its commitment to the rule of law. As a result, we will allocate a greater share of our resources to communications and influencing to better leverage opportunities. However, we will need to keep resourcing our litigation team well, because, given that this Government has a significant majority to deliver legislative change, judicial review will be a critical tool in holding it to account.

This is the last year of our current organisational strategy. We have learnt that there is value in honing what our focus should be under each priority area, including what we will deprioritise. Therefore, we conducted our first organisational planning exercise, going through each of our priority areas. For example, of all the possible focuses and notwithstanding the temptation to be reactive in this space, we have determined that under our immigration priority, we will be focusing on ensuring that the Illegal Migration Act and Safety of Rwanda Act are repealed. This exercise will create greater alignment and clarity among staff, which we expect will result in greater impact.

Going forward, we will also seek to develop our next long-term strategy. At this point, we know that we will begin this exercise by looking at PLP's purpose, as determined by its charitable objects. We have learnt that, as an organisation that has developed somewhat organically over some years, there is value in creating greater ownership of the purpose of PLP. From that, we will build out our next strategy. We will also conduct a stock check of what has worked well and what has not under the last strategy, so that we can be even more impactful when delivering this new strategy.

Volunteers and interns

In the last year PLP staff members were delighted to host Bonavero Intern Luca Montag, who assisted us with updating the TAG register, among other projects.

PLP's conferences and training events are made possible by the qualified and enthusiastic speakers who contribute their time and expertise. We are grateful to all these academics, barristers, solicitors, advisers and other experts who have participated in our events.

PLP was also supported by Lindsay Stirton, who raised money for us by running the Brighton Marathon.

Fundraising

PLP's approach to fundraising focusses on foundations and grant giving trusts, both for core and project funds. In 2023/24 we have for the first time employed a grants and trusts manager to ensure we have the expertise and capacity to build new relationships with trusts and foundations, co-ordinate our relations with existing supporters and professionalise our monitoring and forecasting of grant income.

Our fundraising from individual donors has been modest in comparison to income from other sources. PLP has historically taken part in fundraising activities such as entering teams in the Royal Parks Half Marathon and the London Legal Walk and holding fundraising galas. In recent years we have taken the decision to not to hold any major fundraising events whilst we review our approach to individual donors. We plan to conclude this review in 2024 and begin new activities aimed at identifying and working more closely with individual supporters; we intend to hold a fundraising gala informed by this review in early 2025.

PLP receives direct donations via a Charities Aid Foundation account, and from unsolicited donations including through our website. Routes for individuals to donate to PLP are listed on its website. PLP occasionally uses its general mailing list to offer the opportunity to make donations. This year we raised a total of £9,071 through donations.

Due to the limited nature of this activity, we have not sought to register with the fundraising regulator however we expect to voluntarily register following the review of these activities to provide potential donors with confidence.

Staff involved in organising fundraising regularly update themselves with relevant legislation and codes of practice (including all those overlapping with GDPR) and practice concerning finance, such as VAT and fundraising events, through courses and seminars. PLP received no complaints regarding its fundraising in 2023/24. We do not directly involve vulnerable people in our fundraising activities. Where an individual has been identified as a benefactor of PLP's work, for instance in a case study of PLP's activities, their permission must be explicitly sought.

PLP does not ask any third parties to undertake any direct fundraising activities on its behalf. We plan to work with third parties to provide consultancy advice and research so we may identify and better understand potential and existing supporters and ensure value for money across our fundraising activities.

Financial Review

Support for our work – grants and donations

Income from grants and donations represents over 75% of our income in this reporting period (grants and donations: £1,669,699, total income: £2,127,331). Income from grants and donations increased compared to the year prior (2024: £1,669,699, 2023: £1,419,328), when adjusted for the amount of restricted funds received in 2024 ahead of restricted expenditure starting in 2025 (2024: £373,152, 2023: £136,820), the amount of this income is £14,039 more than the year prior. This is in the context of the conclusion this year of long-term support from Esmée Fairbairn Foundation (2024: £5,528, 2023: £55,276) and Lankelly Chase Foundation (2024: £175,675, 2023: £154,500) as they consider their priorities for future funding and redistribute and close their funding respectively. We are indebted to funders for the advance notice of their plans which enabled PLP to respond to this challenge.

In this context, we are especially grateful for the renewed support of funders such as AB Charitable Trust, Sigrid Rausing Trust, The Legal Education Foundation, Unbound Philanthropy and Allen & Overy who have all recently renewed their long-term support. We are also keenly appreciative of the new relationship we have developed with the Access to Justice Foundation who have committed to £500,000 of funding over the next five years.

PLP continued to receive crucial unrestricted support from the Bromley Trust, Disrupt Foundation, Garden Court Chambers, the Oak Foundation and Paul Hamlyn. The support we receive from these donations and grants enables PLP to invest in urgent new research, such as into the impact of the government's use of algorithms, before we have secured project funding and to take on more work from clients who are ineligible for legal aid and would otherwise have no representation. It also allows us to ensure the support functions of our work are properly resourced providing all our charitable activities with the foundation they require to focus on their important work.

PLP is also delighted to receive restricted funding enabling the delivery of specific projects within our strategic priorities including from Barings Foundation who support our work in Wales, Justice Together Initiative, who support our partnership and coordination efforts in mitigating the potential adverse impacts of legislation, The Law Society supporting our efforts to champion legal aid, Lloyds Bank Foundation who make our work challenging discriminatory welfare rules possible, Trust for London who have enabled us to resist inhumane treatment of immigrants and benefit claimants and Sam and Bella Sebba Family Charitable Trust who provided funding for the development of our public affairs work.

Note 15 provides further details on the restricted funds which many of our funder's support. Note 2 provides a full list of our funders, to all of whom we are exceedingly grateful.

In-kind support from our partners

This year, the High Court agreed with PLP and Liberty that the former Home Secretary Suella Braverman acted unlawfully when she made regulations that restricted the right to public protest. PLP received pro bono support from Herbert Smith Freehills (HSF) valued at over £130,000 without which this victory for the rule of law may not have been possible. HSF also provided PLP with pro-bono support with respect to our premises at Goswell Road. As such support is beyond PLP's means to purchase at rates, these gifts in kinds are not declared in the financial statements.

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Fieldfisher provided PLP with research assistance inform a forthcoming policy paper, conducting comparative research comparing the transparency requirements to public authority use of AI for automated decision making across five jurisdictions: Canada, the European Union, France, Japan and the United States of America. In addition, they are providing support for the formatting and publication of the document. Fieldfisher also provided PLP pro-bono advice on our internal flexible-working policy and we worked jointly on a report into the lack of availability of legal aid in Newham. Again, the pro-bono support has been such that meaningful work would not have been possible without Fieldfisher's support as beyond PLP's means at market rates and so are not declared in the financial statements.

As events returned to being held in-person we were grateful for gifts in kind relating to the provision of free venues and catering by partners (2024: £24,000, 2023: £24,368). Support from our events came from HSF, Allen & Overy, University of Exeter, York University, Fieldfisher and Doughty Street Chambers.

Income from charitable activities

Fees from events and training continued to provide PLP with stable income to subsidise the costs of running our events programme (2024: £95,501, 2023: £94,909).

PLP's casework income is unpredictable year to year due to the relatively low volume of cases and the disproportionate impact that winning any particular case has on the level of income PLP will achieve. Casework income has been relatively low in the last two years (2024: £337,978, 2023: £346,617). We anticipate that the long-term pattern of income from casework varying up and down significantly from year to year will continue.

Expenditure summary

Total expenditure increased (2024: £2.2m, 2023: £2.1m) including spend on charitable activities which surpassed two million pounds for the first time (2024: £2,068,770; 2023: 1,988,849).

PLP's principal expenditure in pursuit of achieving our mission is through our staff which represented the majority of spend (2024: £1,654,531, 2023: £1,533,948). In light of the high levels of inflation in recent years, increased spend on charitable activities has been necessary simply to maintain the number of staff working directly on charitable activities (2024: 23.6 FTE, 2023: 23.6 FTE).

Expenditure on costs of support, governance and fundraising all increased compared to the prior year. Fundraising costs increased with the appointment of PLP's first grants and trusts manager as a primary mitigation to the reduction in PLP's income from existing funders and the need to reach out to new potential funders and manage more restricted funds to maintain income at existing levels. The increase in support costs (2024: 715,260, 2023: £675,291) included significant inflation in the costs of insurance and other office overheads as well as increased staffing costs with the appointment of an Executive Officer and Chief Operating Officer to add capacity for leadership and monitoring & evaluation. Governance costs increased (2024: £95,700; 2023: £91,490) owing to increased focus on this area by the CEO during a period in which PLP appointed a new Chair and a number of new trustees. The increase in these costs was mitigated through the use of the systems change and transition designated fund carried forward from the prior year (Transitions fund closing balance - 2024: £0, 2023: £82,000).

PLP funds

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PLP's total funds have fallen during the year (Net expenditure 2024: £44,692, 2023: £204,991. Total funds 2024: £2,121,478, 2023: £2,166,167) in line with having planned and budgeted for a deficit year in line with the smaller reserves policy approved last year. Cash at bank and in hand remains healthy for a charity of PLP's size (2024: £1,545,758, 2023: £1,561,918) and we are grateful to our funders, the majority of whom pay PLP in advance or at the start of the grant period.

A large proportion of our funds remain restricted (£373,152) and designated (£577,469). Each year PLP sets aside an amount to build a designated fund able to cover relocation costs in order that we can move offices if required at the end of our lease (2024: £93,177). The trustees used casework funds received at the end of 2022 to designate funds towards improvements in our internal systems to ensure they are optimised for hybrid working and online collaboration and to support transition within our senior leadership. This fund has now been fully deployed (2024: £0, 2023: £82,000).

Our casework work in progress (WIP) designated fund (£484,292) reflects income we have recognised but is an illiquid asset which cannot be relied upon as part of our reserves policy. Many firms will have WIP with a high turnover, however much of PLP's WIP relates to cases which are two years old or more – therefore PLP cannot be confident that it would be able to convert recent casework income into cash should the need arise during any short-medium period of time. As casework is a major source of unrestricted income, we show our WIP as a designated fund in order to avoid giving the impression that these funds are available to invest in our charitable activities.

The remainder of our unrestricted funds (£1,748,326) are available as general funds and form the basis of calculating our reserves.

Reserves policy

PLP's reserves are held to deal with the following contingencies:

- Problems with cash flow, for instance when waiting for casework receipts
- As a mitigation against uncertain casework income year to year
- Reductions in or withdrawal of grant funding and other income;
- In the event of closure, the costs to wind up the organisation and pay redundancies and leasehold liabilities.

PLP's board of trustees consider PLP's free reserves to include all unrestricted funds excluding designated funds and the value of fixed assets (2024: £25,285) and long term debtors (2024: £41,085). Work in progress (our largest designated fund) is not freely available as explained above.

PLP funds and reserves

Total unrestricted funds	£1,748,326
Less designated funds of	£577,469
Less assets and long term debtors of	£66,370
Freely available, unrestricted reserves	£1,104,486

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PLP's reserves policy during the year ending 31 March 2024 is to retain between three and five months of running costs (3: £496,549, 5: £827,581). PLP's trustees' long term aim is to hold reserves in the middle of the reserves policy i.e. four months. This is slightly higher than average for a charity of PLP's size given the high level of PLP's fixed costs (largely permanent staff and lease on premises) and the unpredictability of some of its unrestricted income (particularly casework income as noted above).

Our unrestricted freely available reserves at 31 March 2024 are £1,104,486 (2023: £1,332,924) representing 6.7 months of running costs as budgeted for the coming year. This is over the maximum set in the policy and despite the cash amounts in our reserves having reduced by £228,438 over the year. This is because whilst PLP has reduced its cash reserves to near the level predicted, we have also reduced our budgeted running costs for 2025 – reserves of £1,104,486 were equivalent to 5.5 months of reserves based on 2023's budgeted running costs. In addition PLP received casework receipts at the end of the year which we had not anticipated being paid until the following year and spent less on irrecoverable VAT and recruitment than budgeted. The trustees have approved a further deficit budget for 2024/25 with the intention of bringing reserves within policy.

The reserves policy is reviewed annually when the board of trustees set the budget for the following financial year. The reserves policy was reduced to hold between three and five months running costs last year having previously been to hold between six and eight months reserves in 2021. During the review process for the 2024/25 budget, the trustees noted that although we expect total income to decline slightly in 2025, due to the predictability of its income, PLP has already taken steps to reduce its running costs. As such the trustees agreed that PLP could continue to prudently hold between three and five months' running costs and will monitor the reduction of PLP's reserves within the reserves policy.

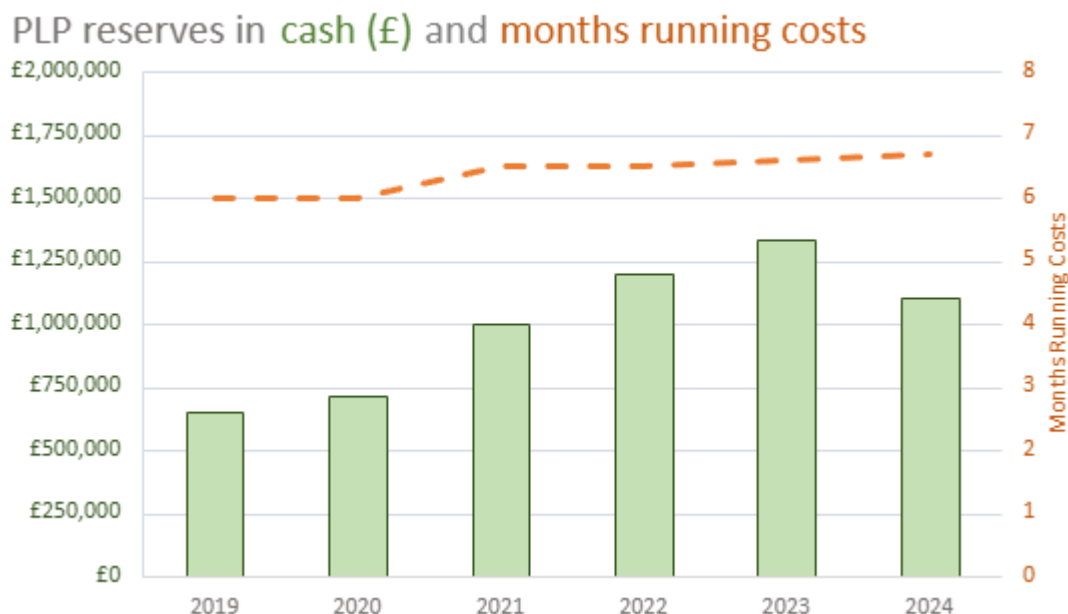


Fig1. Illustration showing PLP reserves (2019-2024) contrasting significant change in reserve level when measured in cash (£) and relative stability when measured in months running costs.

Principal risks and uncertainties

The last 12 months saw the former government continue to undermine the role of Parliament, weaken key rights protections, and erode access to justice for vulnerable and marginalised groups. PLP has met these challenges through our unique combination of casework, research and influencing. PLP has worked in partnership with other organisations in the sector to respond to for example with Liberty when opposing the former Home Secretary's attempt to circumvent the will of Parliament to curtail protest rights or PLP's leading role in the sector's resistance of the Rwanda asylum plan demonstrated by PLP's selection as the lead case.

With the election of a new government this July, like many charities PLP seeks to adapt from a stance of resistance to take the opportunities presented by an administration that may be willing to make progressive reform. However, the lack of clarity surrounding the new government's plans means that such optimism must be balanced with caution not to fail to recognise the difficulty in holding a government with an unassailable majority to account. The new administration remains sensitive to attacks on immigration and fiscal profligacy and their caution could stymie such calls for progressive reform. Fortunately, in developing our research and influencing functions, and in drawing upon the lived experience of our clients, PLP is well placed to offer support to an administration who is willing and likewise, where change is slow or wanting, PLP is well placed to continue to hold government to account.

PLP waits to see how grants and foundations will react to the new administration. PLP saw a rise in support during the post-Brexit years when the turbulence and threats to the rule of law brought an obvious need and urgency to support our mission. Through the development of a new strategy, PLP will seek to make a new case for support based on the above mix of opportunity and need to continue to hold all governments to account. We will widen that case for support to include not only institutions but work more closely with individuals.

As the economy settles to more normal levels of inflation, charities such as PLP are left with the impact of years of record inflation. The principal effect of inflation on PLP's finances is through pressures on wages. PLP's staff are central to delivering PLP's mission and the principal means through which PLP delivers its charitable objects. Whilst the trustees set staff wages, not increasing wages impacts PLP's ability to attract, retain staff and maintain staff morale and wellbeing, all impacting directly on PLP's effectiveness in pursuing its mission.

As such, the trustees aim to award all staff with annual cost of living increases in line with inflation and regret being unable to match inflation in full during 2023 and 2024. The board of trustees commissioned an independent review of staff salaries which ensured our budget for 2025 was informed by how PLP's approach to cost of living compares to other employers in similar charities and relevant sectors. To help maximise the amount of funds available for cost of living increases for the lowest paid staff the CEO and COO have waived their cost of living allowance for 2025. All PLP cost of living increases include a fixed portion which favours lower paid staff compared to allowances made purely on the basis of a percentage of wages. PLP is also committed to the Real Living Wage as set by the Living Wage Foundation.

The trustees have assessed PLP to be going concern with no material uncertainties. In so assessing they have considered the impact of the above and other risks and uncertainties that impact on solvency and liquidity alongside prepared budgets, forecasts, and sensitivity analysis.

Governance & management

The Board are PLP's charitable trustees who accept ultimate responsibility for directing the affairs of PLP and ensuring that it is solvent, well-run, and delivering the charitable outcomes for the benefit of the public for which it has been set up. The trustees are volunteers who receive no remuneration for their time beyond reasonable out-of-pocket expenses (2024: £ 0).

The trustees elect a Chair, Secretary and Treasurer to whom the Board may delegate any of its powers. In practise, the Chair carries out the function of line-managing the CEO and leading the Board and managing Board meetings. The Treasurer is expected to provide general financial oversight of PLP among other duties relating to the financial management and control of the charity. The Secretary has overall responsibility for meeting reporting requirements and board administration as required by PLP's regulators and its Articles. The board may create sub-committees and working groups of its members to focus on particular areas of governance such as personnel and risk.

The Chair ensures that new trustees receive an appropriate induction. New trustees receive copies of PLP's Articles, Detailed Governance Procedures, Strategic Plan, PLP policies, papers and minutes of recent board meetings and access to other information relevant to the role.

The Board is responsible for appointing PLP's CEO and is involved in the appointment of other members of the Senior Leadership Team (SLT). The Board delegates authority for the day-to-day operation of PLP to the CEO who may further delegate to the SLT or other staff as they consider appropriate. Some decisions are reserved to the Board including expenditure over set amounts, escalated staff grievances, relocating PLP's office, acting in 'own-name' litigation and the recruitment, contracts and pay of the SLT.

The SLT is made up of the 'key management personnel' of the organisation and, in addition to the CEO, includes the COO, Legal Director, Communications Director and Research Director. The Chair and Personnel Sub-committee is involved in setting pay and remuneration of the SLT. Trustees consider relevant and available information on comparable roles when setting pay. Current SLT and staff pay is informed by a benchmarking exercise carried out by Total Reward Group in 2024.

Since the last annual report, PLP has welcomed Arianne Griffith as Research Director. Arianne is an attorney and researcher with expertise in international human rights law and business and human rights. Arianne has been admitted to the bar of Trinidad and Tobago, and led Global Witness's work to increase the accountability of corporates.

We also welcome Victoria Pogge von Strandmann who joins PLP from Simpson Millar where she was joint head of public law and human rights. Pogge von Strandmann's practice has covered challenges under the Children Act 1989 in relation to looked after children, care leavers and age assessment cases, challenges to trafficking decisions, Care Act challenges for those without settled status, and challenges in respect of asylum support decisions and unlawful detention.

Thanks to our interim Legal Director, Carla Clarke, for her experience and dedication over the last year.

PLP's Board of Trustees has also welcomed a new Chair, Jonathan Senker, since the last report. Senker is the founding Chief Executive of VoiceAbility, a leading national rights and voice organisation, at the forefront of advocacy and participation services. The Board also welcomed four other new members.

Carien Rai is a leading entrepreneur, specialist in national and international business development, co-founder of The Outreach Group, and former UK Government consultant. Harbi Jama is the Head of Development at The London Community Foundation; through good philanthropy and partnerships, he uses his knowledge and expertise to convene donors to invest in charitable organisations working to overcome the issues affecting London. Ravi Mehta is a barrister at Blackstone Chambers, with a particular expertise in a range of areas involving regulatory and commercial disputes, including EU and competition law, public law, environmental litigation, data protection, sports law, and international human rights law. Finally, Simon Fletcher works at ClientEarth, the global environmental law NGO, where he is responsible for leading their global operations.

Related parties and relationships with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or employee and anyone involved in the charity's business must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party. In the current year, no such related party transactions were reported.

Statement of responsibilities of the trustees

The trustees (who are also directors of PLP for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards and statements of recommended practice 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 operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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In so far as the trustees are aware: there is no relevant audit information of which the charitable company's auditor is unaware, and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2024 was 11 (2023: 7). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on DATE and signed on their behalf by

Jonathan Senker, Chair of the Board of Trustees.

Independent auditor's report to the members of Public Law Project

Opinion

We have audited the financial statements of The Public Law Project (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

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 charitable company 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company'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 other information comprises the information included in the trustees' annual report, including the strategic report and the director's and chair's reports, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report and the director's and chair's reports for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report and director's and chair's reports, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report including the strategic report and director's and chair's reports.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us 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
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of responsibilities of the trustees set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charitable company 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' 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 entity'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 entity 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.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

DATE

for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, LONDON, EC1Y 0TG

The Public Law Project

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and grants	2	857,746	811,953	1,669,699	753,790	665,537	1,419,328
Charitable activities							
Casework and legal advice	3	337,978	–	337,978	346,617	–	346,617
Influencing (Policy, Information, Training)	3	95,501	–	95,501	94,909	–	94,909
Investments		24,123	–	24,123	18,845	–	18,845
Miscellaneous income		30	–	30	134	–	134
Total income		1,315,378	811,953	2,127,331	1,214,296	665,537	1,879,833
Expenditure on:							
Raising funds	4	102,045	–	102,045	95,416	–	95,416
Charitable activities							
Casework and legal advice	4	790,166	227,931	1,018,097	626,928	452,884	1,079,812
Research	4	349,954	294,945	644,899	220,497	309,019	529,516
Influencing (Policy, Information, Training)	4	354,236	52,745	406,981	338,839	40,682	379,521
Total expenditure		1,596,401	575,621	2,172,022	1,281,680	802,585	2,084,265
Net expenditure for the year and net movement in funds	5	(281,023)	236,332	(44,691)	(67,384)	(137,048)	(204,432)
Reconciliation of funds:							
Total funds brought forward		2,029,347	136,820	2,166,167	2,096,731	273,868	2,370,599
Total funds carried forward		1,748,324	373,152	2,121,476	2,029,347	136,820	2,166,167

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

The Public Law Project

Balance sheet

Company no. 2368562

As at 31 March 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Tangible assets	10		25,284		36,476
Non current debtors	11a		41,085		41,085
			<u>66,369</u>		<u>77,561</u>
Current assets:					
Amounts recoverable on casework		484,292		464,391	
Debtors	11b	352,627		145,198	
Cash Deposits (longer than 3 months)		–		170,000	
Cash at bank and in hand		1,545,758		1,561,918	
		<u>2,382,677</u>		<u>2,341,507</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	(327,570)		(252,901)	
			<u>2,055,107</u>		<u>2,088,605</u>
Net current assets					
			<u>2,055,107</u>		<u>2,088,605</u>
Total net assets	14		<u>2,121,476</u>		<u>2,166,166</u>
The funds of the charity:					
Restricted income funds			373,152		136,820
Unrestricted income funds:					
Designated funds		577,469		618,862	
General funds		1,170,855		1,410,485	
		<u>1,748,324</u>		<u>2,029,347</u>	
Total unrestricted funds			<u>1,748,324</u>		<u>2,029,347</u>
Total charity funds	15		<u>2,121,476</u>		<u>2,166,167</u>

Approved by the trustees on XXXX and signed on their behalf by

Jonathan Senker
Chair of the Board of Trustees

Statement of cash flows

For the year ended 31 March 2024

Reconciliation of net income to net cash flow from operating activities

	2,024 £	2,023 £
Net (expenditure) for the reporting period (as per the statement of financial activities)	(44,691)	(204,432)
Depreciation charges	14,193	10,747
Investment income	(24,123)	(18,845)
(Increase) / decrease in debtors and WIP	(227,330)	108,135
Increase / (decrease) in creditors	74,669	(200,849)
Net cash (used in) operating activities	(207,282)	(305,244)

	2024 £	£	2023 £	£
Cash flows from operating activities				
Net cash (used in) operating activities		(207,282)		(305,244)
Cash flows from investing activities:				
Investment income	24,123		18,845	
Purchase of fixed assets	(3,001)		(29,941)	
Net cash provided by / (used in) investing activities		21,122		(11,096)
Change in cash and cash equivalents in the year		(186,160)		(316,340)
Cash and cash equivalents at the beginning of the year		1,731,918		2,048,258
Cash and cash equivalents at the end of the year		1,545,758		1,731,918

1 Accounting policies

a) Statutory information

The Public Law Project is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is The Design Works, 93–99 Goswell Road, London, EC1V 7EY.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Work under conditional fee agreements is valued at nil until the case is won, at which point the charity has entitlement to the funds.

f) Donations of gifts and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. There were gifts in kind for 2023/24 worth £24,000 (2023: £24,368). These relate to the provision at no cost of venue space or catering for PLP Events. Many PLP events were held online in the years following the pandemic, leading to no such income in the year prior. PLP received substantial pro-bono support from a number of law firms which could not be recognised on the basis that PLP could not have afforded to pay to obtain such services on the open market so refer to the trustees' annual report for more information about their contribution.

1 Accounting policies (continued)

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering legal services, education and training events and conducting research undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

	Support Costs	Governance costs
Cost of raising funds	5%	5%
Casework and legal advice	48%	51%
Research	25%	26%
Influencing (Policy, Information, Training)	17%	18%
Governance	6%	

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Fixtures and fittings 33.00% Straight line

1 Accounting policies (continued)

m) Amount receivable on casework (WIP)

Income is recognised on casework earned and due ("work in progress" or "WIP") according to the time booked on the matter multiplied by the relevant legal aid or interpartes rate. Appropriate provision is made for irrecoverable WIP. While some WIP will be recoverable within 12 months and some over 12 months, it is not possible to calculate this split with accuracy. The charity accounts for WIP as a current asset as it aims to recover WIP within the shortest possible timeframe; however, WIP is excluded from the free reserves of the charity.

n) Debtors

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

o) Cash at bank and in hand

Cash at bank and cash 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.

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

r) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

s) Client monies

Client monies are excluded from the financial statements. The balance on the client bank account of these client monies at 31 March 2024 was –£18.31 due (2023:nil).

2 Income from donations and grants

Grants and donations included in income were received from the following:

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
AB Charitable Trust	70,000	–	70,000	33,000	30,000	63,000
Access to Justice Foundation	–	100,000	100,000	–	–	–
Allen & Overy Foundation	8,000	25,000	33,000	–	–	–
Baring Foundation	–	64,041	64,041	–	76,517	76,517
Bromley Trust	20,000	–	20,000	15,000	–	15,000
Crisis UK	–	–	–	–	–	–
Disrupt Foundation	50,000	10,000	60,000	50,000	–	50,000
Esmée Fairbairn Foundation	–	5,528	5,528	–	55,276	55,276
Garden Court Chambers	4,000	–	4,000	–	–	–
Gifts in Kind	24,000	–	24,000	24,368	–	24,368
Joseph Rowntree Charitable Trust	–	–	–	–	12,038	12,038
The Law Society	–	30,000	30,000	–	30,000	30,000
Lankelly Chase Foundation	177,675	–	177,675	154,500	–	154,500
Legal Aid Practitioner's Group	–	–	–	–	3,491	3,491
The Legal Education Foundation	–	285,074	285,074	–	245,203	245,203
Lloyds Bank Foundation	–	110,310	110,310	–	–	–
London Legal Support Trust	10,000	–	10,000	9,999	19,812	29,811
Oak Foundation	250,000	–	250,000	250,000	–	250,000
Paul Hamlyn Foundation	55,000	–	55,000	55,000	–	55,000
Sam and Bella Sebba Charitable Trust	–	30,000	30,000	–	41,200	41,200
Sigrid Rausing	180,000	–	180,000	150,000	–	150,000
Trust for London	–	92,000	92,000	–	92,000	92,000
Unbound Philanthropy	–	60,000	60,000	–	60,000	60,000
Other Donations <£5,000	9,071	–	9,071	11,923	–	11,923
	857,746	811,953	1,669,699	753,790	665,537	1,419,328
	11.00					

3 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Legal Aid Fees	14,789	–	14,789	18,999	–	18,999
Other Casework Fees	302,000	–	302,000	447,058	–	447,058
Contracts and other income	1,288	–	1,288	5,107	–	5,107
Movement in WIP and payments on account	19,901	–	19,901	(124,546)	–	(124,546)
Sub-total for Casework and legal	337,978	–	337,978	346,617	–	346,617
Events sponsorship	4,000	–	4,000	5,500	–	5,500
Courses and conferences	91,501	–	91,501	89,409	–	89,409
Sub-total for Influencing (Policy, Information, Training)	95,501	–	95,501	94,909	–	94,909
Total income from charitable	433,479	–	433,479	441,526	–	441,526

4a Analysis of expenditure (current year)

	Charitable activities						2024 Total £	2023 Total £
	Cost of raising funds £	Casework and Legal Advice £	Research £	Influencing (Policy, Information, Training) £	Governance costs £	Support costs £		
Staff costs (Note 6)	60,965	589,428	374,409	226,319	84,458	318,953	1,654,532	1,533,948
Audit	-	-	-	-	11,243	-	11,243	9,240
Bank Charges	-	-	-	-	-	910	910	1,135
Legal Fees	-	-	-	-	-	1,938	1,938	5,016
Professional Indemnity Insurance	-	-	-	-	-	42,304	42,304	30,406
Personnel	-	-	-	-	-	50,254	50,254	107,074
Premises and Equipment	-	-	-	-	-	144,527	144,527	123,010
Depreciation	-	-	-	-	-	14,193	14,193	10,747
Office overheads	-	-	-	-	-	142,182	142,182	122,097
Casework Costs	-	46,529	-	-	-	-	46,529	85,063
Courses, seminars, conferences	1,523	-	-	34,021	-	-	35,544	36,342
Research Costs	-	-	27,865	-	-	-	27,865	6,133
Other grant expenditure	-	-	-	-	-	-	-	14,053
	62,488	635,957	402,274	260,340	95,701	715,261	2,172,022	2,084,265
Support costs	32,682	315,726	200,457	121,156	45,240	(715,261)	-	-
Governance costs	6,875	66,414	42,167	25,486	(140,941)	-	-	-
Total expenditure 2024	102,045	1,018,097	644,899	406,981	-	-	2,172,022	-
Total expenditure 2023	95,416	1,079,812	529,516	379,521	-	-	-	2,084,265

4b Analysis of expenditure (previous year)

	Charitable activities						
	Cost of raising funds	Casework and Legal Advice	Research	Influencing (Policy, Information, Training)	Governance costs	Support costs	2023 Total
	£	£	£	£	£	£	£
Staff costs (Note 6)	57,658	598,415	312,647	207,172	82,250	275,806	1,533,948
Audit	-	-	-	-	9,240	-	9,240
Bank Charges	-	-	-	-	-	1,135	1,135
Legal Fees	-	-	-	-	-	5,016	5,016
Professional Indemnity Insurance	-	-	-	-	-	30,406	30,406
Personnel	-	-	-	-	-	107,074	107,074
Premises and Equipment	-	-	-	-	-	123,010	123,010
Depreciation	-	-	-	-	-	10,747	10,747
Office overheads	-	-	-	-	-	122,097	122,097
Casework Costs	-	85,063	-	-	-	-	85,063
Courses, seminars, conferences	167	-	-	36,175	-	-	36,342
Research Costs	-	-	6,133	-	-	-	6,133
Other grant expenditure	-	6,133	7,920	-	-	-	14,053
	57,825	689,611	326,700	243,348	91,490	675,291	2,084,265
Support costs	30,957	321,339	167,024	112,142	43,830	(675,291)	-
Governance costs	6,634	68,862	35,793	24,032	(135,320)	-	-
Total expenditure 2023	95,416	1,079,812	529,516	379,521	-	-	2,084,265

Notes to the financial statements

For the year ended 31 March 2024

5 Net income for the year

This is stated after charging:

	2024 £	2023 £
Depreciation	14,193	10,747
Operating lease rentals:		
Property	87,242	77,774
Auditor's remuneration (excluding VAT) – for audit:	10,800	9,240

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	1,393,976	1,293,344
Social security costs	145,904	136,232
Employer's contribution to defined contribution pension schemes	114,652	104,372
	1,654,532	1,533,948

Redundancy and termination costs in the year were £11,446 (2023: £30,000)

One employee earned more than £60,000 during the year (2023: 1).

No employee earned between £60,000 and £70,000 during the year (2023: 1).

One employee earned between £80,000 and £90,000 during the year (2023: nil)

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £293,647 (2023: £325,537). During 2023/24 these were the CEO, the COO, the Legal Director, and the Communications Director.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: nil). No charity trustee received payment for professional or other services supplied to the charity (2023: nil).

No trustees' expenses representing the payment or reimbursement of travel costs were paid in the year (2023: £99.73).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024 No.	2023 No.
Raising funds	1.1	0.7
Casework and legal advice	12.0	12.3
Research	9.2	8.6
Influencing (Policy, Information, Training)	5.2	5.4
Support	7.4	6.8
Governance	1.3	1.1
	36.1	34.9

The average number of employees (based on full-time equivalent) during the year was as follows:

	2024 No.	2023 No.
Raising funds	1.1	0.6
Casework and legal advice	11.2	12.1
Research	8.0	6.9
Influencing (Policy, Information, Training)	4.4	4.6
Support	6.1	5.5
Governance	1.2	1.0
	32.1	30.6

Notes to the financial statements

For the year ended 31 March 2024

8 Related party transactions

The following related party transactions occurred in 2024:

No trustees were reimbursed for expenses in the year.

No trustees received any gifts in the year.

PLP received free access to meeting rooms at Fieldfisher for the purpose of board meetings via trustee's relations with same. Fieldfisher also provided PLP with pro-bono research assistance, free repographics support and pro-bono legal advice; see the trustees annual report for further details.

The following related party transactions occurred in 2023:

Two trustees were reimbursed £99.73 expenses for attending board meetings and meetings with the chief executive.

Four trustees received small gifts of £50 or less totalling £152.38 thanking them at the end of their service or marking significant life events (such as a new child).

These totaled £252.11

PLP also received free access to meeting rooms at FieldFisher and 11KBW for the purpose of board meetings via trustee's relations with same.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At the start of the year	103,083	103,083
Additions in year	3,001	3,001
Disposals in the year	(2,363)	(2,363)
At the end of the year	103,721	103,721
Depreciation		
At the start of the year	66,607	66,607
Charge for the year	14,193	14,193
Disposals in the year	(2,363)	(2,363)
At the end of the year	78,437	78,437
Net book value		
At the end of the year	25,284	25,284
At the start of the year	36,476	36,476

All of the above assets are used for charitable purposes.

11a Non current debtors

	2024 £	2023 £
Lease deposit	41,085	41,085
	41,085	41,085

11b Current debtors

	2024 £	2023 £
Trade debtors	56,687	7,787
Other debtors	64,009	42,619
Prepayments	74,939	65,203
Accrued income	156,992	29,588
	352,627	145,198

Notes to the financial statements

For the year ended 31 March 2024

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	160,370	86,924
Taxation and social security	49,821	39,337
Other creditors	85,766	62,406
Accruals	31,613	58,120
Deferred income	–	6,115
	327,570	252,901

All deferred income brought forward was released in the year

13 Deferred income

	2024 £	2023 £
Amount deferred in the year	–	6,115
Balance at the end of the year	–	6,115

14 Pension scheme

The charitable company operates a defined contribution pension scheme administered by People's Partnership (formerly named B&CE). The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charitable company has no liability under the scheme other than for the payment of those contributions. At 31 March 2024 PLP had 27 (2023: 41) employees in the scheme. The amount owed to the pension scheme at Year End was £10,941.63 (2023: £0).

15a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	66,369	–	–	66,369
Debtors	352,627	–	–	352,627
Amounts recoverable on casework	–	484,292	–	484,292
Cash at bank and in hand	1,079,429	93,177	373,152	1,545,758
Liabilities	(327,570)	–	–	(327,570)
Net assets at 31 March 2024	1,170,855	577,469	373,152	2,121,476

15b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	77,561	–	–	77,561
Debtors	145,198	–	–	145,198
Amounts recoverable on casework	–	464,391	–	464,391
Cash at bank and in hand	1,440,627	154,471	136,820	1,731,918
Liabilities	(252,901)	–	–	(252,901)
Net assets at 31 March 2022	1,410,485	618,862	136,820	2,166,167

16a Movements in funds (current year)

	At 1 April 2023 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 March 2024 £
Restricted funds:					
Casework and legal advice					
Access to Judicial Review in Wales – Barings Foundation	31,772	4,041	(35,813)	–	–
Access to Justice / Constitutional Reform – Unbound	20,186	60,000	(61,196)	–	18,990
Access to Public Law Remedies – Esmée Fairbairn Foundation	–	5,528	(5,528)	–	–
Improving Lives Through Advice – Access to Justice	–	100,000	–	–	100,000
Justice Together Initiative – Justice Collaborations	25,982	41,974	(67,956)	–	–
Legal Aid – The Law Society	7,500	30,000	(30,000)	–	7,500
Research					
Benefits Deductions – Lloyds Bank Foundation	–	110,310	(77,012)	–	33,298
Constitutional Reform – AB Charitable Trust	7,500	–	(7,500)	–	–
Constitutional Reform – Barings Foundation	21,688	–	(21,688)	–	–
Fairer Systems – TLEF	2,820	243,100	(115,920)	–	130,000
Immigration & Welfare – Trust For London	11,872	92,000	(103,872)	–	–
Influencing (Policy, Information, Training)					
Advocacy, research and events – Allen & Overy	–	25,000	–	–	25,000
Litigation Strategies – Barings Foundation	–	60,000	(9,136)	–	50,864
Policy and Influencing – Sam and Bella Sebba Charitable Trust	7,500	30,000	(30,000)	–	7,500
Support Costs					
IT project – Disrupt Foundation	–	10,000	(10,000)	–	–
Total restricted funds	136,820	811,953	(575,621)	–	373,152
Unrestricted funds:					
Designated funds:					
Amounts recoverable on casework (work in progress)	464,391	–	19,901	–	484,292
Office relocation fund	72,471	–	20,706	–	93,177
Systems change and transition fund	82,000	–	(82,000)	–	–
Total designated funds	618,862	–	(41,393)	–	577,470
General funds	1,410,484	1,315,378	(1,555,008)	–	1,170,854
Total unrestricted funds	2,029,347	1,315,378	(1,596,401)	–	1,748,324
Total funds	2,166,167	2,127,331	(2,172,022)	–	2,121,476

16b Movements in funds (prior year)

	At 1 April 2022 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 March 2023 £
Restricted funds:					
Casework and legal advice					
Access to Judicial Review in Wales – Barings Foundation	34,009	50,517	(52,754)	–	31,772
Access to Justice/Constitutional Reform – Unbound Philanthropy	–	60,000	(39,814)	–	20,186
Access to Public Law Remedies – Esmée Fairbairn Foundation	3,515	55,276	(58,791)	–	–
Best Practice Innovation – Crisis	30,000	–	(30,000)	–	–
Justice First Fellowships – TLEF	9,849	30,200	(40,049)	–	–
Justice Together Initiative	19,890	81,753	(75,661)	–	25,982
Legal Aid – The Law Society	7,500	30,000	(30,000)	–	7,500
Billing support – London Legal Support Trust	–	19,812	(19,812)	–	–
Rule of Law – AB Charitable trust	30,000	–	(30,000)	–	–
Rule of Law – Unbound Philanthropy	48,354	–	(48,354)	–	–
Strategic Partnership project – Lankelly Chase Foundation	27,649	–	(27,649)	–	–
Research					
Constitutional Reform – AB Charitable Trust	12,097	30,000	(34,597)	–	7,500
Constitutional Reform – Barings Foundation	9,398	26,000	(13,710)	–	21,688
Constitutional Reform – Joseph Rowntree Charitable Trust	–	12,038	(12,038)	–	–
Fairer Systems – TLEF	8,999	133,250	(139,429)	–	2,820
Immigration & Welfare – Trust For London	–	92,000	(80,128)	–	11,872
Welfare Barriers – Lloyds Bank	25,626	–	(25,626)	–	–
Young Legal Aid Lawyers – LAPG and TLEF	–	3,491	(3,491)	–	–
Influencing (Policy, Information, Training)					
Policy and Influencing – Sam and Bella Sebba Charitable Trust	6,982	41,200	(40,682)	–	7,500
Total restricted funds	273,868	665,537	(802,585)	–	136,820
Unrestricted funds:					
Designated funds:					
Amounts recoverable on casework (work in progress)	588,937	–	–	(124,546)	464,391
Office relocation fund	55,975	–	–	16,496	72,471
Systems change and transition fund	197,000	–	–	(115,000)	82,000
Total designated funds	841,912	–	–	(223,050)	618,862
General funds	1,254,819	1,214,296	(1,281,680)	223,050	1,410,484
Total unrestricted funds	2,096,731	1,214,296	(1,281,680)	–	2,029,347
Total funds	2,370,599	1,879,833	(2,084,265)	–	2,166,167

16 Movements in funds (continued)

Purposes of restricted funds

Casework and legal advice

Access to Judicial Review in Wales – Barings Foundation

The Barings Foundation has awarded PLP £150,000 over three years to meet the costs of employing a public law specialist based in Wales. The project aims to improve access to judicial review and legal aid in Wales by providing casework and by building networks with organisations who may have capacity to use public law. The project commenced with the appointment of PLP lawyer Matthew Court to the role in January 2021, who has since relocated to be based within a local firm in Cardiff.

Access to Public Law Remedies – Esmée Fairbairn Foundation

Esmée Fairbairn Foundation has granted PLP £263,223 over five years towards core costs to improve access to public law remedies for those affected by poverty or disadvantage.

Access to Justice Foundation – Improving Lives Through Advice scheme

£500,000 has been awarded to Public Law Project for the period from 1 March 2024 to 28 February 2029 as part of the Improving Lives Through Advice (ILTA) funding programme, delivered by The Access to Justice Foundation. ILTA is a new five-year programme designed to support the delivery of free legal advice to marginalised people and communities across England. The funding for this grant has been made possible by the National Lottery Community Fund, thanks to National Lottery players.

Justice Together Initiative – Justice Collaborations

Justice Collaborations has awarded a grant of £250,347 over 36 months for work on the Justice Together Initiative which seeks a fair, timely and accessible immigration. This funding has enabled PLP to resource the leadership of a team providing specialist public law support to the network of organisations and individuals working challenging unfairness and systemic racism in the immigration system.

Legal Aid – The Law Society

The 'Legal Aid Support Project' started in 2013 seeking to mitigate the effect of the reforms to legal aid contained within the Legal Aid Sentencing and Punishment of Offenders Act 2012. Ever since, The Law Society and PLP have formed a successful partnership evidenced over the past few years by way of litigation, training and communications building increasing the practical accessibility of legal aid. Funding in 2022–23 continues this important work. They are giving us £30k per year.

Litigation Strategies – Barings Foundation

Barings awarded PLP a grant to host a residential for civil society organisations in the area of effective litigation strategies to promote better collaboration and focus on putting communities in the driving seat of legal challenges.

Rule of Law – Unbound Philanthropy

Unbound Philanthropy have provided general support funding to assist PLP work to limit and challenge the inappropriate exercise of executive power and support effective regulatory systems at a time of great constitutional change in the UK.

Billing support – London Legal Support Trust

LLST provided PLP with funding to support the trial of employing a billing-co-ordinator to take this work off of solicitors so they can focus on charitable activities as well as improve efficiency and financial outcomes.

Purposes of restricted funds (continued)

Research

Benefits Deductions – Lloyds Bank Foundation

Lloyds Bank Foundation awarded a grant to assist PLP in identifying the barriers that welfare benefits claimants face in appealing unfair sanctions decisions, and to inform a strategy for tackling those barriers through policy, litigation and/or casework. The work involves collecting up-to-date evidence around sanctions as the basis for an informed debate with government. The research recognises the disproportionate sanctioning that minoritised communities face and we ensure diversity across research participants. Lloyd's has extended its support to enable PLP to develop a longer term research, litigation and casework strategy aimed at ensuring benefit deductions operate in a fair, lawful and non-discriminatory manner, alongside our existing work focused on sanctions.

Constitutional Reform – AB Charitable Trust

AB Charitable Trust have awarded PLP a restricted grant of £30,000 per year for two years which, alongside funding from the Barings Foundation, meets the employment costs of a Research and Policy Fellow and supports our work to promote and evidence-led approach to constitutional reform, particularly in relation to the government's proposed reforms of judicial review. This post ensures that PLP has the capacity to conduct pro-active research and gather evidence that supports evidence-based reform of judicial review, and to react effectively as the details of proposals emerge.

Constitutional Reform – Barings Foundation

The Barings Foundation have awarded PLP a restricted grant of £25,000, following £40,000 over two years which, alongside funding from AB Charitable Trust, meets the employment costs of Researchers and supports our work to promote and evidence-led approach to constitutional reform, particularly in relation to reforms of judicial review. This post ensures that PLP has the capacity to conduct pro-active research and gather evidence that supports evidence-based reform of judicial review, and to react effectively as the details of proposals emerge.

Constitutional Reform – Joseph Rowntree Charitable Trust

The Joseph Rowntree Charitable Trust awarded PLP of £80,246 over 2 years towards the costs of providing strategic leadership promoting an evidence-led approach to constitutional reform, particularly in relation to the government's proposed reforms of judicial review. The work requires significant input from members of PLP's Senior Leadership Team, particularly the Communications Director who is leading on developing its communications strategy; the Research Director who will oversee and supervise the collation of research to support its strategy; and the Director and Legal Director who will provide legal and strategic input into the communications strategy and engage in advocacy with Parliamentarians and others.

Fairer Systems – The Legal Education Foundation

TLEF have agreed to provide PLP funding of £393,000 over 3 years to ensure that the UK's systems for the exercise and control of executive power are fair and effective, amid Brexit and the rise of automated decision-making. PLP's legal and policy experts will monitor these systems, identify systemic problems, and work with others to challenge them in public debate and in the courts.

The Legal Aid Practitioner's Group (LAPG) – Young Legal Aid Lawyers

PLP received £3,491.33 in 22/23 to undertake a research project on the sustainability of the immigration and asylum legal aid sector.

Immigration and Welfare – Trust for London

Trust for London awarded PLP £230,000 over three years (£92k in years one and two and £46k in year three) towards core funding for legal work to assist the London sector to take a strategic legal approach to immigration and welfare rights issues.

Influencing (Policy, Training, Events)

Advocacy, Research and Events – Allen & Overy

Allen & Overy awarded PLP £75,000 over three years (2024–2027) to support PLP's mission for the state to act fairly and lawfully by accelerating the impact of PLP's policy work, training events and research.

Policy and Influencing – The Sam & Bella Sebba Charitable Foundation

The Sebba Foundation have supported PLP with a grant of £27,931 for one year towards your project: to support the establishment of a new policy and influencing post. The new post is designed to develop our policy positions drawing from expertise held across our research, casework and training teams and engage collaboratively with government, Parliamentarians and the media. They have increased this to £30k per year for three years.

IT project – Disrupt Foundation

Disrupt Foundation provided £10k of funding to support PLP transition to new cloud-based IT systems.

Purposes of designated funds

Designated funds have been set aside by the trustees for a certain purpose. The trustees have set aside **three** funds as follows:

Amounts recoverable on casework (Work in Progress)

Purpose: To clearly identify Work in Progress assets in the balance sheet of PLP's audited accounts so as to distinguish them from PLP's freely available, unrestricted funds.

Office relocation fund

Funds set aside over the length of PLP's lease to meet costs, other than dilapidations, required to facilitate a move to new premises towards the end of PLP's lease at Goswell Road.

Systems change and transition fund

PLP's Strategy for 2022–2025 and Financial Strategy identifies the need to further invest in our internal systems in order to keep overheads efficient as we grow and to ensure they are optimised for hybrid working and online collaboration. This requires substantial investment to introduce new core systems – a cloud-based server and document management system; financial accounting system and case management system. We have also identified a need to support transition within our senior leadership with our long term Director Jo Hickman departing PLP at the end of 2022. The trustees have designated funds from unrestricted funds that PLP unexpectedly received in 2021 / 22 as ringfenced for properly resourcing these changes in 2022/23 and 2024.

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2024 £	2023 £
Less than one year	87,242	77,774
One to Five Years	159,775	153,012
	<u>247,017</u>	<u>230,786</u>

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

Company number: 02368562
Charity Number: 1003342



Public Law Project

The Public Law Project
Report and financial statements
For the year ended 31 March 2024

The Public Law Project

Reference and administrative information

For the year ended 31 March 2024

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The Public Law Project

Reference and administrative information

For the year ended 31 March 2024

Company number	02368562
Charity number	1003342
Registered office and operational address	The Design Works, 93-99 Goswell Road London EC1V 7EY
Country of incorporation	United Kingdom
Country of registration	England & Wales
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Sarah Jane Burton Renata Czinkotai Acting Chair from February- December 2023 Pavan Dhaliwal (stepped down December 2023) Simon Fletcher (joined December 2023) Andrew Hood Company Secretary Harbi Jama (joined December 2023) Ravi Mehta (joined December 2023) Bryan Nott Carlen Rai (joined December 2023) Richard James Savill Treasurer Jonathan Senker (joined November 2023, Chair from December 2023) Naveed Somani (joined December 2023, stepped down February 2024) Mark Wood (stepped down December 2023)
Director	Shameem Ahmad
Bankers	Unity Trust Bank PLC Nine Brindleyplace BIRMINGHAM B1 2HB
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor 110 Golden Lane LONDON, EC1Y 0TG

Chair's Report

I feel extremely privileged to have been appointed as the Chair of the Board of Trustees earlier this year. I would like to say a public and heartfelt thank you to Renata Czinkotai who stepped in as acting chair last year, ably assisted by Sarah Burton, both of whom have been a continuing source of insightful support to me, the board and organisation.

From my professional life, leading organisations which works alongside disabled people, and people who face disadvantage and discrimination, to ensure that people have control over life- changing decisions. So I feel to my core the importance of people to having a voice, especially when we use public services. The state has the power to lift people up, but constant vigilance and frequent action is required to ensure that it makes good on that potential, and to ensure that its actions do not cause harm. This is why PLP's work is essential.

As my depth of understanding of our activities and impact has grown, so also has my respect and admiration for the work of our fantastic team, headed by Shameem and our Senior Leadership Team.

I have been hugely impressed by the determination of colleagues throughout PLP and the quality and breadth of work. We bring crucial legal challenges, produce leading research, host leading public law training and events, and our advocacy and influencing has substantial impact.

I admire not only with what we do, but how we do it. PLP is an incredibly well-connected organisation. When we work, we work to make a difference, to make an impact, rather than any narrow organisational interests. That means we co-operate closely with others who share our aims, and we aim to engage fully with those who may not yet do so.

Our caseworkers and researchers work especially closely and expertly with user-led organisations and people with lived experience, putting them in the driving seat and sharing best practice about how to put empowerment at the heart of those relationships. This approach means that the way we deliver our professional expertise is informed and shaped by the people and communities we work with, and by working within our six priority areas, we can be both strategic and keep people's whose lives are affected at the centre of our work.

There are two examples of PLPs work that really highlight for me the organisation's impact and breadth. The first was PLP's intervention in Liberty's case against the Home Secretary, where she had sought to bring in through secondary legislation a restriction on protest rights which Parliament had expressly rejected in the primary legislative process. In finding against the Home Secretary, the Court drew on PLP's evidence. This case demonstrated both the value of PLP's expertise and its ability to work in close collaboration with others.

The second is where we worked with Parliamentarians across parties to push for a legislative provision that would make it compulsory for public authorities to be transparent about their use of AI in decision-making. For an organisation to have such range and depth of expertise is extraordinary.

Whether representing clients in the high court to challenge unlawful decision-making, giving evidence to select committees on how to improve policy, supporting Parliamentarians to scrutinise legislation, or working with civil servants to make better systems, PLP has done incredible work this year, and I hope you enjoy reading more about what we have achieved.

That we have been able to achieve so much, even in an extremely challenging environment is a telling testament to all our staff, trustees, external partners, and supporters of PLP who have worked so thoughtfully and hard to help deliver our mission. None of this would be possible without you. Thank you.

I look forward to working with all of you to provide oversight and support to PLP as we further increase our impact in years to come.

Jonathan Senker, Chair

CEO's Report

For some time now, it has felt like civil society has been in an unrelenting fight against regressive laws, policies, and language used by those in power. This year has been no different. In the face of this onslaught, the PLP team has continued to work hard, creatively and with courage to check the most excessive and inappropriate use of executive power.

Our casework team continues to contribute to era defining cases, such as by representing our client in his challenge to the Rwanda scheme; representing the Black Equity Organisation as it stood up with the Windrush generation to ensure the promises made by Government were honoured; and representing parents in Wales hit hard by the cost-of-living crisis after Free School Meals support in school holidays was unlawfully withdrawn only weeks before the summer break.

Our research team continues to expose harms caused by the state and provide a pathway forward, for example the outstanding and comprehensive report demonstrating how vulnerable migrants in the South-West of England are unable to access the legal support they need. We have also partnered with the Institute of Fiscal Studies, to support its groundbreaking project to analyse the impacts of changes to the justice system.

Our advocacy team has been working to influence the Parliamentary debate, including on the Illegal Migration Act and Safety of Rwanda Act, as well as providing evidence to committees for example on the safeguarding vulnerable benefits claimants.

Our communications team has secured media coverage from across the spectrum, from the Financial Times to the Guardian to the Daily Mail, bringing our work and mission to a wider audience.

Our sector-leading events team has been focussed on creating programmes with communities, bringing together a real range of speakers and delegates from grassroots social justice activists to top public lawyers, as well as continuing to deliver high quality training and events on the big public law issues of the day.

This is just a fraction of what we have achieved this year, and we have already laid the groundwork for so much to come. All of this could not have been achieved without the outstanding support of our finance and operations team that ensures the good health of the organisation.

We also know that none of these things was or could be achieved alone – we thank our incredible clients and phenomenal partners throughout the sector.

No one knows what will unfold next. I do not think anyone is under the illusion that our present troubles will evaporate any time soon. The cost of living crisis, the climate crisis, the rise of the far right, and the state's continued and unbridled use of AI and automation, mean the stakes are only getting higher.

Ultimately, I know that everyone at PLP will continue to ensure that public law principles, including the rule of law and human rights, are protected and advanced through the prism of the experiences of those most marginalised in society because we believe that strengthens society as a whole.

What an honour it is to look to the future, standing shoulder to shoulder with colleagues, clients and partners, each of whom exemplify what it is to have compassion and courage.

I hope you enjoy reading about our work and the impact we had in 2023-24 as we take stock and gear up for the challenges and opportunities that lie ahead.

Shameem Ahmad, CEO

Trustees' annual report

The trustees present their report and the audited financial statements for the year ended 31 March 2024. Reference and administrative information set out on page 3 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Role of trustees

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees to ensure that the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Purpose and aims

The decisions of public bodies have a significant impact on the lives of marginalised and disadvantaged people. Such decisions may include whether health care will be provided to an older person, whether benefits will be awarded to a destitute family, or whether a migrant fleeing torture will be detained

or removed from the country. Those with the most to lose from unlawful or unfair decisions are often the most vulnerable.

The purpose and aims of the charity are, therefore:

- To improve access to public law remedies for those whose access to justice is restricted by poverty or some other form of disadvantage
- To promote and undertake research into the practice of public law, and
- To increase understanding, expertise, and knowledge of public law and how it can be applied.

In fulfilling this mission, PLP carries out work in the following areas:

- Research and advocacy work to influence and inform policy
 - Training and events to enhance capacity and expertise in the use of public law
 - Advice and support to frontline charities and civil society organisations
- Casework to represent individuals or NGOs with standing, to act as an intervener, and in exceptional circumstances, to act as a litigant in its own right.

Strategic Report

Our priority goals for 2022-25, as set out in our current [strategy for 2022-25](#) are:

- Priority 1: A constitution that promotes accountability
- Priority 2: Government use of new technologies is transparent and fair
- Priority 3: A fair and humane immigration system
- Priority 4: A just and non-discriminatory welfare system
- Priority 5: An effective and accessible legal aid scheme

Anti-discrimination

As part of our three-year strategy, we committed to a set of anti-discrimination objectives which we are still working towards.

Setting out our anti-discrimination objectives reflects our acknowledgment that there is more PLP can and should do to focus on explicitly tackling discrimination and socio-economic disadvantage. We recognise that institutional discrimination permeates society, the legal system and the charity sector within which we work, and that, despite our best intentions, it is reflected in our own structures.

Moreover, the impact of decision-making and structural inequality is especially harmful where people experience multiple disadvantages and marginalisation.

We acknowledge PLP's privilege, status and platform in the public law sphere and commit to making an active and conscious effort to understand and address the effects of discrimination in all our work, both external and internal.

We previously formulated six objectives in this strategy to guide us in this work. These are:

1. Identify and challenge discriminatory impact in priority areas and amplify the voices of marginalised communities in the legal policy space
2. Promote better understanding, and use of, discrimination arguments in public law

3. Consider and mitigate equality impacts of our work and decision-making
4. Increase diversity and inclusivity within PLP
5. Further open and share our events and training platform
6. Support longer-term improvement of public body equality duties and obligations

Priority 1: A constitution that promotes accountability

Context

In 2023-2024, the Government continued to undermine the UK's constitution through legislation like the Illegal Migration Act and Safety of Rwanda Act.

We also faced constitutional threat through the lack of scrutiny involved in key statutory instruments, which gave the Government new anti-protest powers, and international treaties such as the UK-Rwanda Treaty.

While addressing these issues, PLP also continued to develop our anti-discrimination work, weaving it into our constitutional reform work.

Raising awareness of unscrutinised treaties

In April 2023, PLP's then Head of Research gave [evidence](#) to the Public Administration and Constitutional Affairs Select Committee (PACAC) alongside two scrutiny experts. They urged treaty scrutiny to be embedded in parliamentary processes and for the House of Commons' consent to be required in international trade agreements.

In January 2024, a [new report](#) from PACAC echoed PLP's concerns about insufficient scrutiny for international agreements that affect human rights and the public interest.

Illegal Migration Act and Safety of Rwanda Act

Over this reporting period, PLP's researchers worked on explaining how these dangerous pieces of legislation undermined British constitutional principles and put people at risk, for instance:

- In May, we put together a [joint briefing](#) with Amnesty International, the Bonavero Institute of Human Rights, Immigration Law Practitioners' Association, and Liberty on how the then Illegal Migration Bill would threaten our constitution.
- PLP researchers followed that up in June with a [blog](#), arguing that the Bill removed human rights protections, breached the UK's international obligations, and gave the executive unaccountable power while undermining judicial independence.

Retained EU Law Act

PLP continued to work on the then [Retained EU Law Bill](#), welcoming many of the Lords' amendments to the Bill (which were in line with our recommendations) and urging MPs to retain the crucial safeguards which protect Parliamentary scrutiny and ensure executive power does not go unchecked.

- Our May briefing raised our concerns that vital rights could still be amended by ministers by statutory instrument.
- One of our researchers spoke to Law Pod UK about Retained EU Law after Brexit in May.
- Following the enactment of the Retained EU Law Act in October, we met with the Civil Society Alliance to discuss a set of regulations under the Act about regulated services.

Proactive work on the future of human rights, state accountability and the constitution

Despite the onslaught from Government and the need to be reactive, PLP continued to envision what the future of rights, accountability and the constitution could look like.

- In July, PLP contributed to a [report by UCL's Constitution Unit and the Institute for Government](#) on options for future governments on constitutional reform.
- In September, PLP submitted a response to the Government's first [consultation on open justice](#) since 2012, sharing our thoughts on how the Ministry of Justice can uphold open justice in the modern era. Our recommendations covered topics like access to data, livestreaming court proceedings, and AI regulation.
- We submitted to the [Scottish Human Rights Bill](#) consultation in October, celebrating its inclusion of a stronger framework for socio-economic rights.
- We researched how the Ombuds can develop a human rights practice and an article on this was published by [Essex Constitutional and Administrative Justice Initiative](#) in January.
- PLP's CEO spoke at JustFair's annual conference about the future of socio-economic rights in November.

Intervention in Liberty's case against the Home Secretary

PLP brought a crucial intervention in Liberty's case against the Home Secretary's new [anti-protest laws](#). As covered by [Open Democracy](#), we argued that statutory instruments, or the 'all or nothing' approach to law-making, should not have been used to make major changes to policy – especially just months after those same anti-protest provisions were voted down by Parliament.

In June, we signed a [joint letter](#) with Friends of the Earth and Bond opposing the use of statutory instruments to bring in anti-protest measures previously rejected by Parliament.

Fighting discrimination

During this reporting period, we have started weaving our anti-discrimination work into our constitutional work. For example, PLP began working with Black Equity Organisation on an intervention in Windrush survivor Trevor Donald's case against the Home Secretary, arguing that she should not have dropped key recommendations from the Windrush 'Lessons Learned' report.

Priority 2: Government use of new technologies is transparent and fair

Context

This reporting period built on the highly successful launch of the Tracking Automated Government (TAG) register, a database of public sector AI and Automated Decision-Making (ADM) tools compiled by PLP and partners. The TAG project continues to demonstrate the possibility of and need for greater transparency.

PLP played a leading role in influencing the shape of the Data Protection and Digital Information Bill (DPDI Bill) which threatened to undermine key data rights and presented an opportunity for Parliament to ensure that a public register of AI and ADM tools used by Government could be placed in statute.

Throughout this period, PLP took a lead in working with civil society on important initiatives such as the Alternative AI Whitepaper. We engaged and supported backbench MPs and Peers, Bill committees and standing committees, and government officials to share our vision for greater transparency around AI and ADM use by public authorities. We secured media coverage, including being featured by the Economist film unit, taking the message to a much wider audience.

As a result, we were able to influence debate and increase understanding and support for the importance of proper regulation and transparency.

Influencing the content of the DPDI Bill

- PLP gave oral evidence to the DPDI Public Bill Committee in May (available [here](#)).
- In the Public Bill Committee, Labour MP Stephanie Peacock introduced an amendment which would require public bodies using personal data to meet the "algorithmic transparency standard", and in her arguments for the amendment, referred to PLP's views on transparency, and discussed the TAG register at length, including particular tools with low transparency.
- We submitted [evidence](#) to the Joint Committee on Human Rights (JCHR) on the implications of the DPDI Bill for human rights in May.

- The JCHR then [wrote to the Minister](#) setting out concerns about the Bill, and referred to the evidence we submitted to the JCHR in respect of subject access requests and ADM. Much of the letter was focussed on areas we had expressed concerns about – on overall diluting of rights, inappropriate powers to the Secretary of State and loss of proportionality assessment.

Successfully engaging and influencing Parliamentarians

We also worked with Parliamentarians on the development and regulation of AI and ADM, highlighting our concerns about transparency.

- Lord Clement Jones, the Liberal Democrat spokesperson for science, innovation and technology, tabled four written parliamentary questions which PLP had drafted, about statutory transparency obligations, compliance with the algorithmic transparency recording standard, and the use of ADMs by the Home Office and Department for Work and Pensions (DWP). He noted that the responses would be useful in support of bringing back his Public Authority Algorithm Private Member's Bill.
- PLP produced a written briefing for MPs ahead of a backbench business debate on AI.
- We briefed members of the House of Lords ahead of the debate on AI development and regulation. PLP received thanks from the Chief Whip of the Liberal Democrats, Lord Clement Jones and Baroness Healy of Primrose Hill.
- The Science and Technology Committee released their interim report on the governance of AI (following an inquiry which PLP submitted to), where we were quoted in respect of the value of explainability for increasing public trust.

Influencing civil society, think tanks, government and the media

- PLP created an open letter with Big Brother Watch on DWP bank checking provisions, which received 42 signatures from civil organisations.
- We organised the [AI Alternative Whitepaper](#) which included calls to place the Algorithmic Transparency Reporting Standard (ATRS) on a statutory footing. The joint statement received coverage in the BBC. The Office for AI responded, and we held two meetings to discuss the proposals in detail.
- We organised a roundtable on the regulation of public sector use of AI, with attendees including academics, research institutes and other prominent civil society organisations working in this field. We had a fruitful discussion about options for legislative and regulatory reform and agreed to continue working together on these issues.
- Our researchers took on public influencing roles. For example we spoke at UKCLA's [constitutional law conference in Liverpool](#) about public use of tech, wrote a [blog for Legal Action Magazine](#) about the dangers posed by the Data Bill, and wrote an [article for Public Technology magazine](#) about the Australia Robodebt scandal.

- PLP's CEO spoke at Connected by Data and the Fabian Society's event on a panel about what Labour should do on AI and data in the first 100 days of government.
- We met with the Director of the Centre for Data Ethics and Innovation to discuss the AI Summit and the development of AI regulation policy.
- PLP signed a joint letter on the AI Summit (available [here](#)) which received coverage in the Financial Times, The Guardian, the Daily Mail, and others.
- PLP researchers spoke at the plenary session of the AI and Society forum, which was part of the fringe of the UK's AI Summit. Following the event, PLP was invited to a private roundtable about regulating AI in the public sector by Labour Together.

The Tracking Automated Government initiative grew in profile

The TAG register continued to influence and inspire key opinion formers.

- In October, the Guardian published an investigation based on the TAG register, culminating in [a report about how UK Government is currently using AI](#), which featured PLP's work extensively.
- The TAG register was highlighted in a [piece for The Conversation](#) by Professor Albert Sanchez-Graells at Bristol.
- The TAG register was referred to by Lord Sales in his [Keynote Address at the Information Law Conference at the Institute of Directors](#).

Priority 3: A fair and humane immigration system

Context

From April 2023 to April 2024, the UK saw the enactment of two of the most damaging pieces of legislation in recent history: the Illegal Migration Act and the Safety of Rwanda Act, both of which seriously eroded the longstanding right to seek sanctuary in the UK. PLP became a key voice in challenging the passage of these Acts through Parliament, as well as preparing to challenge their lawfulness in the courts if they were enacted.

The sector also saw an increase in the use of inappropriate and unsafe asylum accommodation, like the Bibby Stockholm barge and the Wethersfield barracks. PLP was able to successfully work on behalf of vulnerable clients who were threatened with accommodation in both of these sites.

Opposing the Illegal Migration Act

PLP worked to counter the Illegal Migration Act and advocate against its underlying assumptions.

- After calling on the House of Commons to [oppose the Illegal Migration Bill](#) in full, we joined [176 civil societies](#) in May in registering our concerns about this shockingly cruel and inhumane bill, which we warned was effectively a ban on asylum.

- We also provided a [joint briefing for the House of Lords Second Reading](#) in May and then wrote to the UK Prime Minister alongside [civil societies from across Europe](#) in an eleventh hour bid to abandon the Bill.
- [Robert Jenrick](#), Minister for Immigration at the time, replied to that letter in August, incorrectly denying that the Act breached international legal obligations.
- When the legislation was enacted in July, PLP published our [fairer alternative](#).

Afghan families

PLP continued to raise awareness about Afghan refugees who had been evacuated when the Taliban returned to power in August 2021 and then abandoned in hotels by the Home Office or shuffled around the UK. For example, we had an article in [Schools Week](#), highlighting how children's education had been interrupted.

When the Government announced that it was ending the use of hotels for these Afghan refugees over the summer of 2023, our caseworkers tirelessly contacted local councils and landlords to try and find housing for our affected clients before they became street homeless.

Asylum Transformation

In PLP's evidence to the Public Accounts Committee, which was cited in its report, we pointed out flaws in the Home Office's [Asylum Transformation programme](#).

Alongside the United Nations High Commissioner for Refugees, we raised concerns about a poorly designed questionnaire, designed to streamline the asylum process for people from Afghanistan, Eritrea, Libya, Syria, Yemen and Sudan but only available in English.

Fighting the Rwanda policy at every stage

PLP challenged the Government's proposal of removing asylum seekers to Rwanda.

- In November, PLP joined a group of 130 civil societies in responding to the Supreme Court's finding that Rwanda was not a safe country to send asylum seekers to. Our [joint statement](#) welcomed the decision of the UK's highest court and urged the Government to abandon its plans for off-shoring asylum claims, whether with Rwanda or any other country.
- When the Government decided to pass emergency legislation in the form of the Safety of Rwanda Bill, despite the Supreme Court's judgment, we produced briefings throughout January and February. We urged MPs to oppose the Bill at the [Commons Committee stage](#), argued that Lords should decline a [Second Reading](#), and eventually highlighted amendments that would mitigate the Bill's harm during the [Lords Committee Stage](#).
- We were cited by the [Joint Committee on Human Rights](#) in their report about the Bill and in the House of Lords by [Baroness Lister](#).
- Our casework team also began working with the wider sector on a plan for strategic litigation if the legislation was enacted.

UK-Rwanda Treaty

We also raised our concerns over the UK-Rwanda Treaty. We gave evidence to the [International Agreements Committee](#) on why the new treaty still put people in danger and how the new solutions, like a four-day training programme for Rwandan officials, did not fix anything. Our evidence was cited by the Committee's report, which recommended that the treaty should not be ratified until Parliament had evidence of protections in place.

Unfair accommodation

Our casework team continued to tackle age assessment claims and unsafe accommodation, successfully getting an underage migrant out of Wethersfield barracks and fighting to stop an asylum seeker with PTSD from being housed on the Bibby Stockholm against medical advice.

Priority 4: A just and non-discriminatory welfare system

Context

PLP followed up our successful work on overpayment debt by undertaking research on benefits deductions with funding from Lloyds Bank Foundation and working with individuals to have unfair deductions waived.

We also worked with Parliamentary committees on how the DWP can operate more transparently, lawfully, and fairly. PLP met directly with officials from the DWP to discuss how the overpayment waiver system could be improved, as well as influencing politicians.

In response to an inadequate consultation that was held to legitimise reforms tightening the work capability assessment, reforms which would have a devastating effect on people relying on disability benefits to afford basic necessities, PLP began working on behalf of a disabled activist to launch a legal challenge.

PLP's overpayment wins

We secured a flurry of overpayment waivers for clients, building on the successful High Court case of [K v Secretary of State for Work and Pensions](#). This included waivers amounting in total to over £100,000 for just 5 clients.

Bereavement support payment case

In June, our client Daniel Jwanczuk faced the DWP in the [Court of Appeal](#), as the DWP tried to overturn a previous High Court decision in our client's favour. The High Court had found the decision to deny Bereavement Support Payments to people in our client's position was a breach of human rights and that surviving partners of those unable to work throughout their working life due to disability should be able to access such additional government support.

In October, the Court of Appeal [dismissed the DWP's appeal](#) in favour of our client. The DWP are now seeking to appeal at the Supreme Court.

Deductions research

Throughout the reporting period, PLP collected research on the impact of welfare deductions. One of our researchers spoke at the National Association of Welfare Rights Advisers' [autumn conference](#), giving an update on our ongoing deductions research.

In November, we also met with the Universal Credit Policy lead at the DWP, along with representatives from connected teams to discuss our deductions research. We shared our initial findings document and gave a short presentation about the research.

Consultation on reforms to the work capability assessment

During this reporting period, we launched a legal challenge on behalf of a disabled client over an inadequate eight-week consultation about reforms to the work capability assessment, which failed to make clear that many people could lose up to £390 a month. The case was covered by [Disability News Service](#) in November.

Our challenge made [headlines](#) again in December after the Chancellor of the Exchequer's speech, when we were able to argue that the whole consultation had been a smokescreen for cuts and that the DWP had misrepresented their plans from the start.

Recoverable Hardship Payment repayments refund scheme

In February, PLP and Osbornes Law had a breakthrough regarding repayments of recoverable hardship payments and the DWP's review scheme, which it had established in response to a separate legal challenge brought by PLP.

- After years of the DWP requiring people to pay back recoverable hardship payments, irrespective of their circumstances, the DWP had conceded in the face of an [earlier legal challenge](#) that it had a discretion to waive the debt.
- The Government then ran a 'LEAP' exercise to correct this injustice, under which there was a short window of time where people could apply for a review of any earlier decision refusing to waive such a repayment. However, the exercise was poorly promoted, and the DWP did not ensure it was accessible to all. Our client was one of only two people who applied under the scheme for a review, and the only person whose repayment was waived.
- In February, following a judicial review challenge brought on behalf of our client, the DWP agreed to re-run the exercise, consider how to make it more widely known, and perform an Equality Impact Assessment.

Influencing Parliamentary committees

- We submitted a response to the Public Accounts Committee's inquiry into DWP's annual accounts, covering the use of automation by DWP and the issues faced by vulnerable claimants when accessing support. We also worked with Child Poverty Action Group and Privacy International to share information in order to inform responses to the Committee's inquiry into DWP accounts.

- In April, one of our Senior Research Fellows was quoted in the Work and Pensions Committee's [report on health assessments for benefits](#).
- We also spoke in Parliament about our evidence and how the DWP can operate [more transparently, lawfully, and fairly](#). When the select committee's [report](#) then referenced us in their assessment that the DWP should assess bias in its automated systems, the DWP promised to do better with use of AI and automated decision making.

Priority 5: An effective and accessible legal aid scheme

Context

As PLP's research uncovered, there is an ocean of unmet need when it comes to legal aid, particularly for immigration and asylum issues.

Our comprehensive report, published with Haringey Migrant Support Centre, set out the scale of the crisis in November, at the same time that we took the first step in bringing legal proceedings against the Lord Chancellor, arguing that he was in breach of his constitutional duty to secure that legal aid was available for immigration and asylum.

PLP played a central role in gathering evidence from across the sector about the extent of the legal aid crisis and communicating that data to Parliamentarians.

We engaged with the sector through the media

In June, PLP published an account of one [legal aid lawyer's experiences](#) and why they decided to leave the sector. We also produced Legal Action Group articles on the lack of capacity in immigration legal advice and the idea of nationalised legal aid, which gained traction.

PLP drew on our legal aid expertise in responding to government consultations

- In July, we responded to the [National Audit Office's consultation](#) on whether the legal aid system was good value for taxpayers, arguing that the sector was financially unsustainable. We were mentioned in the NAO's [report](#) in February.
- When the Illegal Migration Act became law in July, the Ministry of Justice proposed that hourly fees should be 15% higher for legal aid providers whose work dealt with the consequences of the new Act. PLP responded to the [consultation](#) on this uplift, stating that we did not consider the 15% uplift sufficient to address the wider challenges within the sector and to ensure that clients were properly represented. PLP's position was also reported on in the [Law Society Gazette](#).
- In responding to the Review of Civil Legal Aid (RoCLA) in March, PLP told the Ministry of Justice that it needed to make legal aid sustainable as a matter of urgency (as reported by the [Law Society Gazette](#)).

PLP research uncovered the scope of the legal aid crisis

In June, one of our Senior Research Fellows produced a report “[Overstretched & Unsustainable: a case study of the immigration and asylum legal aid sector](#),” which proved that long hours, low pay, and vicarious trauma were pushing people out of the sector and creating legal aid advice “drought” for vulnerable migrants.

In September, PLP published the report “[An ocean of unmet need](#)” clearly setting out how immigration legal aid was essentially inaccessible across large areas of England and Wales.

Our legal action against the Lord Chancellor raised awareness of the issues

In September, PLP commenced its [legal challenge](#) against the Lord Chancellor. This was covered by [The Guardian](#) and others.

We later surveyed the sector on [their capacity](#) and whether [remote advice provision](#) would help the shortage, uncovering serious concerns about how the Ministry of Justice proposes to bridge the gaps in providers.

PLP casework tackled difficult issues

In November, we were successful in a case against the Legal Aid Agency who admitted that our client, a single mother of 3 who needed legal aid for a housing case, should not have been charged a capital contribution over a backdated lump sum payment of welfare benefits.

We engaged and influenced Parliamentarians

In April, we were invited to the launch of the APPG on Access to Justice where changes in legal aid secured by our litigation were explored. We also spoke to the Shadow Minister responsible for legal aid and the Society of Labour Lawyers, as well as engaging with the Ministry of Justice about our legal challenge against them.

Our work in Wales

Thanks to our lawyer based in Wales, PLP’s work in holding Welsh public bodies to account and challenging unfair decision-making continued to build momentum over this reporting period.

One of the most significant wins from this period was a legal challenge to the Welsh Government’s decision to end Free School Meals during the school holidays in 2023. The challenge led to the Welsh Government acknowledging that it had breached its duties under Equality Act and the Rights of Children and Young Persons (Wales) Measure 2011. This judicial challenge was covered by the [BBC](#).

In May, a judicial review brought by PLP, on behalf of a client who was made homeless, led to a High Court declaration that Cardiff Council must consider prosecuting landlords suspected of unlawfully evicting their tenants, and that not doing so at all over the last 10 years amounted to a “systemic failure”.

PLP investigated the Welsh Government’s new basic income pilot and its impact on financial eligibility for legal aid. This led to a successful challenge in July to a local authority’s refusal to pay asylum claim legal fees for an unaccompanied minor who was no longer financially eligible for legal aid because of his being in receipt of the basic income.

In January, a disabled homeless client found suitable accommodation thanks our involvement. We argued that the council's failure to home our client appropriately with her family was a breach of its obligations under the Equality Act and Human Rights Act.

Our client's mother told us: "I am very grateful to PLP and Speakeasy Law Centre for helping me & my daughter through this difficult time. It means so much to me that we now have a place to live which is safe for my daughter, and in which the family can be together again."

Our plans for the future

Looking to the future, two factors will have a significant impact on our plans: the general election, which took place in July 2024, and our current strategy being due to end in 2025.

In terms of the impact of the general election, we will be seeking to make the most of opportunities presented by a new administration, as well as assessing where and to what extent there is misalignment between PLP's and the new Government's respective objectives. We note that the new Government does appear willing to make progressive reform in respect of some of our priority areas, such as bolstering individuals' rights and overtly reinstating its commitment to the rule of law. As a result, we will allocate a greater share of our resources to communications and influencing to better leverage opportunities. However, we will need to keep resourcing our litigation team well, because, given that this Government has a significant majority to deliver legislative change, judicial review will be a critical tool in holding it to account.

This is the last year of our current organisational strategy. We have learnt that there is value in honing what our focus should be under each priority area, including what we will deprioritise. Therefore, we conducted our first organisational planning exercise, going through each of our priority areas. For example, of all the possible focuses and notwithstanding the temptation to be reactive in this space, we have determined that under our immigration priority, we will be focusing on ensuring that the Illegal Migration Act and Safety of Rwanda Act are repealed. This exercise will create greater alignment and clarity among staff, which we expect will result in greater impact.

Going forward, we will also seek to develop our next long-term strategy. At this point, we know that we will begin this exercise by looking at PLP's purpose, as determined by its charitable objects. We have learnt that, as an organisation that has developed somewhat organically over some years, there is value in creating greater ownership of the purpose of PLP. From that, we will build out our next strategy. We will also conduct a stock check of what has worked well and what has not under the last strategy, so that we can be even more impactful when delivering this new strategy.

Volunteers and interns

In the last year PLP staff members were delighted to host Bonavero Intern Luca Montag, who assisted us with updating the TAG register, among other projects.

PLP's conferences and training events are made possible by the qualified and enthusiastic speakers who contribute their time and expertise. We are grateful to all these academics, barristers, solicitors, advisers and other experts who have participated in our events.

PLP was also supported by Lindsay Stirton, who raised money for us by running the Brighton Marathon.

Fundraising

PLP's approach to fundraising focusses on foundations and grant giving trusts, both for core and project funds. In 2023/24 we have for the first time employed a grants and trusts manager to ensure we have the expertise and capacity to build new relationships with trusts and foundations, co-ordinate our relations with existing supporters and professionalise our monitoring and forecasting of grant income.

Our fundraising from individual donors has been modest in comparison to income from other sources. PLP has historically taken part in fundraising activities such as entering teams in the Royal Parks Half Marathon and the London Legal Walk and holding fundraising galas. In recent years we have taken the decision to not to hold any major fundraising events whilst we review our approach to individual donors. We plan to conclude this review in 2024 and begin new activities aimed at identifying and working more closely with individual supporters; we intend to hold a fundraising gala informed by this review in early 2025.

PLP receives direct donations via a Charities Aid Foundation account, and from unsolicited donations including through our website. Routes for individuals to donate to PLP are listed on its website. PLP occasionally uses its general mailing list to offer the opportunity to make donations. This year we raised a total of £9,071 through donations.

Due to the limited nature of this activity, we have not sought to register with the fundraising regulator however we expect to voluntarily register following the review of these activities to provide potential donors with confidence.

Staff involved in organising fundraising regularly update themselves with relevant legislation and codes of practice (including all those overlapping with GDPR) and practice concerning finance, such as VAT and fundraising events, through courses and seminars. PLP received no complaints regarding its fundraising in 2023/24. We do not directly involve vulnerable people in our fundraising activities. Where an individual has been identified as a benefactor of PLP's work, for instance in a case study of PLP's activities, their permission must be explicitly sought.

PLP does not ask any third parties to undertake any direct fundraising activities on its behalf. We plan to work with third parties to provide consultancy advice and research so we may identify and better understand potential and existing supporters and ensure value for money across our fundraising activities.

Financial Review

Support for our work – grants and donations

Income from grants and donations represents over 75% of our income in this reporting period (grants and donations: £1,669,699, total income: £2,127,331). Income from grants and donations increased compared to the year prior (2024: £1,669,699, 2023: £1,419,328), when adjusted for the amount of restricted funds received in 2024 ahead of restricted expenditure starting in 2025 (2024: £373,152, 2023: £136,820), the amount of this income is £14,039 more than the year prior. This is in the context of the conclusion this year of long-term support from Esmée Fairbairn Foundation (2024: £5,528, 2023: £55,276) and Lankelly Chase Foundation (2024: £175,675, 2023: £154,500) as they consider their priorities for future funding and redistribute and close their funding respectively. We are indebted to funders for the advance notice of their plans which enabled PLP to respond to this challenge.

In this context, we are especially grateful for the renewed support of funders such as AB Charitable Trust, Sigrid Rausing Trust, The Legal Education Foundation, Unbound Philanthropy and Allen & Overy who have all recently renewed their long-term support. We are also keenly appreciative of the new relationship we have developed with the Access to Justice Foundation who have committed to £500,000 of funding over the next five years.

PLP continued to receive crucial unrestricted support from the Bromley Trust, Disrupt Foundation, Garden Court Chambers, the Oak Foundation and Paul Hamlyn. The support we receive from these donations and grants enables PLP to invest in urgent new research, such as into the impact of the government's use of algorithms, before we have secured project funding and to take on more work from clients who are ineligible for legal aid and would otherwise have no representation. It also allows us to ensure the support functions of our work are properly resourced providing all our charitable activities with the foundation they require to focus on their important work.

PLP is also delighted to receive restricted funding enabling the delivery of specific projects within our strategic priorities including from Barings Foundation who support our work in Wales, Justice Together Initiative, who support our partnership and coordination efforts in mitigating the potential adverse impacts of legislation, The Law Society supporting our efforts to champion legal aid, Lloyds Bank Foundation who make our work challenging discriminatory welfare rules possible, Trust for London who have enabled us to resist inhumane treatment of immigrants and benefit claimants and Sam and Bella Sebba Family Charitable Trust who provided funding for the development of our public affairs work.

Note 15 provides further details on the restricted funds which many of our funder's support. Note 2 provides a full list of our funders, to all of whom we are exceedingly grateful.

In-kind support from our partners

This year, the High Court agreed with PLP and Liberty that the former Home Secretary Suella Braverman acted unlawfully when she made regulations that restricted the right to public protest. PLP received pro bono support from Herbert Smith Freehills (HSF) valued at over £130,000 without which this victory for the rule of law may not have been possible. HSF also provided PLP with pro-bono support with respect to our premises at Goswell Road. As such support is beyond PLP's means to purchase at rates, these gifts in kinds are not declared in the financial statements.

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Fieldfisher provided PLP with research assistance inform a forthcoming policy paper, conducting comparative research comparing the transparency requirements to public authority use of AI for automated decision making across five jurisdictions: Canada, the European Union, France, Japan and the United States of America. In addition, they are providing support for the formatting and publication of the document. Fieldfisher also provided PLP pro-bono advice on our internal flexible-working policy and we worked jointly on a report into the lack of availability of legal aid in Newham. Again, the pro-bono support has been such that meaningful work would not have been possible without Fieldfisher's support as beyond PLP's means at market rates and so are not declared in the financial statements.

As events returned to being held in-person we were grateful for gifts in kind relating to the provision of free venues and catering by partners (2024: £24,000, 2023: £24,368). Support from our events came from HSF, Allen & Overy, University of Exeter, York University, Fieldfisher and Doughty Street Chambers.

Income from charitable activities

Fees from events and training continued to provide PLP with stable income to subsidise the costs of running our events programme (2024: £95,501, 2023: £94,909).

PLP's casework income is unpredictable year to year due to the relatively low volume of cases and the disproportionate impact that winning any particular case has on the level of income PLP will achieve. Casework income has been relatively low in the last two years (2024: £337,978, 2023: £346,617). We anticipate that the long-term pattern of income from casework varying up and down significantly from year to year will continue.

Expenditure summary

Total expenditure increased (2024: £2.2m, 2023: £2.1m) including spend on charitable activities which surpassed two million pounds for the first time (2024: £2,068,770; 2023: 1,988,849).

PLP's principal expenditure in pursuit of achieving our mission is through our staff which represented the majority of spend (2024: £1,654,531, 2023: £1,533,948). In light of the high levels of inflation in recent years, increased spend on charitable activities has been necessary simply to maintain the number of staff working directly on charitable activities (2024: 23.6 FTE, 2023: 23.6 FTE).

Expenditure on costs of support, governance and fundraising all increased compared to the prior year. Fundraising costs increased with the appointment of PLP's first grants and trusts manager as a primary mitigation to the reduction in PLP's income from existing funders and the need to reach out to new potential funders and manage more restricted funds to maintain income at existing levels. The increase in support costs (2024: 715,260, 2023: £675,291) included significant inflation in the costs of insurance and other office overheads as well as increased staffing costs with the appointment of an Executive Officer and Chief Operating Officer to add capacity for leadership and monitoring & evaluation. Governance costs increased (2024: £95,700; 2023: £91,490) owing to increased focus on this area by the CEO during a period in which PLP appointed a new Chair and a number of new trustees. The increase in these costs was mitigated through the use of the systems change and transition designated fund carried forward from the prior year (Transitions fund closing balance - 2024: £0, 2023: £82,000).

PLP funds

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PLP's total funds have fallen during the year (Net expenditure 2024: £44,692, 2023: £204,991. Total funds 2024: £2,121,478, 2023: £2,166,167) in line with having planned and budgeted for a deficit year in line with the smaller reserves policy approved last year. Cash at bank and in hand remains healthy for a charity of PLP's size (2024: £1,545,758, 2023: £1,561,918) and we are grateful to our funders, the majority of whom pay PLP in advance or at the start of the grant period.

A large proportion of our funds remain restricted (£373,152) and designated (£577,469). Each year PLP sets aside an amount to build a designated fund able to cover relocation costs in order that we can move offices if required at the end of our lease (2024: £93,177). The trustees used casework funds received at the end of 2022 to designate funds towards improvements in our internal systems to ensure they are optimised for hybrid working and online collaboration and to support transition within our senior leadership. This fund has now been fully deployed (2024: £0, 2023: £82,000).

Our casework work in progress (WIP) designated fund (£484,292) reflects income we have recognised but is an illiquid asset which cannot be relied upon as part of our reserves policy. Many firms will have WIP with a high turnover, however much of PLP's WIP relates to cases which are two years old or more – therefore PLP cannot be confident that it would be able to convert recent casework income into cash should the need arise during any short-medium period of time. As casework is a major source of unrestricted income, we show our WIP as a designated fund in order to avoid giving the impression that these funds are available to invest in our charitable activities.

The remainder of our unrestricted funds (£1,748,326) are available as general funds and form the basis of calculating our reserves.

Reserves policy

PLP's reserves are held to deal with the following contingencies:

- Problems with cash flow, for instance when waiting for casework receipts
- As a mitigation against uncertain casework income year to year
- Reductions in or withdrawal of grant funding and other income;
- In the event of closure, the costs to wind up the organisation and pay redundancies and leasehold liabilities.

PLP's board of trustees consider PLP's free reserves to include all unrestricted funds excluding designated funds and the value of fixed assets (2024: £25,285) and long term debtors (2024: £41,085). Work in progress (our largest designated fund) is not freely available as explained above.

PLP funds and reserves

Total unrestricted funds	£1,748,326
Less designated funds of	£577,469
Less assets and long term debtors of	£66,370
Freely available, unrestricted reserves	£1,104,486

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PLP's reserves policy during the year ending 31 March 2024 is to retain between three and five months of running costs (3: £496,549, 5: £827,581). PLP's trustees' long term aim is to hold reserves in the middle of the reserves policy i.e. four months. This is slightly higher than average for a charity of PLP's size given the high level of PLP's fixed costs (largely permanent staff and lease on premises) and the unpredictability of some of its unrestricted income (particularly casework income as noted above).

Our unrestricted freely available reserves at 31 March 2024 are £1,104,486 (2023: £1,332,924) representing 6.7 months of running costs as budgeted for the coming year. This is over the maximum set in the policy and despite the cash amounts in our reserves having reduced by £228,438 over the year. This is because whilst PLP has reduced its cash reserves to near the level predicted, we have also reduced our budgeted running costs for 2025 – reserves of £1,104,486 were equivalent to 5.5 months of reserves based on 2023's budgeted running costs. In addition PLP received casework receipts at the end of the year which we had not anticipated being paid until the following year and spent less on irrecoverable VAT and recruitment than budgeted. The trustees have approved a further deficit budget for 2024/25 with the intention of bringing reserves within policy.

The reserves policy is reviewed annually when the board of trustees set the budget for the following financial year. The reserves policy was reduced to hold between three and five months running costs last year having previously been to hold between six and eight months reserves in 2021. During the review process for the 2024/25 budget, the trustees noted that although we expect total income to decline slightly in 2025, due to the predictability of its income, PLP has already taken steps to reduce its running costs. As such the trustees agreed that PLP could continue to prudently hold between three and five months' running costs and will monitor the reduction of PLP's reserves within the reserves policy.

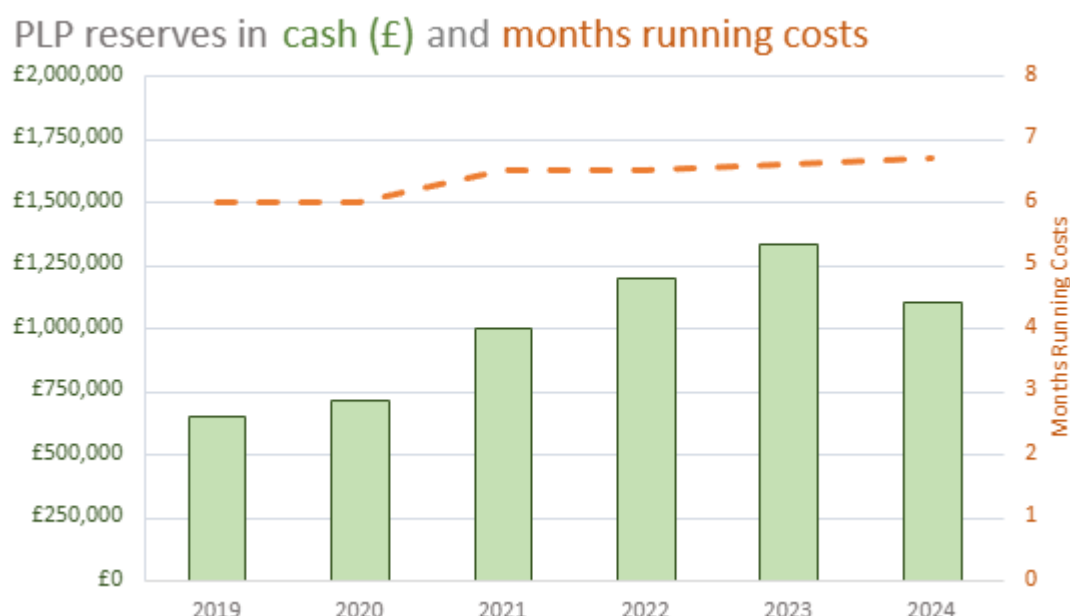


Fig1. Illustration showing PLP reserves (2019-2024) contrasting significant change in reserve level when measured in cash (£) and relative stability when measured in months running costs.

Principal risks and uncertainties

The last 12 months saw the former government continue to undermine the role of Parliament, weaken key rights protections, and erode access to justice for vulnerable and marginalised groups. PLP has met these challenges through our unique combination of casework, research and influencing. PLP has worked in partnership with other organisations in the sector to respond to for example with Liberty when opposing the former Home Secretary's attempt to circumvent the will of Parliament to curtail protest rights or PLP's leading role in the sector's resistance of the Rwanda asylum plan demonstrated by PLP's selection as the lead case.

With the election of a new government this July, like many charities PLP seeks to adapt from a stance of resistance to take the opportunities presented by an administration that may be willing to make progressive reform. However, the lack of clarity surrounding the new government's plans means that such optimism must be balanced with caution not to fail to recognise the difficulty in holding a government with an unassailable majority to account. The new administration remains sensitive to attacks on immigration and fiscal profligacy and their caution could stymie such calls for progressive reform. Fortunately, in developing our research and influencing functions, and in drawing upon the lived experience of our clients, PLP is well placed to offer support to an administration who is willing and likewise, where change is slow or wanting, PLP is well placed to continue to hold government to account.

PLP waits to see how grants and foundations will react to the new administration. PLP saw a rise in support during the post-Brexit years when the turbulence and threats to the rule of law brought an obvious need and urgency to support our mission. Through the development of a new strategy, PLP will seek to make a new case for support based on the above mix of opportunity and need to continue to hold all governments to account. We will widen that case for support to include not only institutions but work more closely with individuals.

As the economy settles to more normal levels of inflation, charities such as PLP are left with the impact of years of record inflation. The principal effect of inflation on PLP's finances is through pressures on wages. PLP's staff are central to delivering PLP's mission and the principal means through which PLP delivers its charitable objects. Whilst the trustees set staff wages, not increasing wages impacts PLP's ability to attract, retain staff and maintain staff morale and wellbeing, all impacting directly on PLP's effectiveness in pursuing its mission.

As such, the trustees aim to award all staff with annual cost of living increases in line with inflation and regret being unable to match inflation in full during 2023 and 2024. The board of trustees commissioned an independent review of staff salaries which ensured our budget for 2025 was informed by how PLP's approach to cost of living compares to other employers in similar charities and relevant sectors. To help maximise the amount of funds available for cost of living increases for the lowest paid staff the CEO and COO have waived their cost of living allowance for 2025. All PLP cost of living increases include a fixed portion which favours lower paid staff compared to allowances made purely on the basis of a percentage of wages. PLP is also committed to the Real Living Wage as set by the Living Wage Foundation.

The trustees have assessed PLP to be going concern with no material uncertainties. In so assessing they have considered the impact of the above and other risks and uncertainties that impact on solvency and liquidity alongside prepared budgets, forecasts, and sensitivity analysis.

Governance & management

The Board are PLP's charitable trustees who accept ultimate responsibility for directing the affairs of PLP and ensuring that it is solvent, well-run, and delivering the charitable outcomes for the benefit of the public for which it has been set up. The trustees are volunteers who receive no remuneration for their time beyond reasonable out-of-pocket expenses (2024: £ 0).

The trustees elect a Chair, Secretary and Treasurer to whom the Board may delegate any of its powers. In practise, the Chair carries out the function of line-managing the CEO and leading the Board and managing Board meetings. The Treasurer is expected to provide general financial oversight of PLP among other duties relating to the financial management and control of the charity. The Secretary has overall responsibility for meeting reporting requirements and board administration as required by PLP's regulators and its Articles. The board may create sub-committees and working groups of its members to focus on particular areas of governance such as personnel and risk.

The Chair ensures that new trustees receive an appropriate induction. New trustees receive copies of PLP's Articles, Detailed Governance Procedures, Strategic Plan, PLP policies, papers and minutes of recent board meetings and access to other information relevant to the role.

The Board is responsible for appointing PLP's CEO and is involved in the appointment of other members of the Senior Leadership Team (SLT). The Board delegates authority for the day-to-day operation of PLP to the CEO who may further delegate to the SLT or other staff as they consider appropriate. Some decisions are reserved to the Board including expenditure over set amounts, escalated staff grievances, relocating PLP's office, acting in 'own-name' litigation and the recruitment, contracts and pay of the SLT.

The SLT is made up of the 'key management personnel' of the organisation and, in addition to the CEO, includes the COO, Legal Director, Communications Director and Research Director. The Chair and Personnel Sub-committee is involved in setting pay and remuneration of the SLT. Trustees consider relevant and available information on comparable roles when setting pay. Current SLT and staff pay is informed by a benchmarking exercise carried out by Total Reward Group in 2024.

Since the last annual report, PLP has welcomed Arianne Griffith as Research Director. Arianne is an attorney and researcher with expertise in international human rights law and business and human rights. Arianne has been admitted to the bar of Trinidad and Tobago, and led Global Witness's work to increase the accountability of corporates.

We also welcome Victoria Pogge von Strandmann who joins PLP from Simpson Millar where she was joint head of public law and human rights. Pogge von Strandmann's practice has covered challenges under the Children Act 1989 in relation to looked after children, care leavers and age assessment cases, challenges to trafficking decisions, Care Act challenges for those without settled status, and challenges in respect of asylum support decisions and unlawful detention.

Thanks to our interim Legal Director, Carla Clarke, for her experience and dedication over the last year.

PLP's Board of Trustees has also welcomed a new Chair, Jonathan Senker, since the last report. Senker is the founding Chief Executive of VoiceAbility, a leading national rights and voice organisation, at the forefront of advocacy and participation services. The Board also welcomed four other new members.

Carien Rai is a leading entrepreneur, specialist in national and international business development, co-founder of The Outreach Group, and former UK Government consultant. Harbi Jama is the Head of Development at The London Community Foundation; through good philanthropy and partnerships, he uses his knowledge and expertise to convene donors to invest in charitable organisations working to overcome the issues affecting London. Ravi Mehta is a barrister at Blackstone Chambers, with a particular expertise in a range of areas involving regulatory and commercial disputes, including EU and competition law, public law, environmental litigation, data protection, sports law, and international human rights law. Finally, Simon Fletcher works at ClientEarth, the global environmental law NGO, where he is responsible for leading their global operations.

Related parties and relationships with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or employee and anyone involved in the charity's business must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party. In the current year, no such related party transactions were reported.

Statement of responsibilities of the trustees

The trustees (who are also directors of PLP for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards and statements of recommended practice 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 operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Public Law Project
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For the year ended 31 March 2024

In so far as the trustees are aware: there is no relevant audit information of which the charitable company's auditor is unaware, and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2024 was 11 (2023: 7). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on DATE and signed on their behalf by

Jonathan Senker, Chair of the Board of Trustees.

Independent auditor's report to the members of Public Law Project

Opinion

We have audited the financial statements of The Public Law Project (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

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 charitable company 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company'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 other information comprises the information included in the trustees' annual report, including the strategic report and the director's and chair's reports, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report and the director's and chair's reports for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report and director's and chair's reports, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report including the strategic report and director's and chair's reports.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us 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
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of responsibilities of the trustees set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charitable company 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' 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 entity'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 entity 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.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

DATE

for and on behalf of Sayer Vincent LLP, Statutory Auditor
110 Golden Lane, LONDON, EC1Y 0TG

The Public Law Project

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and grants	2	857,746	811,953	1,669,699	753,790	665,537	1,419,328
Charitable activities							
Casework and legal advice	3	337,978	–	337,978	346,617	–	346,617
Influencing (Policy, Information, Training)	3	95,501	–	95,501	94,909	–	94,909
Investments		24,123	–	24,123	18,845	–	18,845
Miscellaneous income		30	–	30	134	–	134
Total income		1,315,378	811,953	2,127,331	1,214,296	665,537	1,879,833
Expenditure on:							
Raising funds	4	102,045	–	102,045	95,416	–	95,416
Charitable activities							
Casework and legal advice	4	790,166	227,931	1,018,097	626,928	452,884	1,079,812
Research	4	349,954	294,945	644,899	220,497	309,019	529,516
Influencing (Policy, Information, Training)	4	354,236	52,745	406,981	338,839	40,682	379,521
Total expenditure		1,596,401	575,621	2,172,022	1,281,680	802,585	2,084,265
Net expenditure for the year and net movement in funds	5	(281,023)	236,332	(44,691)	(67,384)	(137,048)	(204,432)
Reconciliation of funds:							
Total funds brought forward		2,029,347	136,820	2,166,167	2,096,731	273,868	2,370,599
Total funds carried forward		1,748,324	373,152	2,121,476	2,029,347	136,820	2,166,167

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

The Public Law Project

Balance sheet

Company no. 2368562

As at 31 March 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Tangible assets	10		25,284		36,476
Non current debtors	11a		41,085		41,085
			<u>66,369</u>		<u>77,561</u>
Current assets:					
Amounts recoverable on casework		484,292		464,391	
Debtors	11b	352,627		145,198	
Cash Deposits (longer than 3 months)		–		170,000	
Cash at bank and in hand		1,545,758		1,561,918	
		<u>2,382,677</u>		<u>2,341,507</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	(327,570)		(252,901)	
			<u>2,055,107</u>		<u>2,088,605</u>
Net current assets					
			<u>2,055,107</u>		<u>2,088,605</u>
Total net assets	14		<u>2,121,476</u>		<u>2,166,166</u>
The funds of the charity:					
Restricted income funds			373,152		136,820
Unrestricted income funds:					
Designated funds		577,469		618,862	
General funds		1,170,855		1,410,485	
		<u>1,748,324</u>		<u>2,029,347</u>	
Total unrestricted funds			<u>1,748,324</u>		<u>2,029,347</u>
Total charity funds	15		<u>2,121,476</u>		<u>2,166,167</u>

Approved by the trustees on XXXX and signed on their behalf by

Jonathan Senker
Chair of the Board of Trustees

Statement of cash flows

For the year ended 31 March 2024

Reconciliation of net income to net cash flow from operating activities

	2,024 £	2,023 £
Net (expenditure) for the reporting period (as per the statement of financial activities)	(44,691)	(204,432)
Depreciation charges	14,193	10,747
Investment income	(24,123)	(18,845)
(Increase) / decrease in debtors and WIP	(227,330)	108,135
Increase / (decrease) in creditors	74,669	(200,849)
Net cash (used in) operating activities	(207,282)	(305,244)

	2024 £	£	2023 £	£
Cash flows from operating activities				
Net cash (used in) operating activities		(207,282)		(305,244)
Cash flows from investing activities:				
Investment income	24,123		18,845	
Purchase of fixed assets	(3,001)		(29,941)	
Net cash provided by / (used in) investing activities		21,122		(11,096)
Change in cash and cash equivalents in the year		(186,160)		(316,340)
Cash and cash equivalents at the beginning of the year		1,731,918		2,048,258
Cash and cash equivalents at the end of the year		1,545,758		1,731,918

1 Accounting policies

a) Statutory information

The Public Law Project is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is The Design Works, 93–99 Goswell Road, London, EC1V 7EY.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Work under conditional fee agreements is valued at nil until the case is won, at which point the charity has entitlement to the funds.

f) Donations of gifts and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. There were gifts in kind for 2023/24 worth £24,000 (2023: £24,368). These relate to the provision at no cost of venue space or catering for PLP Events. Many PLP events were held online in the years following the pandemic, leading to no such income in the year prior. PLP received substantial pro-bono support from a number of law firms which could not be recognised on the basis that PLP could not have afforded to pay to obtain such services on the open market so refer to the trustees' annual report for more information about their contribution.

1 Accounting policies (continued)

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering legal services, education and training events and conducting research undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

	Support Costs	Governance costs
Cost of raising funds	5%	5%
Casework and legal advice	48%	51%
Research	25%	26%
Influencing (Policy, Information, Training)	17%	18%
Governance	6%	

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Fixtures and fittings 33.00% Straight line

1 Accounting policies (continued)

m) Amount receivable on casework (WIP)

Income is recognised on casework earned and due ("work in progress" or "WIP") according to the time booked on the matter multiplied by the relevant legal aid or interpartes rate. Appropriate provision is made for irrecoverable WIP. While some WIP will be recoverable within 12 months and some over 12 months, it is not possible to calculate this split with accuracy. The charity accounts for WIP as a current asset as it aims to recover WIP within the shortest possible timeframe; however, WIP is excluded from the free reserves of the charity.

n) Debtors

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

o) Cash at bank and in hand

Cash at bank and cash 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.

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

r) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

s) Client monies

Client monies are excluded from the financial statements. The balance on the client bank account of these client monies at 31 March 2024 was –£18.31 due (2023:nil).

2 Income from donations and grants

Grants and donations included in income were received from the following:

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
AB Charitable Trust	70,000	–	70,000	33,000	30,000	63,000
Access to Justice Foundation	–	100,000	100,000	–	–	–
Allen & Overy Foundation	8,000	25,000	33,000	–	–	–
Baring Foundation	–	64,041	64,041	–	76,517	76,517
Bromley Trust	20,000	–	20,000	15,000	–	15,000
Crisis UK	–	–	–	–	–	–
Disrupt Foundation	50,000	10,000	60,000	50,000	–	50,000
Esmée Fairbairn Foundation	–	5,528	5,528	–	55,276	55,276
Garden Court Chambers	4,000	–	4,000	–	–	–
Gifts in Kind	24,000	–	24,000	24,368	–	24,368
Joseph Rowntree Charitable Trust	–	–	–	–	12,038	12,038
The Law Society	–	30,000	30,000	–	30,000	30,000
Lankelly Chase Foundation	177,675	–	177,675	154,500	–	154,500
Legal Aid Practitioner's Group	–	–	–	–	3,491	3,491
The Legal Education Foundation	–	285,074	285,074	–	245,203	245,203
Lloyds Bank Foundation	–	110,310	110,310	–	–	–
London Legal Support Trust	10,000	–	10,000	9,999	19,812	29,811
Oak Foundation	250,000	–	250,000	250,000	–	250,000
Paul Hamlyn Foundation	55,000	–	55,000	55,000	–	55,000
Sam and Bella Sebba Charitable Trust	–	30,000	30,000	–	41,200	41,200
Sigrid Rausing	180,000	–	180,000	150,000	–	150,000
Trust for London	–	92,000	92,000	–	92,000	92,000
Unbound Philanthropy	–	60,000	60,000	–	60,000	60,000
Other Donations <£5,000	9,071	–	9,071	11,923	–	11,923
	857,746	811,953	1,669,699	753,790	665,537	1,419,328
	11.00					

3 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Legal Aid Fees	14,789	–	14,789	18,999	–	18,999
Other Casework Fees	302,000	–	302,000	447,058	–	447,058
Contracts and other income	1,288	–	1,288	5,107	–	5,107
Movement in WIP and payments on account	19,901	–	19,901	(124,546)	–	(124,546)
Sub-total for Casework and legal	337,978	–	337,978	346,617	–	346,617
Events sponsorship	4,000	–	4,000	5,500	–	5,500
Courses and conferences	91,501	–	91,501	89,409	–	89,409
Sub-total for Influencing (Policy, Information, Training)	95,501	–	95,501	94,909	–	94,909
Total income from charitable	433,479	–	433,479	441,526	–	441,526

4a Analysis of expenditure (current year)

	Charitable activities						2024 Total £	2023 Total £
	Cost of raising funds £	Casework and Legal Advice £	Research £	Influencing (Policy, Information, Training) £	Governance costs £	Support costs £		
Staff costs (Note 6)	60,965	589,428	374,409	226,319	84,458	318,953	1,654,532	1,533,948
Audit	-	-	-	-	11,243	-	11,243	9,240
Bank Charges	-	-	-	-	-	910	910	1,135
Legal Fees	-	-	-	-	-	1,938	1,938	5,016
Professional Indemnity Insurance	-	-	-	-	-	42,304	42,304	30,406
Personnel	-	-	-	-	-	50,254	50,254	107,074
Premises and Equipment	-	-	-	-	-	144,527	144,527	123,010
Depreciation	-	-	-	-	-	14,193	14,193	10,747
Office overheads	-	-	-	-	-	142,182	142,182	122,097
Casework Costs	-	46,529	-	-	-	-	46,529	85,063
Courses, seminars, conferences	1,523	-	-	34,021	-	-	35,544	36,342
Research Costs	-	-	27,865	-	-	-	27,865	6,133
Other grant expenditure	-	-	-	-	-	-	-	14,053
	62,488	635,957	402,274	260,340	95,701	715,261	2,172,022	2,084,265
Support costs	32,682	315,726	200,457	121,156	45,240	(715,261)	-	-
Governance costs	6,875	66,414	42,167	25,486	(140,941)	-	-	-
Total expenditure 2024	102,045	1,018,097	644,899	406,981	-	-	2,172,022	-
Total expenditure 2023	95,416	1,079,812	529,516	379,521	-	-	-	2,084,265

4b Analysis of expenditure (previous year)

	Charitable activities						
	Cost of raising funds	Casework and Legal Advice	Research	Influencing (Policy, Information, Training)	Governance costs	Support costs	2023 Total
	£	£	£	£	£	£	£
Staff costs (Note 6)	57,658	598,415	312,647	207,172	82,250	275,806	1,533,948
Audit	-	-	-	-	9,240	-	9,240
Bank Charges	-	-	-	-	-	1,135	1,135
Legal Fees	-	-	-	-	-	5,016	5,016
Professional Indemnity Insurance	-	-	-	-	-	30,406	30,406
Personnel	-	-	-	-	-	107,074	107,074
Premises and Equipment	-	-	-	-	-	123,010	123,010
Depreciation	-	-	-	-	-	10,747	10,747
Office overheads	-	-	-	-	-	122,097	122,097
Casework Costs	-	85,063	-	-	-	-	85,063
Courses, seminars, conferences	167	-	-	36,175	-	-	36,342
Research Costs	-	-	6,133	-	-	-	6,133
Other grant expenditure	-	6,133	7,920	-	-	-	14,053
	57,825	689,611	326,700	243,348	91,490	675,291	2,084,265
Support costs	30,957	321,339	167,024	112,142	43,830	(675,291)	-
Governance costs	6,634	68,862	35,793	24,032	(135,320)	-	-
Total expenditure 2023	95,416	1,079,812	529,516	379,521	-	-	2,084,265

Notes to the financial statements

For the year ended 31 March 2024

5 Net income for the year

This is stated after charging:

	2024 £	2023 £
Depreciation	14,193	10,747
Operating lease rentals:		
Property	87,242	77,774
Auditor's remuneration (excluding VAT) – for audit:	10,800	9,240

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	1,393,976	1,293,344
Social security costs	145,904	136,232
Employer's contribution to defined contribution pension schemes	114,652	104,372
	1,654,532	1,533,948

Redundancy and termination costs in the year were £11,446 (2023: £30,000)

One employee earned more than £60,000 during the year (2023: 1).

No employee earned between £60,000 and £70,000 during the year (2023: 1).

One employee earned between £80,000 and £90,000 during the year (2023: nil)

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £293,647 (2023: £325,537). During 2023/24 these were the CEO, the COO, the Legal Director, and the Communications Director.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023: nil). No charity trustee received payment for professional or other services supplied to the charity (2023: nil).

No trustees' expenses representing the payment or reimbursement of travel costs were paid in the year (2023: £99.73).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024 No.	2023 No.
Raising funds	1.1	0.7
Casework and legal advice	12.0	12.3
Research	9.2	8.6
Influencing (Policy, Information, Training)	5.2	5.4
Support	7.4	6.8
Governance	1.3	1.1
	36.1	34.9

The average number of employees (based on full-time equivalent) during the year was as follows:

	2024 No.	2023 No.
Raising funds	1.1	0.6
Casework and legal advice	11.2	12.1
Research	8.0	6.9
Influencing (Policy, Information, Training)	4.4	4.6
Support	6.1	5.5
Governance	1.2	1.0
	32.1	30.6

Notes to the financial statements

For the year ended 31 March 2024

8 Related party transactions

The following related party transactions occurred in 2024:

No trustees were reimbursed for expenses in the year.

No trustees received any gifts in the year.

PLP received free access to meeting rooms at Fieldfisher for the purpose of board meetings via trustee's relations with same. Fieldfisher also provided PLP with pro-bono research assistance, free repographics support and pro-bono legal advice; see the trustees annual report for further details.

The following related party transactions occurred in 2023:

Two trustees were reimbursed £99.73 expenses for attending board meetings and meetings with the chief executive.

Four trustees received small gifts of £50 or less totalling £152.38 thanking them at the end of their service or marking significant life events (such as a new child).

These totaled £252.11

PLP also received free access to meeting rooms at FieldFisher and 11KBW for the purpose of board meetings via trustee's relations with same.

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At the start of the year	103,083	103,083
Additions in year	3,001	3,001
Disposals in the year	(2,363)	(2,363)
At the end of the year	103,721	103,721
Depreciation		
At the start of the year	66,607	66,607
Charge for the year	14,193	14,193
Disposals in the year	(2,363)	(2,363)
At the end of the year	78,437	78,437
Net book value		
At the end of the year	25,284	25,284
At the start of the year	36,476	36,476

All of the above assets are used for charitable purposes.

11a Non current debtors

	2024 £	2023 £
Lease deposit	41,085	41,085
	41,085	41,085

11b Current debtors

	2024 £	2023 £
Trade debtors	56,687	7,787
Other debtors	64,009	42,619
Prepayments	74,939	65,203
Accrued income	156,992	29,588
	352,627	145,198

Notes to the financial statements

For the year ended 31 March 2024

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	160,370	86,924
Taxation and social security	49,821	39,337
Other creditors	85,766	62,406
Accruals	31,613	58,120
Deferred income	–	6,115
	327,570	252,901

All deferred income brought forward was released in the year

13 Deferred income

	2024 £	2023 £
Amount deferred in the year	–	6,115
Balance at the end of the year	–	6,115

14 Pension scheme

The charitable company operates a defined contribution pension scheme administered by People's Partnership (formerly named B&CE). The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charitable company has no liability under the scheme other than for the payment of those contributions. At 31 March 2024 PLP had 27 (2023: 41) employees in the scheme. The amount owed to the pension scheme at Year End was £10,941.63 (2023: £0).

15a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	66,369	–	–	66,369
Debtors	352,627	–	–	352,627
Amounts recoverable on casework	–	484,292	–	484,292
Cash at bank and in hand	1,079,429	93,177	373,152	1,545,758
Liabilities	(327,570)	–	–	(327,570)
Net assets at 31 March 2024	1,170,855	577,469	373,152	2,121,476

15b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	77,561	–	–	77,561
Debtors	145,198	–	–	145,198
Amounts recoverable on casework	–	464,391	–	464,391
Cash at bank and in hand	1,440,627	154,471	136,820	1,731,918
Liabilities	(252,901)	–	–	(252,901)
Net assets at 31 March 2022	1,410,485	618,862	136,820	2,166,167

16a Movements in funds (current year)

	At 1 April 2023 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 March 2024 £
Restricted funds:					
Casework and legal advice					
Access to Judicial Review in Wales – Barings Foundation	31,772	4,041	(35,813)	–	–
Access to Justice / Constitutional Reform – Unbound	20,186	60,000	(61,196)	–	18,990
Access to Public Law Remedies – Esmée Fairbairn Foundation	–	5,528	(5,528)	–	–
Improving Lives Through Advice – Access to Justice	–	100,000	–	–	100,000
Justice Together Initiative – Justice Collaborations	25,982	41,974	(67,956)	–	–
Legal Aid – The Law Society	7,500	30,000	(30,000)	–	7,500
Research					
Benefits Deductions – Lloyds Bank Foundation	–	110,310	(77,012)	–	33,298
Constitutional Reform – AB Charitable Trust	7,500	–	(7,500)	–	–
Constitutional Reform – Barings Foundation	21,688	–	(21,688)	–	–
Fairer Systems – TLEF	2,820	243,100	(115,920)	–	130,000
Immigration & Welfare – Trust For London	11,872	92,000	(103,872)	–	–
Influencing (Policy, Information, Training)					
Advocacy, research and events – Allen & Overy	–	25,000	–	–	25,000
Litigation Strategies – Barings Foundation	–	60,000	(9,136)	–	50,864
Policy and Influencing – Sam and Bella Sebba Charitable Trust	7,500	30,000	(30,000)	–	7,500
Support Costs					
IT project – Disrupt Foundation	–	10,000	(10,000)	–	–
Total restricted funds	136,820	811,953	(575,621)	–	373,152
Unrestricted funds:					
Designated funds:					
Amounts recoverable on casework (work in progress)	464,391	–	19,901	–	484,292
Office relocation fund	72,471	–	20,706	–	93,177
Systems change and transition fund	82,000	–	(82,000)	–	–
Total designated funds	618,862	–	(41,393)	–	577,470
General funds	1,410,484	1,315,378	(1,555,008)	–	1,170,854
Total unrestricted funds	2,029,347	1,315,378	(1,596,401)	–	1,748,324
Total funds	2,166,167	2,127,331	(2,172,022)	–	2,121,476

16b Movements in funds (prior year)

	At 1 April 2022 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 March 2023 £
Restricted funds:					
Casework and legal advice					
Access to Judicial Review in Wales – Barings Foundation	34,009	50,517	(52,754)	–	31,772
Access to Justice/Constitutional Reform – Unbound Philanthropy	–	60,000	(39,814)	–	20,186
Access to Public Law Remedies – Esmée Fairbairn Foundation	3,515	55,276	(58,791)	–	–
Best Practice Innovation – Crisis	30,000	–	(30,000)	–	–
Justice First Fellowships – TLEF	9,849	30,200	(40,049)	–	–
Justice Together Initiative	19,890	81,753	(75,661)	–	25,982
Legal Aid – The Law Society	7,500	30,000	(30,000)	–	7,500
Billing support – London Legal Support Trust	–	19,812	(19,812)	–	–
Rule of Law – AB Charitable trust	30,000	–	(30,000)	–	–
Rule of Law – Unbound Philanthropy	48,354	–	(48,354)	–	–
Strategic Partnership project – Lankelly Chase Foundation	27,649	–	(27,649)	–	–
Research					
Constitutional Reform – AB Charitable Trust	12,097	30,000	(34,597)	–	7,500
Constitutional Reform – Barings Foundation	9,398	26,000	(13,710)	–	21,688
Constitutional Reform – Joseph Rowntree Charitable Trust	–	12,038	(12,038)	–	–
Fairer Systems – TLEF	8,999	133,250	(139,429)	–	2,820
Immigration & Welfare – Trust For London	–	92,000	(80,128)	–	11,872
Welfare Barriers – Lloyds Bank	25,626	–	(25,626)	–	–
Young Legal Aid Lawyers – LAPG and TLEF	–	3,491	(3,491)	–	–
Influencing (Policy, Information, Training)					
Policy and Influencing – Sam and Bella Sebba Charitable Trust	6,982	41,200	(40,682)	–	7,500
Total restricted funds	273,868	665,537	(802,585)	–	136,820
Unrestricted funds:					
Designated funds:					
Amounts recoverable on casework (work in progress)	588,937	–	–	(124,546)	464,391
Office relocation fund	55,975	–	–	16,496	72,471
Systems change and transition fund	197,000	–	–	(115,000)	82,000
Total designated funds	841,912	–	–	(223,050)	618,862
General funds	1,254,819	1,214,296	(1,281,680)	223,050	1,410,484
Total unrestricted funds	2,096,731	1,214,296	(1,281,680)	–	2,029,347
Total funds	2,370,599	1,879,833	(2,084,265)	–	2,166,167

16 Movements in funds (continued)

Purposes of restricted funds

Casework and legal advice

Access to Judicial Review in Wales – Barings Foundation

The Barings Foundation has awarded PLP £150,000 over three years to meet the costs of employing a public law specialist based in Wales. The project aims to improve access to judicial review and legal aid in Wales by providing casework and by building networks with organisations who may have capacity to use public law. The project commenced with the appointment of PLP lawyer Matthew Court to the role in January 2021, who has since relocated to be based within a local firm in Cardiff.

Access to Public Law Remedies – Esmée Fairbairn Foundation

Esmée Fairbairn Foundation has granted PLP £263,223 over five years towards core costs to improve access to public law remedies for those affected by poverty or disadvantage.

Access to Justice Foundation – Improving Lives Through Advice scheme

£500,000 has been awarded to Public Law Project for the period from 1 March 2024 to 28 February 2029 as part of the Improving Lives Through Advice (ILTA) funding programme, delivered by The Access to Justice Foundation. ILTA is a new five-year programme designed to support the delivery of free legal advice to marginalised people and communities across England. The funding for this grant has been made possible by the National Lottery Community Fund, thanks to National Lottery players.

Justice Together Initiative – Justice Collaborations

Justice Collaborations has awarded a grant of £250,347 over 36 months for work on the Justice Together Initiative which seeks a fair, timely and accessible immigration. This funding has enabled PLP to resource the leadership of a team providing specialist public law support to the network of organisations and individuals working challenging unfairness and systemic racism in the immigration system.

Legal Aid – The Law Society

The 'Legal Aid Support Project' started in 2013 seeking to mitigate the effect of the reforms to legal aid contained within the Legal Aid Sentencing and Punishment of Offenders Act 2012. Ever since, The Law Society and PLP have formed a successful partnership evidenced over the past few years by way of litigation, training and communications building increasing the practical accessibility of legal aid. Funding in 2022–23 continues this important work. They are giving us £30k per year.

Litigation Strategies – Barings Foundation

Barings awarded PLP a grant to host a residential for civil society organisations in the area of effective litigation strategies to promote better collaboration and focus on putting communities in the driving seat of legal challenges.

Rule of Law – Unbound Philanthropy

Unbound Philanthropy have provided general support funding to assist PLP work to limit and challenge the inappropriate exercise of executive power and support effective regulatory systems at a time of great constitutional change in the UK.

Billing support – London Legal Support Trust

LLST provided PLP with funding to support the trial of employing a billing-co-ordinator to take this work off of solicitors so they can focus on charitable activities as well as improve efficiency and financial outcomes.

Purposes of restricted funds (continued)

Research

Benefits Deductions – Lloyds Bank Foundation

Lloyds Bank Foundation awarded a grant to assist PLP in identifying the barriers that welfare benefits claimants face in appealing unfair sanctions decisions, and to inform a strategy for tackling those barriers through policy, litigation and/or casework. The work involves collecting up-to-date evidence around sanctions as the basis for an informed debate with government. The research recognises the disproportionate sanctioning that minoritised communities face and we ensure diversity across research participants. Lloyd's has extended its support to enable PLP to develop a longer term research, litigation and casework strategy aimed at ensuring benefit deductions operate in a fair, lawful and non-discriminatory manner, alongside our existing work focused on sanctions.

Constitutional Reform – AB Charitable Trust

AB Charitable Trust have awarded PLP a restricted grant of £30,000 per year for two years which, alongside funding from the Barings Foundation, meets the employment costs of a Research and Policy Fellow and supports our work to promote and evidence-led approach to constitutional reform, particularly in relation to the government's proposed reforms of judicial review. This post ensures that PLP has the capacity to conduct pro-active research and gather evidence that supports evidence-based reform of judicial review, and to react effectively as the details of proposals emerge.

Constitutional Reform – Barings Foundation

The Barings Foundation have awarded PLP a restricted grant of £25,000, following £40,000 over two years which, alongside funding from AB Charitable Trust, meets the employment costs of Researchers and supports our work to promote and evidence-led approach to constitutional reform, particularly in relation to reforms of judicial review. This post ensures that PLP has the capacity to conduct pro-active research and gather evidence that supports evidence-based reform of judicial review, and to react effectively as the details of proposals emerge.

Constitutional Reform – Joseph Rowntree Charitable Trust

The Joseph Rowntree Charitable Trust awarded PLP of £80,246 over 2 years towards the costs of providing strategic leadership promoting an evidence-led approach to constitutional reform, particularly in relation to the government's proposed reforms of judicial review. The work requires significant input from members of PLP's Senior Leadership Team, particularly the Communications Director who is leading on developing its communications strategy; the Research Director who will oversee and supervise the collation of research to support its strategy; and the Director and Legal Director who will provide legal and strategic input into the communications strategy and engage in advocacy with Parliamentarians and others.

Fairer Systems – The Legal Education Foundation

TLEF have agreed to provide PLP funding of £393,000 over 3 years to ensure that the UK's systems for the exercise and control of executive power are fair and effective, amid Brexit and the rise of automated decision-making. PLP's legal and policy experts will monitor these systems, identify systemic problems, and work with others to challenge them in public debate and in the courts.

The Legal Aid Practitioner's Group (LAPG) – Young Legal Aid Lawyers

PLP received £3,491.33 in 22/23 to undertake a research project on the sustainability of the immigration and asylum legal aid sector.

Immigration and Welfare – Trust for London

Trust for London awarded PLP £230,000 over three years (£92k in years one and two and £46k in year three) towards core funding for legal work to assist the London sector to take a strategic legal approach to immigration and welfare rights issues.

Influencing (Policy, Training, Events)

Advocacy, Research and Events – Allen & Overy

Allen & Overy awarded PLP £75,000 over three years (2024–2027) to support PLP's mission for the state to act fairly and lawfully by accelerating the impact of PLP's policy work, training events and research.

Policy and Influencing – The Sam & Bella Sebba Charitable Foundation

The Sebba Foundation have supported PLP with a grant of £27,931 for one year towards your project: to support the establishment of a new policy and influencing post. The new post is designed to develop our policy positions drawing from expertise held across our research, casework and training teams and engage collaboratively with government, Parliamentarians and the media. They have increased this to £30k per year for three years.

IT project – Disrupt Foundation

Disrupt Foundation provided £10k of funding to support PLP transition to new cloud-based IT systems.

Purposes of designated funds

Designated funds have been set aside by the trustees for a certain purpose. The trustees have set aside **three** funds as follows:

Amounts recoverable on casework (Work in Progress)

Purpose: To clearly identify Work in Progress assets in the balance sheet of PLP's audited accounts so as to distinguish them from PLP's freely available, unrestricted funds.

Office relocation fund

Funds set aside over the length of PLP's lease to meet costs, other than dilapidations, required to facilitate a move to new premises towards the end of PLP's lease at Goswell Road.

Systems change and transition fund

PLP's Strategy for 2022–2025 and Financial Strategy identifies the need to further invest in our internal systems in order to keep overheads efficient as we grow and to ensure they are optimised for hybrid working and online collaboration. This requires substantial investment to introduce new core systems – a cloud-based server and document management system; financial accounting system and case management system. We have also identified a need to support transition within our senior leadership with our long term Director Jo Hickman departing PLP at the end of 2022. The trustees have designated funds from unrestricted funds that PLP unexpectedly received in 2021 / 22 as ringfenced for properly resourcing these changes in 2022/23 and 2024.

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2024 £	2023 £
Less than one year	87,242	77,774
One to Five Years	159,775	153,012
	<u>247,017</u>	<u>230,786</u>

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.



Post-audit report

Public Law Project

For the year ended 31 March 2024

August 2024

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Note The contents of this report are for the attention and information of the board and managers only. You may only disclose the contents of this report to third parties with our permission and we cannot be held liable for any reliance placed on the contents by third parties.

Executive summary

Results of our audit and proposed audit opinion

Our audit was conducted in accordance with our audit strategy, sent to you on 06 March 2024. No changes were identified to our planned approach during our audit. As a result, we can confirm that we anticipate issuing an unmodified audit opinion in respect of the year ended 31 March 2024. We agreed some audit adjustments and these have been incorporated into the final draft accounts as set out in Appendix D.

The scope of our audit work is summarised in Appendix B, along with a reminder of our planned audit approach as set out within our audit strategy, this is included as Appendix C. We would be pleased to discuss our approach with you at your request. Any issues identified as a result of the audit, along with any conclusions drawn, have been fully documented within 'Significant matters', or as an 'Audit finding'.

Significant matters

We did not note any new Significant Matters this year. We provided an updated on the prior year point.

Audit findings

From our audit testing and review of your key controls, we identified matters to report to you as follows:

- Debtor management
- Quarterly control forms not signed off
- Credit card expenditure without supporting receipts
- Fixed fee income double-counted
- Issues with VAT returns

Full details of these findings, along with an update on previously raised points, are included in the 'Audit findings' section.

Key emerging sector issues in the year

We have included at Appendix A details of various matters within the sector that we consider may be of relevance and interest to you.

Please extend our thanks to Chris Igoe, Yvonne Raptis and all other staff for all their help with the audit. If you would like to discuss any aspect of your audit, then please do contact Noelia Serrano.

Significant matters

We have not noted any new Significant Matters this year.

Follow up on prior year significant matters

- **Changes to Case Management and Accounting Systems**

Over 2023/24 Public Law Project used Lawfusion as the accounting system for the first part of the year and Quickbooks for the second part of the year. We have reviewed the transfer of accounting data from one system to the other and have not noted any issues.

As the financial accounting is now maintained on QuickBooks and the legal case management on Lawfusion, it will be important to ensure that legal records are consistent across both systems. We note that the disbursements value per the accounting system matches the value on QuickBooks at year-end and that you ensure the systems are reconciled.

Management response
I am pleased that no issues have been noted in relation to the transfer of our general accounts to Quickbooks and reconciliation of the two systems. We look forward to having less reliance on Lawfusion for financial accounting and benefitting from Quickbooks' improved functionality and efficiency in the new financial year.

Audit findings

Our audit is not a comprehensive review of systems and controls, but this section covers key findings which we felt should be reported to you.

Debtor management

We have included an audit adjustment in Appendix D for £154,500 of income due from Lankelly Chase in May 2023, but received and accounted for in April 2024.

We understand that Public Law Project maintains a document of all restricted grants due to the charity so that any amounts due to the charity are actively monitored and chased if overdue. However there is no equivalent document for unrestricted grants, resulting in the late payment of this grant not being noted by the charity for several months.

We recommend that you ensure both unrestricted and restricted grants are monitored so that any overdue payments are chased in a timely manner.

Management response

We agree with the recommendation and have taken steps to ensure responsibilities are clear between the finance team, grants manager and relevant budget holders.

Quarterly control forms not signed off

Per Public Law Project's policies, quarterly review forms should be prepared and signed off on a timely basis each quarter.

We note that preparation of the control forms was delayed over 2023/24 due to unplanned staff absence in the finance team. The returns for Q3 and Q4 were not completed until July 2024, i.e. many months in arrears.

Where control forms are not prepared and reviewed on a timely basis there is an increased risk that errors or failures to follow correct processes will not be picked up.

We recommend that the control forms should be prepared and reviewed on a timely basis in future.

Management response

We agree with the recommendation and importance of prompt review of the control forms. Since the year end the COO and Finance Manager have further segregated their duties and the importance of the COO completing these reviews will be even more important (and

informative for the COO) than when they involved documenting and reviewing much of their own work.

Credit card expenditure without supporting receipts

We noted one item of expenditure where no supporting receipts were available. The expenditure related to a meal for trustees and senior leadership and was paid by credit card.

It is important to ensure the same level of control is applied to expenditure via credit cards as through other means such as via invoice. All expenditure via credit cards should be supported by documentation such as invoices or receipts and appropriately authorised.

Management response

This is noted and agreed. Since the year end the COO is filing receipts when expenses are incurred rather than waiting for the report of the previous period's credit card expenditure which reduces opportunities for documentation to be misplaced.

Fixed fee income double-counted

We noted one commercial case where work was charged on a fixed-fee basis that was double-counted within the accounts; the item was included both within WIP, as time had been recorded on the case, but also within debtors, as the case had been invoiced.

While the effect of this item was trivial to the accounts and so we have not included this in the list of adjustments, we recommend that in future, checking the treatment of work charged to third parties on a fixed fee basis should form part of your year-end checks to avoid double-counting of income.

Management response

This item has been noted and will be investigated further. We agree the recommendation to include this issue in the year-end checks.

Inconsistency between VAT returns and accounting system

During the audit we flagged a variance between the VAT amount payable as per your accounting system and as per your VAT return. As the return is made based on data in the accounting system, there should be not variance between the two. While the accounts showed VAT payable at year-end of £20,328, the VAT return showed a larger amount payable of £32,328, a variance of £12,000.

We asked you to review VAT workings over the year as there is a risk either that VAT liabilities have been under-recognised in the accounting system or that VAT overpayments have been made to HMRC.

From an initial review you identified an error in the Q3 VAT return overstating the liability to HMRC by £2,927, reducing the variance between the accounts and the VAT returns. The remaining variance of £9,073 remains under investigation.

In future we recommend that that VAT accounts should be reconciled to the VAT return at each quarter and any variances promptly investigated.

Management response

At the time of writing this issue requires further investigation as to what is causing the accounts and returns produced by Lawfusion not to reconcile. We intend to work with a VAT specialist at Sayer Vincent (outside the scope of the audit) and liaise with Lawfusion's support providers to identify the exact cause so that this can be remedied going forward. We agree the recommendation that the VAT accounts are reconciled to the VAT return and will update the relevant financial controls to ensure this is done.

Follow up on prior year post-audit report points

- **Classification of income streams**

In the prior year we noted three income streams that has been incorrectly classified between restricted and unrestricted funds. We did not note any issues with the classification of income this year.

Appendix A – Emerging issues and good practice

These are matters which you may find helpful, consisting of notes and information on new developments relevant to you, and possible improvements to implement what is considered best practice.

We also provide regular updates on emerging issues through our monthly newsletter. If you would like to receive our newsletter please sign up on our [website](#).

Governance

New Charity Commission guidance: Accepting, refusing and returning donations

The Charity Commission has issued new [guidance](#) in March 2024 to help charities facing difficult decisions about donations. The guidance is issued in the context of concern that trustees could allow personal views or external pressures to influence a funding decision, that may be in conflict with the charity's purpose and best interests.

The guidance reiterates that trustees should always start from a position of accepting donations, but occasionally may face a difficult decision over whether to refuse or return a donation. In such scenarios, the guidance provides a framework to allow an informed discussion at board level.

The guidance also provides a useful reminder on a number of related topics such as:

- circumstances where a donation must be returned;
- The assessment of anonymous donations;
- Having a clear policy on accepting, refusing and returning donations; and
- When you need to report a serious incident to the Commission if you decide to refuse or return a donation.

Improving Board oversight of Cybersecurity

Cyber governance focuses on a top-down approach to managing and mitigating risks associated with security concerns around the organisation's use of digital technologies.

If your organisation is looking for board level support in this area, you could consider becoming members of CXB – Cyber Governance for boards. CXB advertise themselves as a not-for-profit forum, run by non-executives, for non-executives, including charity trustees.

Governance

Membership is free and their aim is to support individual non-executive directors to increase their knowledge, skill and confidence in cybersecurity via workshops and webinars, shared insights and mentoring schemes. More information can be found at the following [link](#).

The Economic Crime and Corporate Transparency Act 2023

The Economic Crime and Corporate Transparency Act (ECCTA) received Royal Assent on 26 October 2023. The act amends the Companies Act 2006, introducing new and enhanced powers to UK authorities including Companies House, allowing them to play an important role in fighting financial crime and improving transparency over corporate entities.

The first set of changes were introduced on the 4th March 2024, predominantly aimed at enhancing the regulatory remit of Companies House. Further details of the changes can be found on our [website](#).

The full detail of the ECCTA can be found [here](#).

Charities Act 2022 changes introduced in March 2024

The Charity Commission has updated its' [guidance](#) on changes being introduced by the Charities Act 2022, to include a summary of changes that came into force on 7 March 2024. These changes include:

- **Making changes to governing documents** – new statutory powers that trusts and unincorporated associations can use to make changes to their governing document. Further guidance is provided by the Commission [here](#).
- **Charity mergers** – new rules will allow most gifts to charities that merge to take effect as gifts to the charity they have merged with.

The Commission provides further guidance on charity mergers [here](#).

There are also other provisions giving the Commission power to authorise trustee payments for work for their charity where it would be inequitable not to do so (further information can be found [here](#)) and to confirm defective (or potentially defective) trustee appointments (guidance revised [here](#)).

Governance

Charity Commission: 5-minute guides and Trustees' quiz

The Charity Commission have launched an online quiz, alongside their 5-minute guides to support trustees in understanding the key requirements of their role. The 5-minute guides are available in written and video form and can be found [here](#). They cover the following topics:

- Delivering purpose;
- Managing conflicts of interest;
- Reporting information;
- Safeguarding people;
- Making decisions; and
- Managing finances

The quiz presents multiple-choice questions based on everyday scenarios that trustees may encounter in running their charity and aims to be a quick and engaging tool to support trustees identify skills and knowledge gaps. It can be accessed via the following [link](#).

Charities and social media

In September 2023 the Charity Commission released guidance to help trustees understand how their legal duties apply when their charity uses social media and what to consider if issues and incidents arise.

The key recommendation is to adopt a social media policy and put in place internal controls over use of social media. It also includes guidance on use of social media for fundraising. The guidance can be found [here](#).

Charity Commission filing changes

The Charity Commission has introduced the “My Charity Commission Account” platform through which charities can access the Commission’s services, including for filing financial statements and the annual return.

This can be accessed at <https://my-charity-account.charitycommission.gov.uk/>. Each charity’s named contact with the Commission should have been invited to set up an administrator account on the new system.

The new platform has been live since July 2023, with all statutory filings now only being possible via this system.

Governance

More information, including the regulator's long term ambition to create a direct form of online communication between trustees and other parties that use their online services, can be found in the following [blog](#) from the Charity Commission.

Charity Commission update CC8: Internal financial controls for charities

In April 2023 the Charity Commission updated its CC8 guidance on internal financial controls and associated checklist to recognise the reality of charity finances in the digital age.

There are new sections on cyber security, mobile payment systems such as Google Pay and Apple Pay, donations of crypto assets and accepting hospitality. Other sections that have been updated include fundraising and holding public collections, making payments to related parties and operating internationally.

The guidance and checklist can be found [here](#).

Financial Reporting Council (FRC): Minimum standards for audit committees

In May 2023, the FRC issued their minimum standard for Audit Committees of FTSE 350 companies, however other smaller entities may choose to apply the standard to demonstrate good governance.

The standard covers:

- Tendering and rotation of external auditors;
- External auditor access to staff and records;
- Reviewing and monitoring the external auditor's independence and objectivity;
- Oversight and provision of non-audit services; and
- Reporting to the full board how it has discharged its responsibilities with respect to the external audit.

A copy of the standard can be found [here](#).

Accounting and reporting

Upcoming changes to FRS 102

At the end of March 2024, the FRC issued [amendments to FRS 102](#), *The Financial Reporting Standard applicable in the UK and Republic of Ireland and other FRSs – Periodic Review 2024*, which is effective from 1 January 2026 (although early adoption is permitted).

The changes are broadly in line with those that we have previously communicated to you and predominantly relate to a new model for revenue recognition and accounting for operating leases, as well as other incremental improvements and clarifications. Further detail can be found on our [website](#).

Companies House – Software only filing of accounts will be phased in.

Companies House have confirmed their intention to move to a software only approach for company accounts filed with the regulator. This will mean that companies will no longer be able to file accounts on paper or using the Companies Online service.

A timetable for phasing in this approach will be communicated to companies once the Economic Crime and Corporate Transparency Bill achieves Royal Assent, which is anticipated to give the regulator the mandate to decide how companies file their accounts. Early adoption is encouraged. More information can be found [here](#).

A list of software providers that have this capability, that have been tested by Companies House can be found [here](#).

We will keep you informed of future developments and exactly how this will impact charitable companies.

Events

We are currently running our programme as webinars alongside our other online resources.

Free webinars

20 September	Regulatory Update
4 October	Accounting systems
18 October	Assessing the VAT treatment of activities
1 November	Governance pit-falls
8 November	VAT recovery and charity reliefs
15 November	Accounting Update
13 December	Maximise your fundraising ethically

Recordings of all our most recent sessions are available for free, on request. If you have missed any webinars from our current series and would like to catch up, please email events@sayervincent.co.uk.

Visit our website for further details and a full list of our past and future events:
www.sayervincent.co.uk/events.

Appendix B – Scope of our audit

The objective of the statutory audit is to enable us to give an opinion as to whether the financial statements show a true and fair view of the results for the year and the state of affairs at the year end and whether the information contained in the trustees' annual report is consistent with the financial statements. As part of our work we also review whether the financial statements comply with relevant accounting standards and the Statement of Recommended Practice (SORP) for charities. We design audit tests to provide assurance that the financial statements are free from material error and to enable us to have a reasonable expectation of detecting material misstatement in the financial statements or accounting records resulting from irregularities or fraud. However, our audit is not a comprehensive review of your systems and controls.

The primary purpose of an audit is to report our opinion in the audit report attached to the financial statements. Although it is not explicitly stated, an unmodified audit report means that we:

- Did gather adequate audit evidence to support the assertions in the financial statements
- Are satisfied that the books and records are in agreement with the financial statements
- Received all the information and explanations we considered necessary for the audit
- Are satisfied with the disclosures in the notes to the financial statements

We do not audit the trustees' annual report, but we do check that this is consistent with the financial statements and confirm this in our audit report. However, the audit procedures are designed to give us reasonable assurance that the financial statements, taken as a whole, are free of material misstatement. It is the responsibility of the board to ensure, as far as possible, that accurate and reliable accounting records are maintained and to operate appropriate controls to prevent and detect fraud and error. It is also the board's responsibility to take necessary steps to ensure that they are aware of all information relevant to the audit and that this has been communicated to us. The points we make in this report are matters we felt would be useful to bring to your attention, rather than a comprehensive review.

We undertook a statutory audit in accordance with our engagement letter dated 23 May 2019.

Materiality

For the purposes of our audit, we assess materiality by considering factors such as the gross income, surplus or deficit for the year, gross assets and net assets. This results in an overall materiality level for the audit which this year was set at £40,000. If accumulated errors exceed this level, then we require adjustments to be made to the financial statements or we modify our audit report.

We also assess appropriate levels of materiality for particular types of transactions. For example, all payments to trustees are material. Similarly, unusual transactions would be selected for testing, e.g. a loan. So we use our judgement when selecting individual transactions for testing, rather than simply testing high value items.

In the course of our audit, we reviewed transactions and balances which fell below our materiality threshold. We report all errors or misstatements detected during the audit, unless they are clearly trivial, for which our threshold is £2,000.

Amendments to the financial statements

During our audit we identified potential audit adjustments, which we discussed with you. We agreed that these adjustments were significant in the context of the accounts, either on their own or cumulatively. Therefore you have adjusted the accounts for these items. You have also adjusted the accounts for some less significant items that, despite being a lower value, were judged to clarify the financial position and performance of Public Law Project.

The amendments are listed in Appendix D

As trustees who are responsible for the preparation of the financial statements, you are asked to confirm in the letter of representations that no further adjustments are required.

Immaterial unadjusted items

We did not identify any other potential adjustments during the audit.

As trustees who are responsible for the preparation of the financial statements, you are asked to confirm in the letter of representations that no further adjustments are required.

Independence and objectivity

We operate a number of checks to ensure that we continue to act independently. We have enquired whether any partners or staff have a connection to Public Law Project, its staff or board.

We are not aware of any matters which would impact on our independence and objectivity as auditor.

Audit process

The audit proceeded as planned and according to the agreed timetable.

We can confirm that the audit opinion will be unmodified.

Fees

The fee for the audit is £10,800 excluding VAT, in line with the amount estimated in our audit strategy.

Appendix C – Planned audit approach

The key audit risks identified at the planning stage and presented in our audit strategy document are set out in the table below.

Audit risk	Audit approach
Financial sustainability Public Law Project receives the majority of funding from grants. Sufficient funds need to be secured for future years to meet the charity's costs. Some grant funding has been lost over the year including from Esmée Fairbairn and Lankelly Chase. Public Law Project stopped backfilling some roles in response, to reduce the charity's cost base. You are expecting a deficit for 2023/24. The charity has budgeted income from high net worth individuals (HNWIs) for 24/25. As a new income source there is a high degree of uncertainty about receipt of this funding. You are required to assess whether it is appropriate for the accounts to be prepared under the going concern assumption. It is therefore important for trustees to have reviewed this and evidenced their decision making process. Trustees must be able to demonstrate how the charity could survive if unsecured income is not raised, so it may be helpful to provide a "reasonable worst case scenario" budget for these purposes.	We will review budgets and cash flow forecasts covering a period of at least 12 months from the date of approval of the trustees' annual report and financial statements. We will review the trustees paper outlining the going concern position of The Public Law Project and assess any assumptions used. Please use this link to access our detailed guidance. We will understand the processes trustees use in identifying and managing business risks.
Income completeness and classification Public Law Project receives income from a number of sources including grants and legal aid. The income recognition criteria for charities are complicated and so there is	We will agree a sample of income from the accounts to documentation, e.g. grant agreements and correspondence with the funder.

Audit risk	Audit approach
a risk that income may be misclassified or recognised in the wrong period.	We will agree income from the minutes to the accounts for completeness. We will review a sample of transactions after the year end and ensure these are recognised in the correct period.
WIP valuation and completeness A portion of the charity's net assets is tied up in work in progress (WIP). WIP is complicated to calculate as the value of cases depends on a number of factors including lawyer time on cases, type of case, and confirmation or otherwise of interpartes rates. WIP is calculated quarterly on an excel document. Due to the complications of the WIP calculation, there is a risk of human or formula error in calculating WIP.	For a sample of cases, we will agree WIP per the accounts to supporting documentation including court orders and time reports from the casework system. We will agree a sample of hourly Legal Aid Agency rates in use to LAA rate tables. We will review WIP uplifts for interpartes cases to ensure these are reasonable. We will review conditional funding agreements and confirm that these have been appropriately treated. We will review the spreadsheet for WIP for formula error to ensure all cases are appropriately included in the total.
WIP recovery The WIP balance per the accounts is written down by 28% to reflect likely recovery based on past experience. The charity has also earned more income from legal help cases over the 23/24 year and the average recovery on these may be higher than recovery on certificated cases. As part of the year-end process, you intend to perform a more detailed review of actual recoverability on recent certificated and	We will review your workings to demonstrate recovery of prior year WIP. We will review the formulae and sample test these to gain assurance over data integrity. We will also discuss the process you have followed with management to ensure this is reasonable. We will review the formulae for WIP calculation to ensure write-downs are consistently applied.

Audit risk	Audit approach
legal help cases, and may adjust the write-down on the basis of this review. Due to the size of the WIP balance, there is a risk of misstatement if the write down is not appropriately estimated.	
Risk that procedures will not be followed We are required to consider whether it is possible for a manager or trustee to use their status and authority in a way that undermines the purpose of the established internal controls. The auditing standards state that this is always a significant audit risk regardless of the size or type of charity. For example, a manager might backdate a contract to bring it into a financial year to make the results match expectations.	During our audit testing, we sample test transactions to supporting documentation, review the timing or 'cut-off' of transactions at the financial year end, including looking with the benefit of hindsight at the reversal of transactions in the next financial year, and we look at any accounting estimates that have been made by managers. When looking at accounting estimates, we consider the level of judgement that managers and trustees have used and ensure that we understand the basis of any assumptions that underpin the estimate.

Appendix D – Audit adjustments

Adjustments made to the financial statements

		Debit £	Credit £	Movement in funds £
Net movement in funds per draft accounts				(199,919)
1.	Recognise Lankelly Chase income due in the year but paid after year-end			
	Accrued income	154,500		
	Unrestricted grant income		154,500	154,500
2.	Public Law Project adjustment to accruals			
	Expenditure	1,269		
	Accruals		1,269	(1,269)
3.	Public Law Project adjustment to recognise bank interest due at year-end			
	Accrued income	1,996		
	Interest income		1,996	1,996
Net movement in funds per final accounts				(44,692)

Appendix E – Contact details

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Audit manager

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THE PUBLIC LAW PROJECT

England & Wales - Charity number 1003342

Accounts

Company number: 02368562
Charity Number: 1003342



Public Law Project

The Public Law Project
Report and financial statements
For the year ended 31 March 2023

The Public Law Project

Reference and administrative information

For the year ended 31 March 2023

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Reference and administrative information

For the year ended 31 March 2023

Company number	02368562
Charity number	1003342
Registered office and operational address	The Design Works, 93-99 Goswell Road London EC1V 7EY
Country of incorporation	United Kingdom
Country of registration	England & Wales
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Sarah Jane Burton Renata Czinkotai (Acting Chair from February 2023) Pavan Dhaliwal Andrew Hood Company Secretary Rosanna McKearney (resigned September 2022) Qalid Mohamed (resigned June 2022) Bryan Nott Elizabeth Prochaska Chair (resigned March 2023) Richard James Savill Treasurer Mark Wood
Director	Shameem Ahmad
Bankers	Unity Trust Bank PLC Nine Brindleyplace BIRMINGHAM B1 2HB
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor Invicta House, 108-114 Golden Lane LONDON, EC1Y 0TL

Acting Chair's report

This year, Public Law Project bade farewell to our Chair, Elizabeth Prochaska and to Jo Hickman, PLP's Director. I express my admiration and thanks for their unfailing commitment to PLP's mission, even during the most challenging of times. Their leadership allowed the organisation to grow from a small charity full of heart and courage to one that now holds those attributes alongside its immense stature in the field of public law. That PLP is held in such high regard is a credit to each of them, and to the staff and Board team that they have built.

This year we are excited to welcome PLP's new CEO, Shameem Ahmad, who is already leading the organisation with great energy and commitment, and with the full and enthusiastic support of the Board of Trustees.

At the time of writing, we are in the process of recruiting a permanent Chair. The shortlist is exciting, and we are certain that we will make another strong appointment that will support the Board and Shameem as we build on PLP's legacy. In the meantime, I continue to enjoy the privilege of working more closely with the organisation as its Acting Chair and I thank both staff and fellow trustees for their support during this period.

I hope you enjoy reading the report below, which demonstrates the breadth and depth of PLP's work this year. The team should feel immensely proud of their hard work.

As this report demonstrates, the tools of public law must – particularly in the current climate – be accessible to all. This is vital in order to hold governments and public authorities to account and to improve how we are all governed, especially those who are most marginalised in society. Just looking at the range of coverage that PLP's work has had this year, it is clear that our vision and mission are resonating and having far greater reach than ever before. Being able to share our knowledge and expertise is critical to shaping and influencing the external climate.

It is through this work that we secure PLP's long-term ability to drive strategic change on behalf of those in society who are systematically disadvantaged.

Renata Czinkotai, Acting Chair

CEO's report

I was delighted to join PLP as CEO in January of this year. With such significant changes, including at the leadership level, it is right to acknowledge that this is a time not only of transition for PLP, but of evolution. While that brings great opportunity, it also requires more than ordinary effort. I am so proud of how the whole PLP team has risen to the occasion by continuing to deliver on our vision and mission.

PLP launched an ambitious 2022-2025 strategy, with five priorities: (1) shaping the constitution so that it promotes accountability; (2) ensuring that the government's use of new technologies is transparent and fair; (3) fighting for a fair and humane immigration system; (4) safeguarding a just and non-discriminatory welfare system; and (5) delivering an effective and accessible legal aid scheme. We also committed to progressing internal and external anti-discrimination objectives.

At the core of what we are seeking to achieve is simply that the state acts fairly and lawfully. We hold this vision because we know that when public authorities act unfairly or unlawfully, it is those who are marginalised in society who can suffer the most. While our vision may seem straightforward, the external environment, which in recent times has been toxic and disheartening, presents threats and challenges against which we must stand.

This is no time for complacency. This report evidences how we have already made significant headway in delivering against our strategy. For me what is most striking is how effectively PLP draws on expertise from across the organisation to meet this moment head on. Our casework is grounded in a belief that justice must be available to all; our research is underpinned with integrity, shining light on injustice and inspiring hope; we advocate and influence without fear or favour; our communications ensure that our specialist work is accessible and meaningful to all; and our cutting edge events and training programmes continue to train, upskill and inspire the public law community, NGOs and the people they serve.

At the heart of this report is PLP's unwavering commitment to those marginalised in society for whom we hold the organisation's privilege on trust. Through our work we hold power to account for them, which in turn strengthens society as a whole.

PLP is only able to do its work because of the dedication of its staff and Board, and the commitment of our funders, partners and supporters. Thank you.

I hope the report below makes you feel as inspired and determined to face the future as we are.

Shameem Ahmad, CEO

Trustees' annual report

The trustees present their report and the audited financial statements for the year ended 31 March 2023. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Role of trustees

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees to ensure that the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Purpose and aims

The decisions of public bodies have a significant impact on the lives of marginalised and disadvantaged people. Such decisions may include whether health care will be provided to an older person, whether benefits will be awarded to a destitute family, or whether a migrant fleeing torture will be detained or removed from the country. Those with the most to lose from unlawful or unfair decisions are often the most vulnerable.

The purpose and aims of the charity are, therefore:

- To improve access to public law remedies for those whose access to justice is restricted by poverty or some other form of disadvantage
- To promote and undertake research into the practice of public law, and
- To increase understanding, expertise, and knowledge of public law and how it can be applied

In fulfilling this mission, PLP carries out work in the following areas:

- Research and advocacy work to influence and inform policy
- Training and events to enhance capacity and expertise in the use of public law
- Advice and support to frontline charities and civil society organisations
- Casework to represent individuals or NGOs with standing, to act as an intervener, and in exceptional circumstances, to act as a litigant in its own right

Strategic Report

During the reporting period, PLP's strategic plan for 2017-22 came to an end and was replaced with a new three year [strategy for 2022-25](#).

Our priority goals for 2022-25 are:

- Priority 1: A constitution that promotes accountability
- Priority 2: Government use of new technologies is transparent and fair
- Priority 3: A fair and humane immigration system
- Priority 4: A just and non-discriminatory welfare system
- Priority 5: An effective and accessible legal aid scheme

Anti-discrimination

As part of our three-year strategy, we committed to a set of anti-discrimination objectives which we are now working towards.

Setting out our anti-discrimination objectives reflects our acknowledgment that there is more PLP can and should do to focus on explicitly tackling discrimination and socio-economic disadvantage. We recognise that institutional discrimination permeates society, the legal system and the charity sector within which we work, and that, despite our best intentions, it is reflected in our own structures.

Moreover, the impact of decision-making and structural inequality is especially harmful where people experience multiple disadvantage and marginalisation.

We acknowledge PLP's privilege, status and platform in the public law sphere and commit to making an active and conscious effort to understand and address the effects of discrimination in all our work, both external and internal.

We have formulated six objectives in this strategy to guide us in this work. These are:

1. Identify and challenge discriminatory impact in priority areas and amplify the voices of marginalised communities in the legal policy space
2. Promote better understanding, and use of, discrimination arguments in public law
3. Consider and mitigate equality impacts of our work and decision-making
4. Increase diversity and inclusivity within PLP
5. Further open and share our events and training platform
6. Support longer-term improvement of public body equality duties and obligations

External environment

The policy environment to which PLP has responded this year posed ever greater threats to our constitutional rights, access to justice and to the fair and humane treatment of people who are most vulnerable in society.

These threats have included:

The Bill of Rights Bill

The Bill of Rights was formally shelved just after the end of this reporting period. If enacted, it would have resulted in an historic regression in rights protection in the UK. It would have made it more difficult for those whose rights have been violated to enforce them in the courts by putting in place significant new hurdles to bringing human rights claims and by removing the requirement for judges to interpret all laws in a way that is compliant with human rights. Alongside this, it would have violated the UK's international obligations and given Ministers broad powers to make changes to the law which would put rights at further risk. Our [output on the Bill](#) consistently drew attention to the potential impact of these changes on some of the most marginalised people – victims of torture, those in prison, migrants, victims of the Windrush scandal, and LGBTQ+ people.

PLP contributed to an environment which made it impossible for the Government to progress the Bill. We helped galvanise broad opposition to the Bill, including from Conservative back-benchers, and supported the development of civil society opposition to the Bill which was well-organised and equipped with powerful legal and human-centred arguments.

Retained EU Law Bill

The Retained EU Law Bill was enacted just after this reporting period. In its original form, the Bill put the rights and protection that we inherited from the EU at risk, including protections for workers' rights like maximum weekly working time, equal pay, the right to holiday pay and GDPR. The Act allows Ministers to bypass parliament by handing them broad powers to rewrite and revoke these laws. The original version of the Bill created a cliff-edge where all of these rights would disappear at a 'sunset' at the end of the year unless specifically saved by a minister.

Illegal Migration Act

The Illegal Migration Act was one of the most damaging pieces of legislation pursued by a British government in living memory. Its provisions effectively amounted to a ban on seeking refuge in the UK and made way for indefinite mass detention (including, originally, of children and pregnant women) and the deportation of refugees, victims of modern slavery and children to places where their rights might be at risk. The Act obscures accountability of the executive by parliament and the courts, and runs roughshod over our international legal obligations relating to human rights, refugee protection, modern slavery and the rights of children. We provided briefings throughout the parliamentary process (see, for example [here](#)) setting out the likely impact of the Act on our beneficiary groups and on the UK's constitutional principles.

Priority 1: A constitution that promotes accountability

PLP played a leading role in supporting civil society responses to the Bill of Rights and Retained EU Law (REUL) Bills. We were able to personally brief members of the opposition and Conservative backbenchers and our research and briefing materials were used regularly by parliamentarians.

PLP made a significant contribution to parliamentarians who called for the Bill of Rights to be dropped, and to those who pushed for major amendments to the REUL Bill, the effect of which will allow Parliament to retain significantly more oversight of post-Brexit legislation than it otherwise would have.

Retained EU Law Bill

The impact of our work on the REUL Bill included:

- The House of Lords passed several amendments to REUL Bill at report stage in line with PLP's recommendations (in addition to reversing the sunset clause).
- Under pressure from the Lords, the Government decided to scrap the sunset clause.
- PLP gave oral evidence to a committee of the Senedd and written evidence to the Scottish Parliament on the status of retained EU law and the potential features of the upcoming REUL Bill.
- The Senedd Legislation, Justice and Constitution Committee cited PLP several times in their report on the Welsh Government's [Legislative Consent Memoranda](#) for the Retained EU Law Bill.
- Lord Anderson, working with a cross-party group of Peers, requested PLP's help with an amendment for Clause 4 of Bill. PLP also supported JUSTICE to develop an amendment.
- PLP supported the Civil Society Alliance and the Human Trafficking Foundation with developing their analysis on the role of the REUL in anti-slavery law.

- Additionally, researcher Samuel Willis featured on Law Pod UK's '[Navigating the Reservoir of Retained EU Law after Brexit](#)' episode in May 2023, and PLP being quoted in [The Canary in October 2022](#).

Trade (Australia and New Zealand) Act

PLP played a leading role in advocating for the role of Parliament in treaty scrutiny, which is increasingly important as the UK makes post-Brexit trade deals that will impact environmental regulations, working conditions, and food standards.

We were successful in influencing debate on the Trade (Australia and New Zealand) Act:

- Lord Kerr drew significantly on PLP's briefing in his speech in the Second Reading debate.
- PLP received acknowledgement from Baroness McIntosh and Lord Purvis, who spoke in the Second Reading debate and raised issues PLP had highlighted.

PLP's Head of Research also gave an oral briefing to members of the Public Administration and Constitutional Affairs Committee (PACAC) on treaty scrutiny, with her comments being quoted in the PACAC's [press release](#) about the inquiry's ongoing scrutiny.

Bill of Rights

Following the announcement of the controversial Bill of Rights Bill in June 2022, PLP provided parliamentary engagement and produced influencing pieces for numerous external platforms. These platforms included:

- [Conservative think tank Bright Blue](#)
- [Conservative website 1828](#)
- The [Law Society Gazette](#)
- [UK Constitutional Law Association in November 2022](#),
- An [Openly article](#) which was cited by Alison Thewliss MP (SNP) in the House of Commons in February 2023

By the end of the reporting period the Bill was expected to be shelved and was formally abandoned shortly afterwards.

Priority 2: Government use of new technologies is transparent and fair

Work in this priority area accelerated in the reporting period, with litigation conducted for the first time alongside a large volume of articles and research projects.

The Tracking Automated Government register

One of the most significant streams of work in this priority area was the development and launch of the [Tracking Automated Government \(TAG\) register](#). The TAG register documents 41 algorithms used

by Government, with an indication of their transparency and the risks they pose to people who are subject to decisions reached.

The TAG register helped establish PLP as experts in the field of automation and public decision making and forged the beginning of relationships with BBC journalist Paul Seddon and Financial Times Artificial Intelligence Editor Madhumita Murgia.

The register has been referenced in:

- A blog by the Head of Policy at the Open Data Institute in [on the DPDI Bill No.2](#) (April 2023)
- A keynote address by Lord Sales, Justice of the UK Supreme Court, [at the Information Law Conference](#) (April 2023)
- The Linklaters Tech Insights blog, ['Do androids dream of judicial review? Challenges to automated decision-making processes in the public sector'](#) (April 2023)
- An article in The Conversation by Albert Sanchez-Graells, Professor of Economic Law and Co-Director of the Centre for Global Law and Innovation, University of Bristol, ['The UK public sector is already using AI more than you realise – without oversight it's impossible to understand the risks'](#) (May 2023). The piece was also published by [EconoTimes](#) (May 2023).

Policy influencing

PLP provided quick reaction to live policy announcements, including the news in July 2022 that the Department for Work and Pensions had been trialling a machine learning algorithm to detect fraud in Universal Credit claims. The news was reported in [The Independent](#) and [The Sun](#).

Improvements made to the Government's Algorithmic Transparency Reporting Standard reflected precisely PLP's feedback on an earlier iteration.

PLP provided active engagement with the Data Protection and Digital Information (No 2) Bill by:

- Submitting a [second reading briefing](#) to Parliamentarians which was quoted by Stephanie Peacock (Lab shadow data minister) and Carole Monaghan (SNP)
- Publishing an article in [The Law Society Gazette](#) with detailed analysis on why the rolling back of data protections within the Bill was so concerning

As a result of this work, we were invited to give oral evidence on the Data (No 2) Bill to the Science, Innovation and Technology Select Committee in May 2023.

PLP's parliamentary briefing, oral evidence and TAG register was referenced in the Public Bill Committee by Stephanie Peacock MP, who referred to four of PLP's concerns regarding subject access requests, automated decision making, data protection impact assessments, and Henry VIII powers under the Bill.

Stephanie Peacock also referred to PLP's views on transparency, and discussed the TAG register at length, including particular tools with low transparency.

Additionally, Carole Monaghan MP referred to PLP's concerns about clause 9 of the Bill.

This reporting period saw the launch of PLP's podcast miniseries in April, *People. Law. Power.* with episodes on the [need for greater transparency](#), and how [technology could be used for social good](#).

Litigation

Some of the first litigation in this priority area was brought in this reporting period. On [6 January 2022](#), the First-Tier tribunal heard PLP's challenge to the Information Commissioner's Office's decision not to require the Home Office to disclose details around their sham marriage algorithm. The challenge was dismissed but permission to appeal the decision was granted. PLP received pro bono support from Mishcon de Reya and Rupert Paines of 11KBW chambers for the challenge.

Information received from the Home Office in response to pre-action correspondence initiated by PLP in February 2023 indicates that there is now human oversight of the triage process in determining which people are subjected to a sham marriage investigation. The initial legal challenge was covered in a [BBC online article](#) by Paul Seddon.

Priority 3: A fair and humane immigration system

Right from the launch of the Government's New Plan for Immigration, PLP undertook thought leadership and influencing work to reach across the political spectrum to inform policy and legislation with the goal of protecting the rights of migrants.

PLP provided significant engagement with the parliamentary process and was one of 178 organisations who signed a [joint civil society statement](#) calling for the Bill to be scrapped.

Through a series of articles and blogs, PLP placed thought-leading commentary on the Illegal Migration Bill in centre-right publications to highlight the impact the Bill would have on specific groups, including LGBTQ+ asylum seekers. This led to a number of productive meetings and engagement with MPs from across the political spectrum. Further analysis of the Bill published externally included:

- [Legal Action Magazine](#)
- The [Essex Constitutional and Administrative Justice Initiative](#)
- The [Law Society Gazette](#)
- [Free Movement](#)

PLP responded to the problematic use of a Memorandum of Understanding to implement the Rwanda policy by:

- Placing analysis by the Head of Research in [an article for the Law Society Gazette](#)
- [Submitting evidence submission](#) to the House of Lords International Agreements Committee inquiry on UK-Rwanda Memorandum of Understanding. As a result Joanna Cherry QC MP raised PLP's concerns at a Home Affairs Select Committee formal meeting in May 2022.

GPS tagging

PLP undertook casework and research around the issue of GPS tagging in immigration bail. The casework team assisted individual clients in getting their fitted tags removed and in October 2022 PLP

[published jointly produced research](#) on the harmful use of GPS tagging in immigration bail. The report was [covered in The Guardian](#), the [Electronic Immigration Network](#), and [The Justice Gap](#)

Afghan evacuees

PLP supported several families and raised the profile of the problems with the Afghan Settlement Scheme and how it resulted in chaotic moves for families who had been promised a warm welcome by the Government. In November 2022 a [group of families were granted permission](#) to challenge the Home Office's decision to move them away from school places and job opportunities in London, to an airport hotel in a northern city.

Coverage of the challenged included:

- BBC news
- Radio 5 Live
- [BBC news online](#)
- The [Evening Standard](#)
- [The Independent](#)
- An episode of Tortoise Media's [Sensemaker Daily](#) podcast which featured an interview with PLP solicitor Daniel Rourke

The wide-reaching coverage led to further enquiries and referrals around the Afghan resettlement scheme.

At the end of June 2022, PLP assisted an Afghan client in hiding in Pakistan to secure acceptance onto the Afghan Relocations and Assistance Policy (ARAP) scheme. This work meant that after the reporting period, in June 2023, PLP was able to assist an Afghan family that had been moved to a different part of the UK against their will, to secure permanent accommodation in their preferred area.

Other casework

PLP's casework team also represented multiple individual clients in age assessment cases, four of whom were successful in having the original age decisions withdrawn, leading to them being accepted as children. Following PLP's work these children can now access support from the local authority (such as schooling and suitable housing) and will not be treated as adults for the purposes of their immigration cases.

PLP secured grants of permission to stay for our clients, including indefinite leave to remain for a client who had previously been unlawfully removed from the UK and who was brought back by order of the court.

We also secured favourable awards of damages against the Home Office for unlawful detention and breaches of human rights, including for a man who was unlawfully detained and removed from the UK and separated from his wife and their British child.

PLP [was involved in a successful High Court challenge](#), the result of which is that EU citizens will be less at risk of losing important rights. Prior to the legal challenge, individuals granted pre-settled status under the EUSS would have had to make a second application to continue lawfully living in the UK after five years. Following the challenge EU citizens will be less at risk of losing their right to remain in

UK, including the rights to work, rent, receive education and healthcare, and apply for benefits and housing.

Priority 4: A just and non-discriminatory welfare system

There were two significant cases for PLP in this reporting period. The first involved a widowed man who had been denied Bereavement Support Payment (BSP) on the basis that his severely disabled wife had never paid National Insurance contributions in her lifetime, despite having been unable to work through disability. In September 2022 [the High Court ruled](#) that the our client's rights had been breached when the decision to deny him BSP had been made. The Government announced they would appeal the decision, which was still awaiting hearing at the end of the reporting period. The case was covered in [The i paper](#) in March 2023.

The second notable case in this priority area [involved our client, 'K'](#), who had been told she owed the Department for Work and Pensions (DWP) £8,623.20 in Universal Credit overpayment debt. The debt had arisen through the DWP's own error after they miscalculated K's allowance despite her providing them with the correct information. K was successful in her challenge and the High Court ruled in February 2023 that she should not have to repay the debt. The result meant that benefit claimants in a similar situation are now better placed to argue that recovering the debt would be an unlawful breach of their 'legitimate expectation'.

The case featured in an article in [The Mirror](#) in February 2023 and an [ITV online story](#) which included quotes from K and PLP.

Policy influencing

PLP has kept the issue of sanctions and deductions in the public eye and worked collaboratively with several politicians to bring the issue to light in parliament.

- In June 2022 the Work and Pensions Committee published their cost of living inquiry which included [two recommendations submitted by PLP](#) to temporarily suspend Universal Credit deductions and to increase awareness of hardship measures.
- Sanctions and deductions received considerable focus at the Work and Pensions Committee [oral evidence session on 30 November](#), with questions asked by Chris Stephenson MP and Debbie Abrahams MP, whom PLP had briefed. Following the evidence session, the Committee [wrote to the Secretary of State](#) to raise one of the key issues PLP had asked them to look at.
- PLP's 2022 research '[Benefit sanctions: a presumption of guilt](#)' was included in the [House of Commons Library Debate Pack](#) for the Westminster Hall debate on benefit sanctions on 13 December and [directly quoted](#) by Beth Winter MP in the debate.
- PLP briefed parliamentarians for second reading of the [Social Security \(Additional Payments\) \(No 2\) Bill](#) with Stephen Timms MP raising PLP's proposals to extend the eligibility period. Nigel Mills MP and Stephen Timms MP tabled an amendment reflecting PLP's recommendation.
- PLP was quoted in the Work and Pensions Committee's [report on health assessments for benefits](#) [para 86], with the report also making reference to PLP's [K case](#).

PLP highlighted the scale of the problem of Universal Credit sanctions by providing media with quick analysis on statistical releases and policy developments. PLP was quoted in a [Big Issue article](#) on sanctioning statistics during the cost-of-living crisis. Multiple regional news outlets also reported on the story including:

- [Wales Online](#)
- [The Grimsby Telegraph](#)
- [Lancashire Live](#)
- [Glasgow Live](#)
- [Birmingham Live](#).

PLP was also quoted in an article on [Disability News Service](#) after the work and pensions secretary scrapped plans for an independent review of sanctions.

Priority 5: An effective and accessible legal aid scheme

There were two significant casework wins in legal aid in the reporting period which will significantly broaden financial eligibility for civil legal aid.

The first was a case involving a [looked-after child with special educational needs and disability](#) who was challenging the Legal Aid Agency (LAA) after they refused to grant her legal aid in the SEND tribunal. The LAA argued that the finances of the child's prospective adoptive parents should be assessed, but PLP's client successfully argued that the means of a prospective adopter are not relevant.

The case resulted in the Ministry of Justice widening the scope of legal aid to cover looked-after children with special educational needs. The case was covered in the [Law Society Gazette](#) in February 2023.

The second notable legal aid case win was [Daniel Rourke's client 'Susie'](#), who challenged the LAA and Ministry of Justice (MoJ) after she was refused legal aid because she was deemed to have no dependents, even though she had applied for the funding to enforce a child custody arrangement. Following a hearing in March 2023 the High Court found that the decision to deny 'Susie', a domestic abuse survivor, legal aid was unlawful. As a result, Ministry of Justice was obliged to update its guidance. Parents who share childcare arrangements are now more likely to qualify for legal aid in all areas of civil law.

The case was reported in three media outlets:

- The Guardian (both [before](#) and [after](#) the hearing)
- [The Law Society Gazette](#)
- [The Belfast Telegraph](#) (via PA Media)

In February 2023 PLP successfully secured funding from the Immigration Law Practitioners' Association's Strategic Legal fund to support Haringey Migrant Support's challenge to immigration legal aid sustainability issues.

Policy influencing and engagement

PLP's influencing and policy advocacy work also led to important policy changes that widened access to legal aid. PLP was proactive in supporting and facilitating responses to the consultation from across the legal sector. We contributed to the Law Society's response, organised a roundtable event in April 2022, and spoke at events organised by the Law Society and Domestic Abuse Commissioner.

PLP also submitted its own detailed [response](#) to the consultation focusing on the civic proposals in the MoJ's Legal Aid Means Test Review.

The MoJ engaged actively with PLP to improve issues around access to legal aid and 'trapped capital' and an estimated £500,000 – but possibly double this – of additional legal aid is to be granted to individuals as a result of PLP's 2022 case and subsequent report and implementation work. This is based on 100 known grants of certificated legal aid in trapped capital cases, with a standard certificate value of between £5,000 and £25,000.

This was the result of the MoJ accepting recommendations from both the Legal Aid Means Test Review response and an April 2022 report by PLP on the issue. The MoJ produced a webinar and guidance for practitioners, collecting statistics on cases, improving its decision-making procedures so that a senior caseworker oversees all applications, and highlighting the availability of the discretion to call handlers and on its website eligibility tool.

Further influencing success in this area included the MoJ agreeing to lower the escape fee threshold for legal help cases and doubling the proposed £75 of remuneration for advice on referral to the National Referral Mechanism. This change came as a result of a [joint response with Immigration Law Practitioners' Association](#) to the Government's 'Immigration Legal Aid: A consultation on new fees for new services'.

Our work in Wales

PLP continued engagement with key legal actors in Wales and brought prominent litigation.

One of the [most significant wins](#) was a case challenging Cardiff Council's failure – over a ten year period - to consider prosecuting any landlords who had acted unlawfully. Our client brought the challenge after having been made homeless when his landlord changed the locks on his flat. The case, which concluded in April 2023, resulted in Cardiff Council agreeing: to pursue a prosecution against the client's former landlord; to resource itself to investigate unlawful evictions; and to develop policy to follow when a tenant is unlawfully evicted. The case was covered in a detailed article in [Voice.Wales](#).

In April 2023, PLP supported a client who was an asylum seeker and care leaver and a participant of the Welsh Government's Basic Income pilot. The client's participation in the Basic Income pilot rendered him financially ineligible for legal aid, which he needed to obtain legal representation for his asylum claim. PLP sent a Pre-Action Protocol letter to the client's local council, who agreed to support him to cover the cost of the legal fees.

In February 2023, PLP successfully argued for the Department for Work and Pensions to waive its client's £24,103.16 overpayment debt after his mental health was severely impacted. The client, a man in his thirties, had been claiming Employment Support Allowance (ESA) because of poor mental health and was living alone. After his ex-partner moved into the house with their two children, the

DWP assumed they were living as a couple and told him they had been overpaying his ESA allowance over a period of two and a half years. The DWP initially refused to waive the debt but finally agreed to do so after PLP sent a Pre-Action Protocol letter, detailing the extent to which the debt was negatively impacting the client's daily life.

A further successful case involved assisting a client to challenge the local authority's delay in providing her with increased priority on its housing waiting list. She was accommodated in poor quality accommodation which was posing a serious health risk to her disabled children. After threatening a judicial review challenge, the council secured suitable and safe accommodation close to the children's school.

Building networks

PLP provided advice to Welsh Women's Aid (WWA) in relation to a potential challenge to provision of the Rent Homes (Wales) Act 2016 which risked the effectiveness of refuge provision in Wales for survivors of domestic abuse. WAA decided not to issue proceedings, but our advice helped inform their ongoing discussions with Welsh government about refugee provisions in the Rent Homes (Wales) Act 2016.

Wales solicitor Matthew Court became a trustee of the North Wales Law Centre Steering Group, working towards opening a law centre in north Wales and improving access to justice. Matthew also met Counsel General for Wales, Mick Antoniw, in January 2023 to discuss the role of law centres in Wales.

Volunteers and interns

PLP is greatly strengthened by its volunteers and paid interns. In the last year we were pleased to host Bonavero Intern Olivia Shaw.

PLP is particularly grateful to all our conference and training event speakers. These academics, barristers, solicitors, advisers and other experts all volunteer their time and their expertise.

PLP was also supported by Sophie Bird, Sarah Burton, George McLellan and Michael Frost, who raised money for us by running the Royal Parks Half Marathon.

Beneficiaries of our services

PLP lawyers act for individuals who cannot afford private representation, particularly those who face multiple barriers in addition to poverty, such as language, literacy, mental health conditions, and physical impairments or ill health.

PLP also acts for organisations which represent the interests of such disadvantaged groups.

Our latest Annual Complaints and Feedback Reviews show that PLP continues to deliver very high levels of client care resulting in a positive impact. PLP is also held in high regard by front line organisations seeking specialist support.

PLP makes a difference not just to the individual clients for whom its lawyers act, but to wider society by identifying and mitigating barriers which prevent individuals from achieving justice and

improving the quality of public decision-making, and by influencing and informing Government and public authority policies.

Fundraising

PLP's approach to fundraising focusses on foundations and grant giving trusts, both for core and project funds. This means that fundraising from individual donors is modest in comparison to income from other sources. PLP undertakes individual donor fundraising activities including entering teams in the Royal Parks Half Marathon and the London Legal Walk, fundraising dinners, and from individual donations. We made the decision during the reporting period not to hold any major fundraising events apart from money raised through the Royal Parks Half Marathon (£4,319.62).

PLP receives direct donations via a Charities Aid Foundation account, and from unsolicited donations including through our website. Routes for individuals to donate to PLP are listed on its website and include information on legacy giving and for those not wishing to use an online donation portal. PLP continues to use its general mailing list to offer the opportunity to make donations. This year we raised a total of £11,923 through donations.

Due to the limited nature of this activity, we have not sought to register with the fundraising regulator. Staff involved in organising fundraising regularly update themselves with relevant legislation and codes of practice (including all those overlapping with GDPR) and practice concerning finance, such as VAT and fundraising events, through courses and seminars. PLP received no complaints regarding its fundraising in 2022/23. We do not directly involve vulnerable people in our fundraising activities. Where an individual has been identified as a benefactor of PLP's work, for instance in a case study of PLP's activities, their permission must be explicitly sought. PLP does not ask any third parties to undertake any fundraising activities on its behalf.

Financial Review

PLP ends the year in a good financial position. Increased spend on charitable activities needed to reduce reserves in line with last year's deficit budget have now been put in place though later in the year than planned leading to less expense during the year than anticipated. Some income has also been recognised during the course of the audit sooner than anticipated with the effect that PLP closes the year slightly above reserves policy but with reserves budgeted and forecast to reduce by over two months running costs during 2023/24 through increased spend on our charitable activities.

Growth in expenditure

Total expenditure increased to over £2m for the first time (2023: £2,084,265 2022: £1,959,326) with spend on charitable activities also increasing (2023: £1,988,849, 2022: £1,895,276). PLP's principal expenditure in pursuit of achieving our mission is through our staff which represented the majority of spend (2023: £1,533,948 2022: £1,385,771) reflecting an increase in staffing numbers (2023: 30.6 FTE, 2022: 29.3 FTE).

Expenditure on key management personnel was also higher (2023: £325,537, 2022: £279,837) reflecting vacancies in the legal director position during the prior year and an increased prioritisation of leadership at PLP during a period of transition with the appointment of a new CEO. Support costs

also increased (2023: £673,291, 2022: £572,848) which include costs arising from investment in improving key IT systems. Both these increases have been primarily funded from the change and transition designated fund set aside by trustees in 2022 to fund changes in leadership and IT systems.

Support for our work

Income from grants and donations remained similar to last year (2023: £1,419,328, 2022: £1,410,042).

We are grateful for the support of established funders and for the new funding relationships we have developed this year. Income from grants and donations represents over 75% of our income in 2022/23 (grants and donations: £1,419,328, total income: £1,879,833) and such continuing support is crucial to PLP's long term sustainability. By reducing our reliance on income generated by our charitable activities year to year, we are able to take greater risks by taking on more work on a no-win, no fee basis from clients who are ineligible for legal aid and would otherwise have no representation.

PLP is enormously appreciative of multi-year funding of our core work including both restricted and unrestricted grants from the Oak Foundation, Sigrid Rausing Trust, Paul Hamlyn Foundation, Lankelly Chase Foundation, Esmée Fairbairn Foundation and AB Charitable Trust.

We have also received unrestricted funding this year from Bromley Trust and London Legal Support Trust – whose flexibility and support we are particularly grateful for. We are excited by the new relationship we have developed with Disrupt Foundation and thank them for their support. Unrestricted and core funding provides PLP with a strong platform to allow PLP to operate flexibly, start new initiatives quickly and before long-term funding is secured.

This year PLP took on a case in its own name challenging a decision of the Information Commissioner (see page 11 for more information), we could not have done so near as effectively without the generous support of Mishcon De Reya and Rupert Paines of 11KBW who provided PLP with representation worth over £75,000 on a pro bono basis. These donated services have not met all the Income recognition criteria of the SORP so are not included in the financial statements.

As events returned to being held in-person we were grateful for an increase in gifts in kind relating to the provision of free venues and catering by partners (2023: £24,368, 2022: £0).

PLP is also delighted to receive restricted funding enabling the delivery of projects within our strategic priorities including from AB Charitable Trust, Barings Foundation, The Joseph Rowntree Charitable Trust, The Law Society, Sam and Bella Sebba Family Charitable Trust, The Legal Education Foundation, Trust for London and Unbound Philanthropy.

We would also like to make special note of the support of Esmée Fairbairn Foundation and Lankelly Chase Foundation who have both supported PLP over many years and without whom our charity would be very different and have achieved much less than we have been able. Lankelly are taking the bold step of wholly redistributing their assets following deep reflection on their unease with the relationship between colonial capitalism and the traditional philanthropic model; from 2023/24 Esmée are also pausing their support whilst they consider their priorities for future funding. We are indebted to both funders for their many years of support and for the advanced notice they have given of their plans which has allowed PLP to consider how we can maintain our current level of income from grants and donations. We are pleased to have Niran Singaperumal join our team in July 2023 as our first staff fundraiser to help us in these efforts. We are also grateful for the provocation to reflect

on how PLP also holds its privilege on trust for the most marginalised in society as spoken to above by our new CEO Shameem Ahmad and we hope this is shared throughout this report.

Note 15 provides further details on the restricted funds which many of our funders support. Note 2 provides a full list of our funders, to all of whom we are exceedingly grateful.

Income from charitable activities

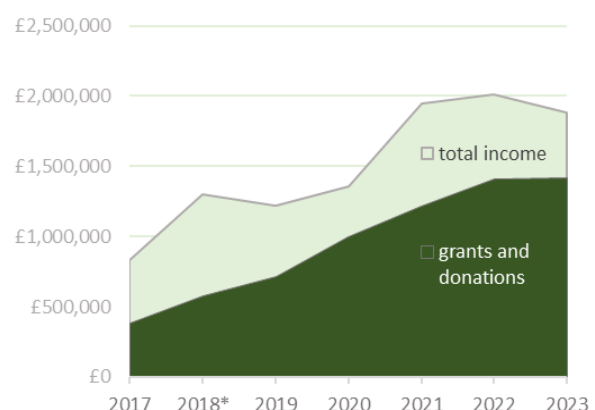
Fees from training courses and conferences (including sponsorship) recovered from lows during the pandemic with the return of in person events (2023: £94,909, 2022: £79,982).

PLP's casework income is unpredictable year to year due to the relatively low volume of cases and the disproportionate impact that winning any particular case has on the level of income PLP will achieve. Casework income was relatively low during the 2022/23, which we expect will reflect this long term pattern of income from casework varying up and down significantly year to year. Given high casework income in recent years PLP was still able to exceed its budget for cash receipts from casework preserving our planned reserves and instead reducing the casework debtors designated fund set aside for with the unpredictability of PLP's reserves in mind (2023: £464,391, 2022: £588,937).

Uncertain casework income



Grant support and PLP growth



Inflation and its impact on PLP finances

This year's financial review is set in the context of the cost of living crisis due to very high inflation. Whilst inflation has increased PLP's overheads and direct costs, the principal effect PLP's finances is through inflationary pressures on wages. PLP's staff are central to delivering PLP's mission and the principal means through which PLP delivers its charitable objects. Whilst the trustees set staff wages, not increasing wages impacts PLP's ability to attract and retain staff and to maintain staff morale and wellbeing, all impacting directly on PLP's effectiveness in pursuing its mission.

As such, for many years the trustees have awarded staff with annual cost of living increases in line with inflation and were pleased to be able to do this in 2021/22 at the start of the current crisis. The board are committed to helping to mitigate the impact of the cost of living crisis upon staff and are grateful to the support of funders who provided increases to existing grants in recognition of inflation and one off payments to be passed on to staff. Despite this, trustees were not able to continue to match inflation in full during 2022/23. The board of trustees have committed to an independent review of staff salaries to ensure our budget for 2024/25 is informed by how PLP's approach to cost of living compares to other employers in similar charities and relevant sectors.

PLP funds

PLP's total funds have fallen during the year (Total funds 2023: £2,166,167, 2022: £2,370,599) in line with having planned and budgeted for a deficit year in line with the smaller reserves policy approved last year. Cash at bank and in hand remains healthy for a charity of PLP's size at £1,561,918 (2022: £1,963,258).

A large proportion of our funds remain restricted (£136,820) and designated (£618,862). Each year PLP sets aside an amount to build a designated fund able to cover relocation costs in order that we can move offices if required at the end of our lease (2023: £72,471). Our casework work in progress (WIP) designated fund (£464,391) reflects income we have recognised but is an illiquid asset which cannot be relied upon as part of our reserves policy. Many firms will have WIP with a high turnover, however much of PLP's WIP relates to cases which are two years old or more – therefore PLP cannot be confident that it would be able to convert recent casework income into cash should the need arise during any short-medium period of time. As casework is a major source of unrestricted income, we show our WIP as a designated fund in order to avoid giving the impression that these funds are available to invest in our charitable activities. In 2023, our billings co-ordinator and the casework team continued hard work started last year to bring in a significant amount of old and particularly complex casework debts leading to casework fees received in cash (2023: £466,057, 2022: £809,878) this reduced the amount of designated funds held as WIP (2023: £464,391, 2022: £588,937).

The trustees designated funds received at the end of 2022 towards improvements in our internal systems to ensure they are optimised for hybrid working and online collaboration and to support transition within our senior leadership. This fund supported PLP moving to a cloud-based server and identify systems to migrate to during 2023/24, and the balance continues to be used during 2023/24 to fund ongoing IT work to support PLP through change and transition (2023: £82,000, 2022: £197,000).

The remainder of our unrestricted funds (£1,296,353) are available as general funds and form the basis of calculating our reserves.

PLP funds and reserves

Total unrestricted funds	£2,029,348
Less designated funds of	£618,862
Less assets and long term debtors of	£77,561
Freely available, unrestricted reserves	£1,332,924

Reserves policy

PLP's reserves are held to deal with the following contingencies:

- Problems with cash flow, for instance when waiting for casework receipts
- As a mitigation against uncertain casework income year to year
- Reductions in or withdrawal of funding
- In the event of closure, the costs to wind up the organisation and pay redundancies and leasehold liabilities

PLP's board of trustees consider PLP's free reserves to include all unrestricted funds excluding designated funds and the value of fixed assets (2023: £36,476) and long term debtors (2023: £41,085). Work in progress (our largest designated fund) is not freely available as explained above.

PLP's reserves policy during the year ending 31 March 2023 is to retain between 4.5 and 6.5 months of running costs (4.5: £905,295, 6.5: £1,307,648).

Our unrestricted freely available reserves at 2023 are £1,332,924 (2022: £1,196,452). This means that PLP finished the year slightly in excess of its reserves policy at 6.6 months of reserves (£1,332,924). The trustees had adopted a deficit budget during 2022/23 with the aim to bring reserves to 5.5 months of running costs. Delays in recruitment have meant that our staffing costs were not as high as budgeted during the year, however these posts were recruited during the year meaning PLP's ongoing staff costs are in line with the planned deficit. Our year end reserves were also increased in relation to two funders who had previously awarded restricted grants to PLP removing those restrictions on funding in 2023/24; this means the full balance of those grants was recognised in PLP's unrestricted reserves sooner than anticipated. The trustees have adopted a further deficit budget for 2023/24 which we anticipate will reduce reserves to around four months by March 2024.

PLP's trustees consider a relatively high minimum reserves policy is required, given the high level of PLP's fixed costs (largely permanent staff and lease on premises) and the unpredictability of its unrestricted income (particularly casework income as noted above).

This reserves policy is reviewed annually when the board of trustees set the budget for the following financial year.

During the review process for the 2023/24 budget, the trustees noted that PLP's income has continued to become increasingly secure and predictable in recent years. A greater proportion of PLP income is from grants with several of our major funders have committed to PLP over the longer term making PLP less dependent on uncertain casework income sources (as noted above). Trustees also noted that when considering whether to reduce reserves further last year that inflation was rising whilst most commentators now anticipate a reduction in inflation during the coming year. As such the trustees agreed that PLP could continue to prudently reduce the level of reserves from the above policy to between three and five months running costs for the financial year 2023/24.

Principal risks and uncertainties

This year saw significant upheaval in Government with the appointment of two new Prime Ministers and three different administrations. Threats to undermine the role of Parliament, weaken key rights protections, and erode access to justice for vulnerable and marginalised groups have remained consistent throughout. PLP has met these challenges head on through a combination of policy influencing, research, legal work, and thought leadership that have prioritised the needs of our beneficiaries and drawn on external expertise and insight where necessary. PLP has increasingly collaborated with other organisations in the sector to respond to ensure our work protecting rights, the rule of law, and access to justice is aligned with wider civil society and bolstered in its form and approach to achieve maximum impact.

All charitable organisations will have recognised a heightened strain on staff capacity and wellbeing in the last few years. Maintaining a positive outlook in recent times is particularly acute for our staff who spend their work life fighting some of the worst examples of unfairness and hardship in our society. We believe that a positivity is both a product of and a catalyst for a healthy and productive work. To promote a positive culture, and to enable us to deliver our strategy for 2022-2025, PLP will be focused on fostering the sense of community with new hybrid working models; developing the support we provide to current and aspiring managers; improving the holistic support we offer for staff wellbeing; and ensuring we have the capacity necessary to deliver our strategy.

The trustees have assessed PLP to be a going concern with no material uncertainties. In so assessing, they have considered the impact of the above and other risks and uncertainties that impact on solvency and liquidity alongside prepared budgets, forecasts and sensitivity analysis.

Governance & management

The Board are PLP's charitable trustees who accept ultimate responsibility for directing the affairs of PLP and ensuring that it is solvent, well-run, and delivering the charitable outcomes for the benefit of the public for which it has been set up. The trustees are volunteers who receive no remuneration for their time beyond reasonable out of pocket expenses (2023: £99.73).

The trustees elect a Chair, Secretary and Treasurer to whom the Board may delegate any of its powers. In practice, the Chair carries out the function of line-managing the CEO and leading the Board and managing Board meetings. The Treasurer is expected to provide general financial oversight of PLP among other duties relating to the financial management and control of the charity. The Secretary has overall responsibility for meeting reporting requirements and board administration as required by PLP's regulators and its Articles. The board may create sub-committees and working groups of its members to focus on particular areas of governance such as personnel and risk.

The Chair ensures new trustees receive an appropriate induction. New trustees receive copies of PLP's Articles, Detailed Governance Procedures, Strategic Plan, PLP policies, papers and minutes of recent board meeting and access to other information relevant to the role.

The Board is responsible for appointing PLP's CEO and is involved in the appointment of other members of the Senior Leadership Team (SLT). The Board delegates authority for the day-to-day operation of PLP to the CEO who may further delegate to the SLT or other staff as they consider appropriate. Some decisions are reserved to the Board including expenditure over set amounts, escalated staff grievances, relocating PLP's office, acting in 'own-name' litigation and the recruitment, contracts and pay of the SLT.

The SLT are the 'key management personnel' of the organisation and in addition to the CEO include the Legal Director, Finance and Operations Director and Communications Director. The Chair and Personnel sub-committee are involved in setting pay and remuneration of the SLT. Trustees consider relevant and available information on comparable roles when setting pay. Current SLT and staff pay is informed by a benchmarking exercise carried out Total Reward Group in 2021.

Since the last annual report, PLP has welcomed Carla Clarke as interim Legal Director. Carla joins PLP from Child Poverty Action Group (CPAG) where she worked on economic rights and non-discrimination issues domestically. While at CPAG Carla worked for a short period at Central England Law Centre, heading up their strategic social justice clinic at Warwick University. Prior to this, Carla gained

experience in government post qualification as a solicitor and in international human rights while working at Minority Rights Group International.

PLP thanks our former Legal Director, Ariane Adam for her energy, insight, and creativity as she leaves PLP to take on a new role at the Human Dignity Trust.

PLP also thanks Elizabeth Prochaska after her years of service as Chair of our Board of Trustees came to an end in January 2023, and we wish her well in her new career as an author. PLP benefitted enormously from Elizabeth's collaborative leadership and legal, charity governance and board experience – Elizabeth steered PLP through a tumultuous period of constitutional upheaval, navigated the organisation through the uncertainties of the Covid-19 pandemic, and played an active role in the appointment of Shameem Ahmad as our new CEO. We are grateful to trustee Renata Czinkotai for stepping in as Acting Chair, and, with the support of Sarah Burton as Vice Chair, for supporting and inducting Shameem, and for leading the recruitment of PLP's next Chair who we expect to appoint during 2023.

Staff wellbeing and office environment

PLP takes seriously its responsibility to provide a vibrant and healthy work environment that promotes teamwork, where people feel looked after and well connected.

Building on our work to ensure a safe post-covid return to work, the HR and Operations team implemented a range of initiatives that have improved our office environment and increased opportunities for staff to feel connected with their colleagues across PLP. This has felt increasingly important as we have, in recent years, enabled more home-working for team members who live outside of London.

We now host monthly breakfasts in our boardroom as well as Wednesday socials organised by junior staff, summer and Christmas parties, and celebrations for new joiners and leavers and to mark maternity and paternity leave.

Our offices and patio have been modestly refurbished, including with artwork by black artists and by one of our Lead Lawyers. We have made additions to the staff library and we installed a new outdoor POD to increase the amount of meeting space.

In response to the cost of living increases, PLP made a cost of living allowance of 5% for 2022-23. We also continue to offer staff a season ticket loan, a cycle to work scheme, and a loan for the purchase of electronic tech.

This year for the first time we offered staff free personal financial coaching through Bippit. We continue to offer access to an employee assistance programme which includes counselling and sign-posting services.

What is the best thing about PLP? Staff satisfaction survey, 2022-23:

"PLP feels like a big family at times. From leadership to the staff everyone is friendly and approachable. PLP are a charity that strives for staff wellness which is not apparent at most places. Wellbeing is a strong point for the charity and it's clear to see."

We continue to host quarterly away days. This year, they included workshops from a well-known artist and one on understanding what PLP can do to better understand and tackle climate change.

Our IT systems received a boost as we successfully made the switch from a physical server to Sharepoint and we began using BreathHR to increase accessibility and efficiency of our HR systems.

Related parties and relationships with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or employee and anyone involved in the charity's business must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party. In the current year, no such related party transactions were reported.

Statement of responsibilities of the trustees

The trustees (who are also directors of PLP for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK accounting standards and statements of recommended practice 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 operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2023 was 7. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 20 September 2023 and signed on their behalf by

Renata Czinkotai
Acting Chair of the Board of Trustees

Independent auditor's report to the members of The Public Law Project

Opinion

We have audited the financial statements of The Public Law Project (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

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 charitable company 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company'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 other information comprises the information included in the trustees' annual report, including the strategic report and the director's and chair's reports, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report and the director's and chair's reports for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report and director's and chair's reports, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report including the strategic report and director's and chair's reports.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us 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
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of responsibilities of the trustees set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charitable company 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' 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 entity'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 entity 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.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

10 October 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108–114 Golden Lane, LONDON, EC1Y 0TL

The Public Law Project

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and grants	2	753,790	665,537	1,419,328	522,241	887,801	1,410,042
Charitable activities							
Casework and legal advice	3	346,617	–	346,617	536,745	–	536,745
Influencing (Policy, Information, Training)	3	94,909	–	94,909	79,982	–	79,982
Other trading activities		–	–	–	–	–	–
Investments		18,845	–	18,845	2,987	–	2,987
Miscellaneous income		134	–	134	7,175	–	7,175
Total income		1,214,296	665,537	1,879,833	1,149,130	887,801	2,036,931
Expenditure on:							
Raising funds	4	95,416	–	95,416	64,050	–	64,050
Charitable activities							
Casework and legal advice	4	626,928	452,884	1,079,812	497,983	571,640	1,069,623
Research	4	220,497	309,019	529,516	178,905	301,920	480,825
Influencing (Policy, Information, Training)	4	338,839	40,682	379,521	311,954	32,874	344,828
Total expenditure		1,281,680	802,585	2,084,265	1,052,892	906,434	1,959,326
Net (expenditure) / income for the year and net movement in funds	5	(67,384)	(137,048)	(204,432)	96,238	(18,633)	77,605
Reconciliation of funds:							
Total funds brought forward		2,096,731	273,868	2,370,599	2,000,493	292,501	2,292,994
Total funds carried forward		2,029,347	136,820	2,166,167	2,096,731	273,868	2,370,599

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

The Public Law Project

Balance sheet

Company no. 2368562

As at 31 March 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	10		36,476		17,282
Non current debtors	11a		41,085		41,085
			<u>77,561</u>		<u>58,367</u>
Current assets:					
Amounts recoverable on casework		464,391		588,937	
Debtors	11b	145,198		128,787	
Cash Deposits (longer than 3 months)		170,000		85,000	
Cash at bank and in hand		1,561,918		1,963,258	
		<u>2,341,507</u>		<u>2,765,982</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	(252,901)		(453,750)	
			<u>2,088,606</u>		<u>2,312,232</u>
Net current assets					
			<u>2,088,606</u>		<u>2,312,232</u>
Total net assets	14		<u>2,166,167</u>		<u>2,370,599</u>
The funds of the charity:					
Restricted income funds			136,820		273,868
Unrestricted income funds:					
Designated funds		618,862		841,912	
General funds		1,410,485		1,254,819	
		<u>2,029,347</u>		<u>2,096,731</u>	
Total unrestricted funds			<u>2,029,347</u>		<u>2,096,731</u>
Total charity funds	15		<u>2,166,167</u>		<u>2,370,599</u>

Approved by the trustees on 20 September 2023 and signed on their behalf by

Renata Czinkotai
Acting Chair of the Board of Trustees

The Public Law Project

Statement of cash flows

For the year ended 31 March 2023

Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net (expenditure) / income for the reporting period (as per the statement of financial activities)	(204,432)	77,605
Depreciation charges	10,747	14,000
Investment income	(18,845)	(2,987)
Decrease in debtors and WIP	108,135	374,582
(Decrease) in creditors	(200,849)	(35,423)
Net cash (used in) / provided by operating activities	(305,244)	427,777

	2023 £	£	2022 £	£
Cash flows from operating activities				
Net cash (used in) / provided by operating activities		(305,244)		427,777
Cash flows from investing activities:				
Investment income	18,845		2,987	
Purchase of fixed assets	(29,941)		(10,386)	
Net cash used in by investing activities		(11,096)		(7,399)
Change in cash and cash equivalents in the year		(316,340)		420,378
Cash and cash equivalents at the beginning of the year		2,048,258		1,627,880
Cash and cash equivalents at the end of the year		1,731,918		2,048,258

1 Accounting policies

a) Statutory information

Public Law Project is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address is The Design Works, 93-99 Goswell Road, London, EC1V 7EY.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Work under conditional fee agreements is valued at nil until the case is won, at which point the charity has entitlement to the funds.

f) Donations of gifts and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. There were gifts in kind for 2022/23 worth £24,368 (2022: £0). These relate to the provision at no cost of venue space or catering for PLP Events. Many PLP events were held online in the years following the pandemic, leading to no such income in the year prior.

1 Accounting policies (continued)

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering legal services, education and training events and conducting research undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

	Support Costs	Governance costs
Cost of raising funds	5%	5%
Casework and legal advice	48%	51%
Research	25%	26%
Influencing (Policy, Information, Training)	17%	18%
Governance	6%	

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Fixtures and fittings 33.00% Straight line

1 Accounting policies (continued)

m) Amount receivable on casework (WIP)

Income is recognised on casework earned and due ("work in progress" or "WIP") according to the time booked on the matter multiplied by the relevant legal aid or interpartes rate. Appropriate provision is made for irrecoverable WIP. While some WIP will be recoverable within 12 months and some over 12 months, it is not possible to calculate this split with accuracy. The charity accounts for WIP as a current asset as it aims to recover WIP within the shortest possible timeframe; however, WIP is excluded from the free reserves of the charity.

n) Debtors

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

o) Cash at bank and in hand

Cash at bank and cash 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.

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

r) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

s) Client monies

Client monies are excluded from the financial statements. The balance on the client bank account of these client monies at 31 March 2023 was nil (2022:nil).

Notes to the financial statements

For the year ended 31 March 2023

2 Income from donations and grants

Grants and donations included in income were received from the following:

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
AB Charitable Trust	33,000	30,000	63,000	3,750	60,000	63,750
Allen & Overy Foundation	-	-	-	10,000	-	10,000
Baring Foundation	-	76,517	76,517	-	70,120	70,120
Bromley Trust	15,000	-	15,000	15,000	-	15,000
Crisis UK	-	-	-	-	50,000	50,000
Disrupt Foundation	50,000	-	50,000	-	-	-
Esmée Fairbairn Foundation	-	55,276	55,276	-	53,928	53,928
Garden Court (CAF)	-	-	-	4,000	-	4,000
Gifts in Kind	24,368	-	24,368	-	-	-
Joseph Rowntree Charitable Trust	-	12,038	12,038	-	40,124	40,124
The Law Society	-	30,000	30,000	-	30,000	30,000
Lankelly Chase Foundation	154,500	-	154,500	-	150,099	150,099
Legal Aid Practitioner's Trust	-	3,491	3,491	-	-	-
The Legal Education Foundation	-	245,203	245,203	-	269,599	269,599
Lloyds Bank Foundation	-	-	-	-	61,000	61,000
London Legal Support Trust	9,999	19,812	29,811	10,000	-	10,000
Oak Foundation	250,000	-	250,000	250,000	-	250,000
Paul Hamlyn Foundation	55,000	-	55,000	60,000	-	60,000
Sam and Bella Sebba Charitable	-	41,200	41,200	-	27,931	27,931
Sigrid Rausing	150,000	-	150,000	150,000	-	150,000
Trust for London	-	92,000	92,000	-	37,500	37,500
Unbound Philanthropy	-	60,000	60,000	-	37,500	37,500
Coronavirus Job Retention Scheme	-	-	-	666	-	666
Other Donations <£5,000	11,923	-	11,923	18,826	-	18,826
	753,790	665,537	1,419,328	522,241	887,801	1,410,042

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Legal Aid Fees	18,999	-	18,999	(5,019)	-	(5,019)
Other Casework Fees	447,058	-	447,058	814,897	-	814,897
Contracts and other income	5,107	-	5,107	22,239	-	22,239
Movement in WIP and payments on account	(124,546)	-	(124,546)	(295,372)	-	(295,372)
Sub-total for Casework and legal	346,617	-	346,617	536,745	-	536,745
Events sponsorship	5,500	-	5,500	4,300	-	4,300
Courses and conferences	89,409	-	89,409	75,682	-	75,682
Sub-total for Influencing (Policy, Information, Training)	94,909	-	94,909	79,982	-	79,982
Total income from charitable	441,526	-	441,526	616,727	-	616,727

The Public Law Project

Notes to the financial statements

For the year ended 31 March 2023

4a Analysis of expenditure (current year)

	Charitable activities							
	Cost of raising funds £	Casework and Legal Advice £	Research £	Influencing (Policy, Information, Training) £	Governance costs £	Support costs £	2023 Total £	2022 Total £
Staff costs (Note 6)	57,658	598,415	312,647	207,172	82,250	275,806	1,533,948	1,385,771
Audit	–	–	–	–	9,240	–	9,240	9,660
Bank Charges	–	–	–	–	–	1,135	1,135	944
Legal Fees	–	–	–	–	–	5,016	5,016	6,220
Professional Indemnity Insurance	–	–	–	–	–	30,406	30,406	18,351
Personnel	–	–	–	–	–	107,074	107,074	55,394
Premises and Equipment	–	–	–	–	–	123,010	123,010	146,678
Depreciation	–	–	–	–	–	10,747	10,747	14,000
Office overheads	–	–	–	–	–	122,097	122,097	113,202
Casework Costs	–	85,063	–	–	–	–	85,063	130,312
Courses, seminars, conferences	167	–	–	36,175	–	–	36,342	29,326
Research Costs	–	–	6,133	–	–	–	6,133	6,346
Other grant expenditure	–	6,133	7,920	–	–	–	14,053	43,122
	57,825	689,611	326,700	243,348	91,490	675,291	2,084,265	1,959,326
Support costs	30,957	321,339	167,024	112,142	43,830	(675,291)	–	–
Governance costs	6,634	68,862	35,793	24,032	(135,320)	–	–	–
Total expenditure 2023	95,416	1,079,812	529,516	379,521	–	–	2,084,265	–
Total expenditure 2022	64,050	1,069,623	480,825	344,828	–	–	–	1,959,326

The Public Law Project

Notes to the financial statements

For the year ended 31 March 2023

4b Analysis of expenditure (prior year)

	Charitable activities						
	Cost of raising funds £	Casework and Legal Advice £	Research £	Influencing (Policy, Information, Training) £	Governance costs £	Support costs £	2022 Total £
Staff costs (Note 6)	40,829	601,282	276,125	202,134	47,342	218,059	1,385,771
Audit	–	–	–	–	9,660	–	9,660
Bank Charges	–	–	–	–	–	944	944
Legal Fees	–	–	–	–	–	6,220	6,220
Professional Indemnity Insurance	–	–	–	–	–	18,351	18,351
Personnel	–	–	–	–	–	55,394	55,394
Premises and Equipment	–	–	–	–	–	146,678	146,678
Depreciation	–	–	–	–	–	14,000	14,000
Office overheads	–	–	–	–	–	113,202	113,202
Casework Costs	–	130,314	–	–	–	–	130,314
Courses, seminars, conferences	268	–	–	29,058	–	–	29,326
Research Costs	–	–	6,346	–	–	–	6,346
Other grant expenditure	–	–	43,122	–	–	–	43,122
	41,097	731,596	325,593	231,192	57,002	572,848	1,959,328
Support costs	20,029	294,973	135,459	99,162	23,225	(572,848)	–
Governance costs	2,924	43,056	19,773	14,474	(80,227)	–	–
Total expenditure 2022	64,050	1,069,625	480,825	344,828	–	–	1,959,328

Notes to the financial statements

For the year ended 31 March 2023

5 Net income for the year

This is stated after charging:

	2023 £	2022 £
Depreciation	10,747	14,000
Operating lease rentals:		
Property	77,774	–
Auditor's remuneration (excluding VAT) – for audit:	9,240	9,660

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	1,293,344	1,194,786
Social security costs	136,232	112,888
Employer's contribution to defined contribution pension schemes	104,372	78,097
	1,533,948	1,385,771

Redundancy and termination costs in the year were £30,000 (2022: £34,200)

1 employee earned more than £60,000 during the year (2022: 1).

1 employee earned between £60,000 and £70,000 during the year (2022: nil).

No employees earned between £70,000 and £80,000 during the year (2022: 1)

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £325,537 (2022: £279,837). During 2022/23 these were the Director (to Dec 22), the CEO (from Jan 23) the Legal Director, the Finance and Operations Director, and the Communications Director.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustees' expenses representing the payment or reimbursement of travel costs of £99.73 were paid (2022: £96.90).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023 No.	2022 No.
Raising funds	0.7	0.8
Casework and legal advice	12.3	12.6
Research	8.6	9.8
Influencing (Policy, Information, Training)	5.4	5.0
Support	6.8	5.8
Governance	1.1	0.7
	34.9	34.6

The average number of employees (based on full-time equivalent) during the year was as follows:

	2023 No.	2022 No.
Raising funds	0.6	0.7
Casework and legal advice	12.1	12.3
Research	6.9	6.8
Influencing (Policy, Information, Training)	4.6	4.5
Support	5.5	4.5
Governance	1.0	0.6
	30.6	29.3

Notes to the financial statements

For the year ended 31 March 2023

8 Related party transactions

The following related party transactions occurred in 2023:

Two trustees were reimbursed £99.73 expenses for attending board meetings and meetings with the chief executive.

Four trustees received small gifts of £50 or less totalling £152.38 thanking them at the end of their service or marking significant life events (such as a new child).

These totaled £252.11

PLP also received free access to meeting rooms at FieldFisher and 11KBW for the purpose of board meetings via trustee's relations with same.

The following related party transactions occurred in 2022:

Trustees were reimbursed £96.90 expenses for attending board meetings

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At the start of the year	74,954	74,954
Additions in year	29,941	29,941
Disposals in the year	(1,812)	(1,812)
At the end of the year	103,083	103,083
Depreciation		
At the start of the year	57,672	57,672
Charge for the year	10,747	10,747
Disposals in the year	(1,812)	(1,812)
At the end of the year	66,607	66,607
Net book value		
At the end of the year	36,476	36,476
At the start of the year	17,282	17,282

All of the above assets are used for charitable purposes.

11a Non current debtors

	2023 £	2022 £
Lease deposit	41,085	41,085
	41,085	41,085

11b Current debtors

	2023 £	2022 £
Trade debtors	7,787	2,483
Other debtors	42,619	26,246
Prepayments	65,203	74,958
Accrued income	29,588	25,100
	145,198	128,787

Notes to the financial statements

For the year ended 31 March 2023

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	86,924	158,502
Taxation and social security	39,337	153,579
Other creditors	62,406	74,389
Accruals	58,120	66,590
Deferred income	6,115	690
	252,901	453,750

All deferred income brought forward was released in the year

13 Pension scheme

The charitable company operates a defined contribution pension scheme administered by People's Partnership (formerly named B&CE). The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charitable company has no liability under the scheme other than for the payment of those contributions. At 31 March 2023 PLP had 41 (2022: 32) employees in the scheme. The amount owed to the pension scheme at Year End was £0 (2022: £4,632).

14a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	77,561	–	–	77,561
Debtors	145,198	–	–	145,198
Amounts recoverable on casework	–	464,391	–	464,391
Cash at bank and in hand	1,440,627	154,471	136,820	1,731,918
Liabilities	(252,901)	–	–	(252,901)
Net assets at 31 March 2023	1,410,485	618,862	136,820	2,166,167

14b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	58,367	–	–	58,367
Debtors	128,787	–	–	128,787
Amounts recoverable on casework	–	588,937	–	588,937
Cash at bank and in hand	1,521,414	252,975	273,868	2,048,257
Liabilities	(453,750)	–	–	(453,750)
Net assets at 31 March 2022	1,254,819	841,912	273,868	2,370,599

15a Movements in funds (current year)

	At 1 April 2022 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 March 2023 £
Restricted funds:					
Casework and legal advice					
Access to Judicial Review in Wales – Barings Foundation	34,009	50,517	(52,754)	–	31,772
Access to Justice/Constitutional Reform – Unbound Philanthropy	–	60,000	(39,814)	–	20,186
Access to Public Law Remedies – Esmée Fairbairn Foundation	3,515	55,276	(58,791)	–	–
Best Practice Innovation – Crisis	30,000	–	(30,000)	–	–
Justice First Fellowships – TLEF	9,849	30,200	(40,049)	–	–
Justice Together Initiative	19,890	81,753	(75,661)	–	25,982
Legal Aid (22/23) – The Law Society	7,500	30,000	(30,000)	–	7,500
Billing support – London Legal Support Trust	–	19,812	(19,812)	–	–
Rule of Law – AB Charitable trust	30,000	–	(30,000)	–	–
Rule of Law – Unbound Philanthropy	48,354	–	(48,354)	–	–
Strategic Partnership project – Lankelly Chase Foundation	27,649	–	(27,649)	–	–
Research					
Constitutional Reform – AB Charitable Trust	12,097	30,000	(34,597)	–	7,500
Constitutional Reform – Barings Foundation	9,398	26,000	(13,710)	–	21,688
Constitutional Reform – Joseph Rowntree Charitable Trust	–	12,038	(12,038)	–	–
Fairer Systems – TLEF	8,999	133,250	(139,429)	–	2,820
Immigration & Welfare – Trust For London	–	92,000	(80,128)	–	11,872
Welfare Barriers – Lloyds Bank	25,626	–	(25,626)	–	–
Young Legal Aid Lawyers – TLEF	–	3,491	(3,491)	–	–
Influencing (Policy, Information, Training)					
Policy and Influencing – Sam and Bella Sebba Charitable Trust	6,982	41,200	(40,682)	–	7,500
Total restricted funds	273,868	665,537	(802,585)	–	136,820
Unrestricted funds:					
Designated funds:					
Amounts recoverable on casework (work in progress)	588,937	–	–	(124,546)	464,391
Office relocation fund	55,975	–	–	16,496	72,471
Systems change and transition fund	197,000	–	–	(115,000)	82,000
Total designated funds	841,912	–	–	(223,050)	618,862
General funds	1,254,819	1,214,296	(1,281,680)	223,050	1,410,484
Total unrestricted funds	2,096,731	1,214,296	(1,281,680)	–	2,029,347
Total funds	2,370,599	1,879,833	(2,084,265)	–	2,166,167

15b Movements in funds (prior year)

	At 1 April 2021 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 March 2022 £
Restricted funds:					
Casework and legal advice					
Access to Judicial Review in Wales – Barings Foundation	32,470	50,120	(48,581)	–	34,009
Access to Justice – Oak Foundation	303	–	(303)	–	–
Access to Public Law Remedies – Esmée Fairbairn Foundation	4,275	53,928	(54,688)	–	3,515
Best Practice Innovation – Crisis	50,000	50,000	(70,000)	–	30,000
Covid-19, Response Fund – Barings	30,000	–	(30,000)	–	–
Justice First Fellowships – TLEF	5,722	53,519	(49,392)	–	9,849
Justice Together Initiative	–	39,780	(19,890)	–	19,890
Legal Aid (21/22) – The Law Society	7,500	30,000	(30,000)	–	7,500
Rule of Law – AB Charitable trust	30,000	30,000	(30,000)	–	30,000
Rule of Law – Unbound Philanthropy	84,997	37,500	(74,143)	–	48,354
Strategic Partnership project – Lankelly Chase Foundation	(9,523)	149,099	(111,927)	–	27,649
Welfare & Immigration Rights Post Brexit – Trust for London	15,216	37,500	(52,716)	–	–
Research					
Brexit Public Law Policy – TLEF	7,121	49,350	(56,471)	–	–
Constitutional Reform – AB Charitable Trust	14,097	30,000	(32,000)	–	12,097
Constitutional Reform – Barings Foundation	9,398	20,000	(20,000)	–	9,398
Constitutional Reform – Joseph Rowntree Charitable Trust	–	40,124	(40,124)	–	–
Fairer Systems – TLEF	–	126,950	(117,951)	–	8,999
Welfare Barriers – Lloyds Bank	–	61,000	(35,374)	–	25,626
Influencing (Policy, Information, Training)					
Policy and Influencing – Sam and Bella Sebba Charitable Trust	–	27,931	(20,949)	–	6,982
Wellbeing – Lankelly Chase Foundation	–	1,000	(1,000)	–	–
Law and Technology – TLEF	10,925	–	(10,925)	–	–
Total restricted funds	292,501	887,801	(906,434)	–	273,868
Unrestricted funds:					
Designated funds:					
Amounts recoverable on casework (work in progress)	884,309	–	–	(295,372)	588,937
Office relocation fund	50,048	–	–	5,927	55,975
Systems change and transition fund	–	–	–	197,000	197,000
Total designated funds	934,357	–	–	(92,445)	841,912
General funds	1,066,136	1,149,130	(1,052,892)	92,445	1,254,819
Total unrestricted funds	2,000,493	1,149,130	(1,052,892)	–	2,096,731
Total funds	2,292,994	2,036,931	(1,959,326)	–	2,370,599

15 Movements in funds (continued)

Purposes of restricted funds

Casework and legal advice

Access to Judicial Review in Wales – Barings Foundation

The Barings Foundation has awarded PLP £150,000 over three years to meet the costs of employing a public law specialist based in Wales. The project aims to improve access to judicial review and legal aid in Wales by providing casework and by building networks with organisations who may have capacity to use public law. The project commenced with the appointment of PLP lawyer Matthew Court to the role in January 2021, who has since relocated to be based within a local firm in Cardiff.

Access to Justice – Oak Foundation

The Oak Foundation awarded PLP £613,566 over four years, starting March 2017, to improve access to justice, increase the accountability of public decision-makers and enhance the quality of public decision-making. PLP achieved this by developing a stakeholder network to systemically improve its lobbying and advocacy efforts, delivery of a bespoke training and outreach programme to raise awareness and generate referrals for PLP's casework and taking on 'test cases' to bring about strategic changes. A small final balance from this restricted grant was b/f from the prior year. We are pleased that The Oak Foundation has continued to fund PLP through a new unrestricted grant of £1,000,000 over four years which started in April 2021.

Access to Public Law Remedies – Esmée Fairbairn Foundation

Esmée Fairbairn Foundation has granted PLP £263,223 over five years towards core costs to improve access to public law remedies for those affected by poverty or disadvantage.

Best Practice Innovation – Crisis

Crisis provided PLP for two years to a total value of £100,000 through their Best Practice Grant Innovation Programme. PLP worked with Law Centres and Skylight centres and other frontline advice organisations to provide specialist support hubs addressing systemic unfairness that causes homelessness. PLP expanded its EU Settlement Scheme (EUSS) hub to include support for welfare benefits (particularly benefit sanctions). PLP delivered specialist training to over 150 people to improve their expertise in public law, welfare rights and the EUSS and aid their work supporting vulnerable people.

Justice First Fellowship– TLEF (The Legal Education Foundation)

Under the Justice First Fellowship scheme, the Legal Education Foundation provided funding to enable PLP to host a trainee solicitor, who we are pleased to report recently qualified and will start their work as a solicitor covering PLP's hub work.

Justice Together – Justice Collaborations

Justice Collaborations has awarded a grant of £250,347 over 36 months for work on the Justice Together Initiative which seeks a fair, timely and accessible immigration. This funding has enabled PLP to resource the leadership of a team providing specialist public law support to the network of organisations and individuals working challenging unfairness and systemic racism in the immigration system.

Legal Aid (22/23) – The Law Society

The 'Legal Aid Support Project' started in 2013 seeking to mitigate the effect of the reforms to legal aid contained within the Legal Aid Sentencing and Punishment of Offenders Act 2012. Ever since, The Law Society and PLP have formed a successful partnership evidenced over the past few years by way of litigation, training and communications building increasing the practical accessibility of legal aid. Funding in 2022–23 continues this important work. They are giving us £30k per year.

Rule of Law – AB Charitable trust

AB Charitable Trust have provided long term 'anchor' of general support funding (£30,000 per year for five years) to assist PLP in its work to limit and challenge the inappropriate exercise of executive power and support effective regulatory systems at a time of great constitutional change in the UK.

Rule of Law – Unbound Philanthropy

Unbound Philanthropy have provided general support funding to assist PLP work to limit and challenge the inappropriate exercise of executive power and support effective regulatory systems at a time of great constitutional change in the UK.

Strategic Partnership Project – Lankelly Chase Foundation

The Lankelly Chase Foundation has provided funding to explore how strategic litigation and other legal tools can be used to effect systemic change for people facing severe and multiple disadvantage. The work involves working with a Learning Partner and work with organisations who work with people facing severe and multiple disadvantage to build their understanding and skills relating to legal redress for the people they work with.

Purposes of restricted funds (continued)

Research

Constitutional Reform – AB Charitable Trust

AB Charitable Trust have awarded PLP a restricted grant of £30,000 per year for two years which, alongside funding from the Barings Foundation, meets the employment costs of a Research and Policy Fellow and supports our work to promote an evidence-led approach to constitutional reform, particularly in relation to the government's proposed reforms of judicial review. This post ensures that PLP has the capacity to conduct pro-active research and gather evidence that supports evidence-based reform of judicial review, and to react effectively as the details of proposals emerge.

Constitutional Reform – Barings Foundation

The Barings Foundation have awarded PLP a restricted grant of £25,000, following £40,000 over two years which, alongside funding from AB Charitable Trust, meets the employment costs of Researchers and supports our work to promote an evidence-led approach to constitutional reform, particularly in relation to reforms of judicial review. This post ensures that PLP has the capacity to conduct pro-active research and gather evidence that supports evidence-based reform of judicial review, and to react effectively as the details of proposals emerge.

Constitutional Reform – Joseph Rowntree Charitable Trust

The Joseph Rowntree Charitable Trust awarded PLP of £80,246 over 2 years towards the costs of providing strategic leadership promoting an evidence-led approach to constitutional reform, particularly in relation to the government's proposed reforms of judicial review. The work requires significant input from members of PLP's Senior Leadership Team, particularly the Communications Director who is leading on developing its communications strategy; the Research Director who will oversee and supervise the collation of research to support its strategy; and the Director and Legal Director who will provide legal and strategic input into the communications strategy and engage in advocacy with Parliamentarians and others.

Fairer Systems – TLEF

TLEF have agreed to provide PLP funding of £393,000 over 3 years to ensure that the UK's systems for the exercise and control of executive power are fair and effective, amid Brexit and the rise of automated decision-making. PLP's legal and policy experts will monitor these systems, identify systemic problems, and work with others to challenge them in public debate and in the courts.

Welfare Barriers – Lloyds Bank Foundation

Lloyds Bank Foundation awarded a grant to assist PLP in identifying the barriers that welfare benefits claimants face in appealing unfair sanctions decisions, and to inform a strategy for tackling those barriers through policy, litigation and/or casework. The work involves collecting up-to-date evidence around sanctions as the basis for an informed debate with government. The research recognises the disproportionate sanctioning that minoritised communities face and we ensure diversity across research participants. Lloyd's has extended its support to enable PLP to develop a longer term research, litigation and casework strategy aimed at ensuring benefit deductions operate in a fair, lawful and non-discriminatory manner, alongside our existing work focused on sanctions.

Young Legal Aid Lawyers – The Legal Aid Foundation

PLP received £3,491.33 to undertake a research project on the sustainability of the immigration and asylum legal aid sector

Influencing (Policy, Training, Events)

Policy and Influencing – The Sam & Bella Sebba Charitable Foundation

The Sebba Foundation have supported PLP with a grant of £27,931 for one year towards your project: to support the establishment of a new policy and influencing post. The new post is designed to develop our policy positions drawing from expertise held across our research, casework and training teams and engage collaboratively with government, Parliamentarians and the media. They have increased this to £30k per year for three years

Purposes of designated funds

Designated funds have been set aside by the trustees for a certain purpose. The trustees have set aside two funds as follows:

Amounts recoverable on casework (Work in Progress)

Purpose: To clearly identify Work in Progress assets in the balance sheet of PLP's audited accounts so as to distinguish them from PLP's freely available, unrestricted funds.

Office relocation fund

Funds set aside over the length of PLP's lease to meet costs, other than dilapidations, required to facilitate a move to new premises towards the end of PLP's lease at Goswell Road.

Systems change and transition fund

PLP's Strategy for 2022–2025 and Financial Strategy identifies the need to further invest in our internal systems in order to keep overheads efficient as we grow and to ensure they are optimised for hybrid working and online collaboration. This requires substantial investment to introduce new core systems – a cloud-based server and document management system; financial accounting system and case management system. We have also identified a need to support transition within our senior leadership with our long term Director Jo Hickman departing PLP at the end of 2022. The trustees have designated funds from unrestricted funds that PLP unexpectedly received in 2021/22 as ringfenced for properly resourcing these changes in 2022/23 and 2024.

16 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2023 £	2022 £
Less than one year	77,774	40,325
One to Five Years	153,012	-
	230,786	40,325

17 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

THE PUBLIC LAW PROJECT

England & Wales - Charity number 1003342

Accounts

Company number: 02368562
Charity Number: 1003342



Public Law Project

Report and financial statements
For the year ended 31 March 2022

Public Law Project annual report

Reference and administrative information

For the year ended 31 March 2022

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Reference and administrative information

For the year ended 31 March 2022

Company number 02368562

Charity number 1003342

Registered office and operational address The Design Works, 93-99 Goswell Road
London
EC1V 7EY

Country of incorporation United Kingdom

Country of registration England & Wales

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Sarah Jane Burton	
Renata Czinkotai	
Pavan Dhaliwal	
Andrew Hood	Company Secretary
Rosanna McKearney	(Resigned 28 September 2022)
Qalid Mohamed	(Resigned 29 June 2022)
Bryan Nott	
Elizabeth Prochaska	Chair
Richard James Savill	Treasurer
Mark Wood	

Director Jo Hickman

Bankers Unity Trust Bank PLC
Nine Brindleyplace
BIRMINGHAM
B1 2HB

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House, 108-114 Golden Lane
LONDON, EC1Y 0TL

Director's report

PLP made meaningful progress despite significant and often intensifying challenges across our focus areas, and for the people with whom we work. I'm immensely proud of the focus and dedication of the PLP team.

One significant win was the Government's agreement to remove a clause from the Judicial Review and Courts Bill that would have significantly weakened the remedies available to people using the law to hold the state accountable. This was achieved through determined collaboration across the sector, and reflected a new workstream for PLP, focusing more intently on constitutional reform.

This focus, and the addition of new influencing and research resources, allowed us to have a bigger impact across a range of legislative and policy areas, including on human rights, Government use of algorithmic and automated decision-making, immigration reform, the Nationality and Borders Bill, legal aid, welfare and benefits, and treaties. We published articles and we are quoted with increasing regularity and prominence across national and sector media and in academic journals. The reach of our work grows ever wider, as we can see in the number of times PLP briefings and research from all our focus areas have been positively cited and referenced in Parliamentary debate, committee and by independent reviews.

We were also able to support our clients to achieve important wins. Following a judicial review claim the Department of Work and Pensions agreed to waive hardship payment debt accrued by a Universal Credit claimant who had been incorrectly sanctioned. The Department then revised guidance to decision-makers to clarify where it has discretion to waive such debt. We helped a group of ex-sex workers and their supporters use the Equality Act and the Human Rights Act to challenge an order by the Hull City Council that left them at greater risk of danger, and our longstanding work with the NGO APPEAL recently resulted in the BBC agreeing to undertake a gender equality review in 2022.

Meanwhile our work in Wales is progressing well. Our new Wales-based lawyer has worked closely with organisations supporting asylum seekers to get safe accommodation and supported public law challenges including: a failure to assess the needs of a disabled wheelchair user; a failure to provide accommodation to a disabled child near to essential medical treatment; and a delay in deciding a financial support to a mother of two relying on foodbanks.

Inside PLP

We continued work to acknowledge and address the effects of the Covid-19 pandemic on PLP as an organisation and on its individuals. Being well positioned in terms of our infrastructure and remote working policies allowed us to work effectively and promote team connectivity during this period, and we saw growth of capacity and resources across our teams. We spent time and resources developing wellbeing initiatives and creating regular opportunities for connectivity. Staff feedback from the wider team showed an overwhelming sense of belonging and commitment to the organisation and its goals.

In Autumn 2021 we said goodbye to Research Director Dr Joe Tomlinson and Legal Director Alison Pickup who stepped down from their roles. Alison joined Asylum Aid as Director and Joe turned to focus on his academic roles, although he remained an Associate Fellow with PLP.

We took this opportunity to recruit a Legal Director to lead both casework and research teams and we were delighted to appoint Ariane Adam, a barrister with experience in leading strategic litigation,

Public Law Project annual report

For the year ended 31 March 2022

policy and charity research initiatives. Ariane started at PLP in January 2022. This change has allowed us to make even better use of the synergy between these two teams that is unique to PLP's approach.

We also created two new roles: a Policy and Parliamentary Officer and a Communications Officer, both reporting into the Communications Director as part of a reconfigured Communications and Events Division. The addition of both positions has been transformative. The Policy and Parliamentary Officer played a key role in our successful work on the Judicial Review and Courts Bill, and our Communications Officer has helped to increase the impact of our work across the board.

Looking forwards

As 2022 marked a new strategic period we spent much of 2021 exploring and developing a new three-year strategy to build on achievements and refocus to maximise our impact. The 2022-2025 strategy has now been finalised and will mark an exciting new phase for PLP.

In particular, we put significant time and resource into reflecting on our anti-discrimination objectives and our approach to equality and diversity. Although equality has long been one of our core values, it was time to take a fresh look at our approach. Our new strategy acknowledges that institutional discrimination permeates society, the legal system, and the charity sector within which we work, and that despite our best intentions, it is reflected in our own structures.

We have explicitly acknowledged PLP's privilege, status and platform in the public law sphere and committed to making an active and conscious effort to understand and address the effects of discrimination in all our work, both externally and internally.

This includes improving the way we work with user-led groups and movements and our understanding of lived experience. PLP will continue to do more to connect with and learn from individuals, groups, communities affected by unlawful state decision-making - and organisations representing their interests - throughout the design and delivery of our work.

And finally

This will be my last Director's Report. As we announced in Summer 2022, I will be stepping down as Director of PLP at the end of 2022. I have been at PLP for 13 years, including a stint as the Head of Casework and seven years as the organisational Director and it feels like the right time for a change.

I'm so grateful for my time at PLP. It has been a privilege to have had the opportunity to work with and to learn from so many brilliant people – colleagues, clients, partners and friends across the social justice space.

It's always hard to leave an organisation and people that you love. However I know I am leaving PLP in great shape, and with an extraordinarily talented team of staff and trustees. Their ideas, energy and commitment are truly inspirational and I have no doubt PLP will continue to go from strength to strength.

Jo Hickman

**Director
Public Law Project**

Chair's report

PLP strives for a world where the state acts fairly and lawfully. This may sound simple, but amidst escalating attacks on basic democratic standards, this goal feels more important - and ambitious - than ever.

An emerging threat that PLP identified in the previous year was the effort by Government to re-shape the relationship between the executive, legislature, and judiciary in fundamental and problematic ways. This year, if anything, that effort has intensified. At the end of the 2022 reporting period, the Government looked set to press ahead with reform - if not wholesale repeal - of the Human Rights Act; Brexit legislation is in train to place unprecedented law-making powers in the hands of ministers; and more and more decisions that impact people's freedoms and access to state services are being made by automated systems and algorithm. Meanwhile, benefit sanctions reached record highs, eligibility for legal aid continued to restrict access to justice, and new immigration reforms place even more lives at risk.

As our casework team sees first-hand and know all too well, the people who suffer the impact of all this are the single mothers and victims of domestic violence who cannot access legal aid, disabled people who are wrongly denied benefits, victims of trafficking who are improperly harassed by local authorities, and migrants who are unlawfully removed to violent regimes.

It is a credit to PLP's agility that we have been able to shift our focus to where it is needed and adapt how we work where necessary. We created new roles and recruited outstanding people that allowed us to better understand these threats and how to tackle them. The team has done a brilliant job, from helping get important amendments to flagship government Bills and addressing Parliamentary committees, through to publishing thought leading articles, media briefings, conferences and roundtables.

I joined PLP as Chair three years ago because I was passionate about its work protecting rights and the rule of law. I'm continually impressed by the drive and determination of the team and the quality and breadth of their work. Our people act in vital legal challenges big and small; we publish cutting edge research, deliver stellar public law training and events, and perform outstanding advocacy and influencing. Our unique approach of combining this expertise puts us at the heart of addressing the strong tide of regressive change, against which all wins are hard fought. The work that PLP has undertaken this year, externally and internally, including the development of our new strategy for 2022-25, means we are well positioned to play an active role in ensuring the state acts fairly and lawfully.

Finally, I would like to extend, on behalf of the board, our huge thanks to PLP's Director, Jo Hickman who is standing down at the end of 2022. Jo has given PLP outstanding leadership and has truly transformed the organisation. We are all hugely grateful, not least for building such an exceptional team, and for putting the organisation in such strong shape to carry on our mission.

Elizabeth Prochaska

Chair

Public Law Project

Trustees' annual report

The trustees present their report and the audited financial statements for the year ended 31 March 2022. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Role of trustees

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees to ensure that the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Purpose and aims

The decisions of public bodies have a significant impact on the lives of marginalised and disadvantaged people. Such decisions may include whether health care will be provided to an older person, whether benefits will be awarded to a destitute family, or whether a migrant fleeing torture will be detained or removed from the country. Those with the most to lose from unlawful or unfair decisions are often the most vulnerable.

The purpose and aims of the charity are, therefore:

- To improve access to public law remedies for those whose access to justice is restricted by poverty or some other form of disadvantage
- To promote and undertake research into the practice of public law, and
- To increase understanding, expertise, and knowledge of public law and how it can be applied

In fulfilling this mission, PLP carries out work in the following areas:

- Research and policy work to influence and inform policy
- Training and events to enhance capacity and expertise in the use of public law
- Advice and support to frontline charities and civil society organisations, and
- Casework to represent individuals or NGOs with standing, to act as an intervener, and in exceptional circumstances, to act as a litigant in its own right.

Strategic Report

During the reporting period, PLP reviewed and updated the five-year strategic plan 2017-22 to reflect emerging themes.

PLP's central organising goals for 2021-22 were:

- Goal 1: Identify and contribute to the prevention of regressive constitutional reform
- Goal 2: Use resources effectively to challenge unlawfulness significantly impacting on disadvantaged groups and support others to do so, and
- Goal 3: Prioritise development of PLP as a resilient, connected organisation

We continued to approach our work through the prism of focus areas identified and adopted in 2017:

- Access to Judicial Review
- Access to Legal Aid
- Public Law and Technology
- Benefit Sanctions
- Brexit

The trend towards regressive constitutional reform gathered significant pace and momentum, with restrictions to judicial review and human rights a major focus of the Government. In addition to the substance of the reforms, the procedural approach often showed little concern for transparency or scrutiny.

The reporting year began just after the Government launched a consultation on reform of judicial review, in March 2021. Even though the Independent Review of Administrative Law (IRAL) panel had reported to Government in January of that year, publication of its report was delayed until the launch of the consultation. It soon became clear that plans for legislation went much further than the IRAL had recommended, and that ministers had not accurately represented some of the panel's key findings. Further, the Government refused to publish the submissions that its departments had made to the IRAL, despite repeated Freedom of Information Act requests and a legal challenge brought by PLP. The effect was that once the Judicial Review and Courts Bill was before Parliament, MPs and Peers were unable to review evidence that would have enabled more effective scrutiny.

As noted above, PLP and partner organisations were successful in securing an important amendment to the Bill. Unfortunately, it passed with a clause that abolished 'Cart' judicial reviews which are used – among other things - to protect vulnerable migrants from being deported to dangerous regimes. Despite PLP having repeatedly pointed out that the statistics used by the Government to justify the change were not right – a criticism that was supported by the Office for Statistics regulation – the Government maintained its claim and pushed the provision through.

The Government adopted a similar approach with the Human Rights Act by publishing the report of the Independent Human Rights Act Review (IHRAR) at the same time as launching its own consultation in December 2021. As with the IRAL, the Government's consultation proposals did not reflect the analysis of its own independent review, and went further, despite a lack of evidential foundation. The subsequent draft legislation was supported by a troubling lack of evidence, notwithstanding that its effect will be to restrict how people can enforce their human rights domestically, in the UK, and will increase the likelihood they will need to take their claims to the Strasbourg court to get justice.

For the year ended 31 March 2022

The third major piece of legislation PLP engaged with was the Nationality and Borders Bill. Published on 6 July, the Bill emerged just 8 weeks after the close of the ‘New Plan for Immigration’ consultation. The consultation itself was deeply flawed. It allowed inadequate time for responses, the questions it asked were underpinned by problematic and unevidenced assumptions, and the case studies it referenced were unbalanced.

The legislation that passed in April 2022, just after the reporting period, represented a profoundly regressive shift in immigration policy, including by penalising refugees who arrive at the UK by irregular means, such as across the channel. PLP’s work focused on the access to justice elements, including: the weakening of appeal rights despite high levels of wrong initial decisions by the Home Office; requiring judges and Home Office caseworkers to give “minimal weight” to some evidence provided by legitimate asylum seekers; and increasing arbitrary powers of the Home Secretary, such as the authority to require certain cases to be heard artificially quickly, aggravating the risk of rushed and illegal outcomes.

Beyond these high-profile pieces of primary legislation, significant themes emerged across our focus areas.

The development of legal frameworks to manage government use of algorithms and automation in state decision-making has not reflected a commitment to transparency and accountability, and yet such decisions can be life-changing for those they affect and are made this way with ever-greater frequency. A-level results, investigations into sham marriages, and fraud checks on disabled benefits claimants are all examples of decisions that have been decided—at least initially—by systems with algorithms at their heart. As part of the new plan for immigration, the Home Office planned to use an algorithm to “identify and block the entry of those who present a threat to the UK.” In all these instances, the risk of discrimination is high. It does not, for example, require a leap of imagination to foresee a hike in racial profiling at our borders.

It is therefore vital that transparency and human oversight, as well as a legal framework to ensure that people can effectively challenge decisions made in these ways, are put into law, policy and practice if the new era of automated decision-making is to be fair for everyone.

Unfortunately, in November 2021 the Government’s consultation ‘Data a new direction’ signalled a worrying erosion of oversight for automated decisions that affect people’s lives. The consultation also proposed removing a requirement for organisations to undertake Data Protection Impact Assessments and limiting people’s ability to find out how their data is being used.

Around the same time, the Cabinet Office piloted an Algorithmic Transparency Standard (ATS) to encourage greater transparency around government use of such systems. Although positive at first glance, the initiative had many shortcomings. Firstly, participation by Government has not been compulsory, and second the standard does not ask for sufficient detail that would allow those affected by automated systems to understand how they work. Algorithms are highly complex, and a higher degree of transparency about how they operate is essential if people are going to be able challenge and hold the state accountable for decisions that turn out to be unlawful.

Symptomatic of this approach to transparency is that the DWP refused PLP’s Freedom of Information Act request for impact assessments of automated tools used to identify fraudulent Universal Credit claims. Again, despite the obvious risk of discrimination and harm, much about automated systems and how Government uses them remains hidden from public view.

For the year ended 31 March 2022

Whilst benefit sanctions figures at the start of the reporting year were relatively low, they increased sharply by the summer of 2021 and rose to an all-time high by the end of the reporting period. This represented a 160% increase in sanctions compared to the pre-pandemic peak in July 2019. This rise occurred despite increasing acceptance that benefit sanctions have a negative impact on mental health and contribute to debt and financial hardship. There is also very little evidence that they achieve their stated objectives.

Having been extensively criticised for the absence of such evidence, this reporting year it was revealed that the DWP had in fact produced a report into the effectiveness of sanctions, and refused to publish it. The department claimed the report did not present a complete picture and that it “includes details of a sensitive nature whose publication would be likely to inhibit candour and be likely to prejudice the effective conduct of public affairs”.

In the same week that the DWP reiterated its refusal to publish its report, on 27 January the department launched the ‘Way to Work’ initiative as part of a drive to get half a million people into work by the end of June 2022. This required Universal Credit claimants to search more widely for available jobs earlier on or risk being sanctioned if they do not. Ultimately the plan amounted to little more than increasing the threat of sanctions.

With the UK having formally left the European Union in January 2020, PLP’s Brexit work this year focused on the European Union Settlement Scheme, for which the application deadline passed in July 2021. Through working with frontline organisations such as NGOs, advice organisations, charities, and law centres who assist vulnerable individuals with EUSS issues, we identified a need for legal advice to support complex cases raising a wide range of issues. These issues included, for example, delays in issuing certificates to applicants in the EUSS, and delays in processing immigration applications that were causing undue hardship for individuals.

Despite multiple warnings from civil society organisations, the Government pressed ahead with the policy of requiring people to prove their immigration status through a ‘digital only’ process. Immigration status is essential for accessing accommodation and work, and the digital process has been difficult to navigate for lots of groups including those who are homeless, those with cognitive disabilities, the elderly and certain ethnic groups. The Home Office’s support system also had significant limitations, with over half of calls made to it in 2021 being abandoned and over two thirds of calls in its first month being unresolved. A digital only process increased the threat that even those who successfully obtain status under the EUSS may face unfair and unnecessary barriers to proving they have status. This risk was exacerbated towards the end of the reporting period in March 2022 when the Government made law by statutory instrument – a process which eludes meaningful parliamentary scrutiny – to invalidate biometric residence or permit cards as proof of lawful status to rent or work.

In September 2021, the Government launched two inquiries into retained EU Law; that is law which was transferred wholesale into UK statute as part of the process of withdrawal. This was part of a series of developments leading to the announcement of a Brexit Freedoms Bill in the Queen’s Speech of April 2022. As anticipated, the proposals centred around giving Ministers the power to change retained EU law by statutory instrument. This will allow Ministers to re-write laws affecting areas such as employment rights, consumer protection, and health and safety, without effective scrutiny by Parliament.

For the year ended 31 March 2022

On legal aid, there is a positive consensus among key influencers about the importance of reform. For example, the Justice Select Committee's report published in July 2021 called for an overhaul of the current system and for it to be designed around the needs of those who use it. The report also recognised the need for improvements to the Exceptional Case Funding scheme and a greater number of providers to allow consistent access to legal aid lawyers.

Additionally, a comprehensive commission on legal aid set up by the All Party Parliamentary Group on Legal Aid, which took evidence from a wide range of stakeholders including PLP, made an impressive set of recommendations, including for the reinstatement of areas of social welfare law and access to early help.

Despite these positive voices, there has been no significant change in policy to reverse the effect of the cuts made by LASPO years ago. The Government's long-awaited means test review to look at the financial eligibility thresholds for legal aid did not launch until the end of the reporting period in March 2022.

Meanwhile, there were continued problems with the Detained Duty Advice Scheme, the system by which people in Immigration Removal Centres can access a lawyer, and about the Legal Aid Agency's failure to monitor the scheme and widespread complaints about inadequate representation.

These problems are set to be intensified by the Nationality and Borders Bill which failed to address the need for access to proper legal advice and at the same time weakened appeal rights and introduced a host of provisions that were harmful to access to justice for those in the immigration system.

In light of this context, for this reporting period and in line with our 2017-2022 strategy, PLP's five interlinked areas of focus remained: access to judicial review, access to legal aid, benefit sanctions, public law and technology, and Brexit. As explained in the Director's Report, this year we developed our new strategy for 2022-25 which maintains our focus on core issues whilst recognising the continued and specific risks arising in the context of constitutional reform and immigration.

Access to Judicial Review

As a suite of flagship Government Bills made their way through Parliament throughout 2021-22, PLP maintained focus on resisting regressive constitutional reform, our goal being to support the protection and enjoyment of fundamental rights and the rule of law. As much of our work on constitutional reform relates to judicial review and access to the courts, that work is reported in this section.

PLP engaged robustly with the Judicial Review and Courts Bill, the New Plan for Immigration and the Nationality & Borders Bill, the Environment Bill, and the Independent Human Rights Act Review, which was a precursor to the introduction of the Bill of Rights.

Throughout the year, Public Law Project played a central role in these constitutional debates. Our engagement included detailed empirical research, provision of written and oral evidence to parliamentary committees, the production of articles and media commentary; leadership and collaboration with other NGOs; training and thought leadership events; and deployment of a parliamentary influencing strategy.

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For the year ended 31 March 2022

Our impact included:

Supporting legislative scrutiny:

- PLP's briefings were demonstrably influential; they were widely cited in Parliament during the passage of the Judicial Review and Courts Bill and Nationality and Borders Bill and referenced with approval by other leading organisations, including the Bingham Centre for the Rule of Law.
- Two PLP colleagues gave oral evidence to the Justice Committee on judicial review reform.
- Rt Hon David Davis MP cited PLP's briefing in his opinion piece in *The Guardian* opposing Government reforms to judicial review.
- Labour's Lord Ponsonby referred to analysis published by PLP during the Lords' second reading of the Nationality and Borders Bill.
- Efforts by Lord Anderson to amend Clause 1 of the Judicial Review and Courts Bill (supported by PLP) were ultimately successful. The Government agreed to Lord Anderson's amendment and in doing so removed a presumption requiring judges to grant a weakened form of redress in successful judicial reviews. This was a major victory for the rule of law, effective redress and Judicial independence.

Media communications:

PLP played a key role in informing key influencers and stakeholders. This included:

- Articles and commentary on a range of constitutional issues were published in [The Law Society Gazette](#), [Legal Action Group](#), [the Constitution Society](#), and the [UK Constitutional Law Association](#).
- A comment piece by a PLP research fellow was [referenced](#) by Sir Peter Gross, the chair of IHRAR, in a UCL speech on the Government's proposals.
- Our Research Fellow in Constitutional Reform, Lee Marsons, was [interviewed](#) by the *Financial Times* on plans to reform human rights laws. Researcher Mia Lesley was published by the [BIHR](#).
- PLP [drew attention](#) to the use of inaccurate figures used to justify restrictions on judicial reviews in cases where vulnerable migrants have faced unlawful removal to countries where they would be at risk of torture and death. Our concerns were supported by the Office for Statistics Regulation.
- Our Director Jo Hickman was [quoted](#) in the legal media highlighting the Government's refusal to publish all the available review information gathered by the Independent Review of Administrative Law.
- PLP's analysis of the Nationality and Borders Bill was cited in [Freemovement](#) and the [Law Society Gazette](#).

Human Rights policy engagement:

- We produced a detailed response to the Independent Human Rights Act Review, which included original research on the number of successful challenges to statutory instruments on human rights grounds and the number of times those instruments were quashed. This research been widely disseminated and relied upon, including by IHRAR in its official report and recommendations to the Government.

- The IHRAR concurred with PLP's warning against developing legislation to weaken the powers of judges to invalidate statutory instruments. PLP shared its research with other civil society organisations in advance of the deadline to assist their own responses. This was particularly helpful to migrant non-legal organisations in engaging with the Government's questions on article 8 (the right to family and private life) and its application to deportation decisions.

Supporting civil society:

- PLP worked to 'join up the dots' to highlight that constitutional reform has been undertaken by the Government through a range of piecemeal and incremental Government actions. This work has primarily been through the launch of the [UK Constitutional Reform Tracker](#), a website developed with civil society partners which plots and categorises constitutionally significant events ranging from Acts of Parliament and statutory instruments to cases and ministerial speeches.
- Between its launch in October 2021 and March 2022, the website received around 4,000 views and has received praise from leading researchers, academics and practitioners. The site continues to attract over 150 hits per week.

Treaties:

- PLP was invited to give oral evidence to the Public Accounts and Constitutional Affairs Committee as part of its call for inquiry into international agreements. In evidence and in later [articles](#), PLP's Head of Research Arabella Lang called for greater scrutiny and accountability in international agreements to ensure Parliamentary sovereignty and the support the interests of marginalised groups.

Legal Aid

Improving the legal aid scheme

We continued to work to improve the legal aid scheme. Most recently we established through litigation that legal aid can and should be available to people on low incomes who do not have meaningful capital assets. We embarked upon a range of activities to ensure that these litigation successes were understood and utilised by practitioners, advisors and the general public. Our work was repeatedly cited by the [Justice Select Committee's October 2021 report 'The Future of Legal Aid'](#).

We were involved in influencing work with a coalition of NGOs engaging with the Legal Aid Agency (LAA) (through meetings and correspondence) in order to improve the operation and monitoring of the Detained Duty Advice Scheme in Immigration Removal Centres. This was in response to concerns about the LAA's failure to monitor the scheme and widespread complaints about inadequate representation.

Our work included representing Detention Action in litigation against the Lord Chancellor. Whilst Detention Action was refused judicial review, the challenge nonetheless led to important

Public Law Project annual report

For the year ended 31 March 2022

improvements, including: the removal of firms providing inadequate representation from scheme; ensuring providers on the scheme can undertake judicial review work; increased contract management activity by the LAA; and the acknowledgement that firms that do not hold a DDA contract can act for detained clients.

Director Jo Hickman was one of a chorus of expert legal voices referenced in a piece by Jon Robins in The Justice Gap exploring how the legal aid sector is in 'desperate need of investment', following a commission set up by the All Party Parliamentary Group on Legal Aid.

Exceptional Case Funding

Our work around understanding Exceptional Case Funding (ECF) and making it more accessible continued. Researcher Emma Marshall's work held particular focus in this area. Her article 'Improving Access To Justice Through Legal Aid: Exploring The Possibilities Of 'Exceptional Case Funding' Clinics In University Law Schools' was published in April's International Journal of Legal Education, to an audience of over 10,000 law teachers and 500 subscribers.

Emma also published a detailed report in the same month on the flawed proposals within the Government's 'New Plan for Immigration': the decision to remove immigration from legal aid scope; and why the Exceptional Case Funding scheme is a barrier to legal aid and is counter-productive to its aims.

In March, PLP's client, a 'looked after' child with disabilities, was granted permission to challenge the Legal Aid Agency's refusal to grant her ECF. Combined with assisting the client, PLP lawyers hoped a positive outcome in the case would help define the landscape of legal aid accessibility for this small but vulnerable group. The case was ongoing as of March 2022.

'Trapped capital'

PLP's work around 'trapped capital' and access to legal aid also progressed. We began work on a research project investigating whether legal aid had become more accessible following a November 2020 case which found that PLP's client should be eligible for legal aid after having been denied it on the basis of owning a home.

We ran a survey with legal aid practitioners, advice and support charities in August – one year on from the judgment – to gauge how the situation had changed. Initial findings were shared in an article for Legal Action Magazine, and formed the basis for a longer piece of research that was completed in April 2022.

Public Law and Technology

PLP's public law and technology work continued to explore, document and challenge the opacity of Government's use of algorithms. We gave evidence to consultations on government use of data and automated decision making (ADM), and on monitoring and evaluation of the online courts and digital justice.

The issue of opacity

Much of PLP's work in this area includes continuous calls for ADM to be transparent so that potentially life changing decisions can be challengeable in court and barriers to justice removed.

Research Fellow Jack Maxwell and former Legal Director Joe Tomlinson explored this issue in the [quarterly Judicial Review journal](#), setting out how the courts are increasingly requiring Government to disclose the mathematical and technical models it uses to make decisions.

A [Prospect article](#) by PLP staff warned that the Government's proposed Algorithmic Transparency Standard undermines procedural fairness and does not require sufficient guidelines for ensuring ADM operates fairly and without discrimination.

One example of where opaque algorithms was leading to potentially discriminatory decisions was the Home Office's sham marriage algorithm where certain nationalities seem to be targeted more than others. PLP's early research into this issue was referenced in the [Bureau of Investigative Journalism](#) on the potentially discriminatory nature of the sham marriage algorithm.

In July the Home Office denied PLP's request for aspects of the algorithmic criteria to be disclosed. Tatiana Kazim unpacked the main issues in an [article for Free Movement](#).

PLP hosted the launch of Jack Maxwell and Joe Tomlinson's *Experiments in Automating Immigration Systems*, with a panel of public law and technology experts chaired by Charlotte Kilroy QC of Blackstone Chambers. Key points from the discussion were then summarised [in a short report](#).

Governance and human oversight of automated decision making

Two further strands of PLP's work in this area were the role of human oversight in ADM and the governance of ADM. We analysed potential problems with proposals to scrap mandatory removing human oversight in a [piece for Prospect magazine](#) and advocated for a new legal framework for ADM in a [guest blog for Legal Futures](#).

Evidence submissions

Many of the concerns outlined above were shared with key decision makers in Government and Parliament: the Department for Culture, Media and Sport (DCMS), and Justice and Home Affairs Committee (JHAC).

PLP's response to the [JHAC's call for evidence](#) on new technologies and the application of the law advocated for why the criteria behind the sham marriage and prisoner categorisation algorithms should be more transparent and suggested regulations by which a new legal framework could operate fairly and lawfully. The resulting report by the JHAC [included many of PLP's recommendations](#).

PLP also [responded to DCMS' 'Data: a new direction' consultation](#) to raise concerns over the proposed overhaul of data protection law and its potentially detrimental impact on ADM and discrimination.

Online courts and digital exclusion

Research Fellow Jo Hynes' investigations of online courts and digital exclusion continued with reports on ensuring digital exclusion does not obstruct justice.

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'Digital support for HMCTS reformed services: what we know and what we need to know' tracked the progress of the Digital Support programme designed to assist individuals navigating the online court system.

We then hosted a private roundtable with seventeen external parties, to explore the next phase of Digital Support, chaired by The Right Hon Sir Ernest Ryder. A 'Rapporteur's Briefing' was published to outline the discussion, and a blog by Jo Hynes published by The UK Administrative Justice Institute summarised the issues raised in the discussion and subsequent briefing.

Benefit Sanctions

This has been a busy area of work for PLP, with two particularly significant wins standing out.

DWP change their practice

The first related to the Department of Work and Pensions (DWP) agreement to change their guidance on Recoverable Hardship Payments (RHP) following a judicial review.

PLP's client was a Universal Credit claimant who was forced to claim hardship payments to cover essential needs after she was unfairly sanctioned for over a year and a half. The DWP agreed to waive her debt as a result of the challenge and formally updated its guidance to confirm it has discretion to waive RHPs regardless of whether the claimant meets the requisite earnings threshold. Following the case there was a marked increase in the number of waivers granted in these circumstances.

PLP lawyer Emma Vincent Miller explored the impact of the debt on the client and the wider problems with benefit sanctions in an article for Legal Action Magazine.

The second was a case in which the DWP agreed to stop cold-calling disabled people and pressuring them into accepting lower benefit offers. PLP's client in this case was a disabled woman who spent more than a year trying to persuade the DWP to change their unlawful practice. In response to a judicial review eventually brought by the client, the DWP agreed to re-write their policies and update training to DWP officials.

The result was covered in specialist and general media, including Disability News Service, The Sun, The Law Society Gazette, The Mirror, The Guardian, The Independent, and The Canary.

Benefit sanctions and barriers to challenge

PLP Researcher Caroline Selman undertook extensive research around the barriers welfare benefit claimants face when challenging benefit sanctions and the noticeably low number challenged in the first place. This research enabled PLP to ensure that our work in this area is properly informed by people's lived experience. We produced a number of articles, policy responses, and evidence submissions, alongside collating evidence to use in a final research report.

Evidence was submitted to the Welsh Affairs Committee inquiry into benefits systems in Wales and the Work and Pensions committee inquiry on health-related benefits. Recommendations emphasised the need to improve the fairness and due process of sanctioning decisions.

Caroline analysed the rise in benefit sanctions in a blog in December, calling for a renewed focus on how sanctions are applied in practice as their numbers increase.

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We also shared [further criticism of the effectiveness of benefit sanctions](#) in a blog responding to the DWP's new Way to Work Policy, which included plans to expand their use.

Brexit

After the end of the transition period in December 2020, the majority of our Brexit work focused on the EU Settlement Scheme, with a view to ensuring procedural fairness to those likely to be most affected by the Brexit process.

In July 2021, PLP published its final briefing on [EU citizens' rights after the Brexit transition period](#). Here, we set out the latest information on the law applicable to EU nationals residing in the UK, or who arrive in the UK, after the end of the Brexit transition period, which we shared with partner organisations supporting EU citizens living in the UK.

During the reporting year, PLP set up the EU Settlement Scheme (EUSS) Hub. The purpose of the Hub was to provide legal advice to support complex cases raising a wide range of issues, for example: delays in issuing certificates of application to applicants in the EUSS; delays in processing immigration applications that were causing undue hardship for individuals.

"Just before Christmas, I assisted a client (referred to PLP by a partner organisation) whose EUSS application had been rejected unlawfully, without any right of appeal. My client instructed me to send a pre-action letter making the Home Office aware that he would bring proceedings against them if they did not take action to remedy their improper decision-making. After a seven month wait (and within two weeks of sending the pre-action letter), my client was finally granted the immigration status he was entitled to, without having to issue his claim.

"The success of cases like this shows the importance of working with frontline organisations to recognise challenges that individuals are facing. With their help, we are able to make a positive difference to people's lives by identifying and better understanding issues in the EUSS that are causing real unfairness and hardship for often the most marginalised groups, and which might be challengeable by judicial review."

- Aoife O'Reilly, EUSS Hub Co-ordinator

Through the EUSS Hub, PLP represented three NGO partners that were concerned about discriminatory or otherwise unfair aspects of the EU Settled Status scheme; the Joint Council for the Welfare of Immigrants, Migrants Organise, and the3million. Despite these claims being unsuccessful in court (on the basis of prematurity), they resulted in positive developments to the EUSS system, in particular to Home Office policy and guidance. They also strengthened our collaborative working relationships, including with organisations representing discriminated and/or vulnerable groups.

Towards the end of the reporting year in Spring 2022, PLP tackled the challenges posed by the much-trailed 'Brexit Freedoms Bill' whose objective was to set out the process for amending retained EU law.

At this time, PLP prepared and drafted written evidence (submitted after the reporting period) to the [European Scrutiny Committee](#) as part of its inquiry into retained EU law, in which we set out why

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it would be constitutionally inappropriate for a Bill to give the Government a broad general power to amend all categories of retained EU law by Statutory Instrument.

This type of power is unprecedented in the UK's legal system and would constitute a significant and concerning transfer of legislative competence from Parliament to the Executive.

In our briefing - which formed the basis of our approach to the Brexit Freedoms Bill – we set out five headline points relevant to ensuring any potential fast-track procedure to amend retained EU law would be fair and lawful.

Events and Training

This year's programme enabled us to build consensus, drive forward new thinking and share learning on some of the most pressing challenges across our focus areas. Highlights included:

- An event to support NGOs in responding to the Government's Human Rights Act consultation
- Rise of the Robots, an event to equip public lawyers with the practical knowledge and skills required to challenge automated government decisions
- The return of #PublicDisco, PLP's flagship discrimination event, to improve understanding and application of discrimination law, and
- Our annual conference: Accountability and the Constitution, which attracted some of the most high-profile thinkers and actors in constitutional reform and which was addressed by the Attorney General, the Rt Hon Suella Braverman QC MP.

Having successfully moved our events on-line during the pandemic, this year the legal restrictions lifted; at first gradually and then completely.

Whilst at one level this was good news, it also presented a challenge. The partner organisations on whom we rely for physical venue space were understandably cautious about hosting in-person events. At the same time, it was widely – if anecdotally - acknowledged by peer organisations that 'Zoom fatigue' was setting in.

Our team responded brilliantly to the challenge. By innovating and adapting our offer we kept up the momentum of online events and took a total of 1,852 bookings, and with increased confidence and experience in producing online events, we tried new approaches and ultimately produced a greater number and range of events than in the previous year.

For the first time we introduced split ticket sales which allowed people to attend specific days and sessions, rather than the whole programme. This was a huge success. It improved accessibility by allowing delegates to pay a lower price, and it meant PLP could produce more specialist seminars aimed at specific groups. For example, our Costs and Funding training event was made up of 14 seminars across the week and covered topics including ECF in SEND, family law, welfare benefits, and immigration. This approach also saw retention rates for some sessions hit 98%.

We made some major updates to our Learning Management System (LMS) which now makes available a range of free and paid content. Delegates can now view seminars after the event and our content is made available to delegates within one or two working days after each event.

Some key highlights of the year included:

- 100% of delegates throughout the year said that they would attend another PLP event
- Our Online Judicial Review Academies remained popular with events in June and November 2021 hitting 84% and 87% knowledge increase levels
- We improved accessibility by offering Speech to Text Reporting to our delegates
- 2021 saw the return of our in person Royal Parks Half Marathon fundraising event. With just over £12,000 fundraised for PLP, this event signified the beginning of PLP's successful return to in person events

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Overall, the events team continued to play a vital role for PLP in building networks and deepening relationships with existing partners from across the legal sector, academia, civil society, and the political sphere. PLP is looking forward to moving into in person and hybrid conferences and training events in the coming year.

Volunteers

PLP is greatly strengthened by its volunteers. In the last year we were supported by Alastair Wallace who assisted the casework team with file reviews, mentoring and recruitment on a voluntary basis and Musta Iqbal who joined PLP as a Bonavero Intern to assist with our Constitutional Reform work and then joined the PLP staff team as a paid member of the research team.

The training and events team was supported by volunteers throughout the year. Virtually all our speakers across training events and conferences are academics, barristers, solicitors, advisers or other experts who volunteer their time and their expertise. PLP was also supported by individuals who raised money for us by running the Royal Parks Half Marathon.

Beneficiaries of our services

PLP recognises that public authority decision-making and unequal structures have a disproportionate impact at the intersection of protected characteristics and that many people experience multiple marginalisation.

Specifically, we understand that individuals and groups experience or are at risk of discrimination because of race, sex, gender, gender identity, sexual orientation, disability, or other protected status.

PLP lawyers act for individuals who cannot afford private representation, particularly those who face such discrimination risk and for those who experience multiple barriers related to poverty, language, literacy, mental health conditions, or ill health. PLP also acts for organisations that represent the interests of such marginalised groups.

PLP makes a difference not just to the individual clients for whom its lawyers act but to wider society by identifying and mitigating barriers which prevent individuals from achieving justice and improving the quality of public decision-making, and by influencing and informing Government and public authority policies.

PLP's success rate is high, and our Annual Complaints and Feedback Review indicate that clients expressed very high levels of client satisfaction.

Fundraising

PLP's approach to fundraising has traditionally focussed on foundations and grant giving trusts both for core and project funds. This means that fundraising from individual donors is usually modest in comparison to income from other sources. PLP undertakes individual donor fundraising activities including entering teams in the Royal Parks Half Marathon and fundraising dinners and receive donations (both regular and one off) from individuals. We made the decision during the reporting period not to hold any major fundraising events such as a dinner.

PLP receive direct, unsolicited donations via a Charities Aid Foundation account, which also takes unsolicited donations through our website. Routes for individuals to donate to PLP are listed on its

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website and include information on legacy giving and for those not wishing to use an online donation portal. PLP continues to use its general mailing list to offer the opportunity to make donations.

Due to the limited nature of this activity, we have not sought to register with the fundraising regulator. Staff involved in organising fundraising regularly update themselves with relevant legislation and codes of practice (including all those overlapping with GDPR) and practice concerning finance, such as VAT and fundraising events, through courses and seminars and reading guides. PLP received no complaints regarding its fundraising in 2021/22. We do not directly involve vulnerable people in our fundraising activities. Where an individual has been identified as a benefactor of PLP's work, for instance in a case study of PLP's activities, their permission must be explicitly sought. PLP does not ask any third parties to undertake any fundraising activities on its behalf.

Financial Review

PLP has been keenly aware of our privileged financial position in emerging from the pandemic financially secure – we end the year at the top of our reserves policy with 6.5 months (£1,195,436) of freely available unrestricted reserves (2021: 6.5 months or £1,001,527). We are committed to using this position to benefit the many people who have been affected by unfair public decisions through the pandemic and this period of constitutional upheaval. This commitment can be seen in the rapid growth of the charity with our total expenditure nearing £2m (2022: £1,959,326, 2021: £1,390,618) and the average number of employees rising to 35 people (2022: 34.6, 2021: 25.6). The sustained generosity of our funders has provided the platform for this growth at a time when the need for those making decisions on behalf of the public to be accountable is particularly vivid.

This review comes at the conclusion of the April 2017 to March 2022 strategic period. It also comes shortly after Jo Hickman, PLP's director for that period and a key part of the PLP team for many years prior, has decided to step down at the end of 2022. This review will consider both the last financial year and its place in the longer-term context of the charity. Our outlook for the coming year reflects that 2021/22 included some income expected for 2022/23 and we anticipate reducing our reserves as we continue to grow our expenditure.

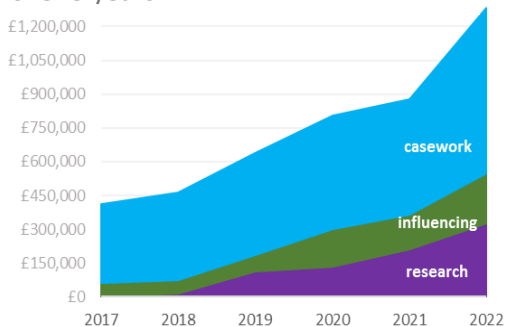
Growth in charitable activities

This year PLP spent more than £1m directly on charitable activities for the first time in its 30-year history. In response to the growing need for our work, and possibly thanks to the growing recognition of that need, spend on our charitable activities grew by 147% just in 2021/22 (2022: £1,288,379, 2021: £878,976).

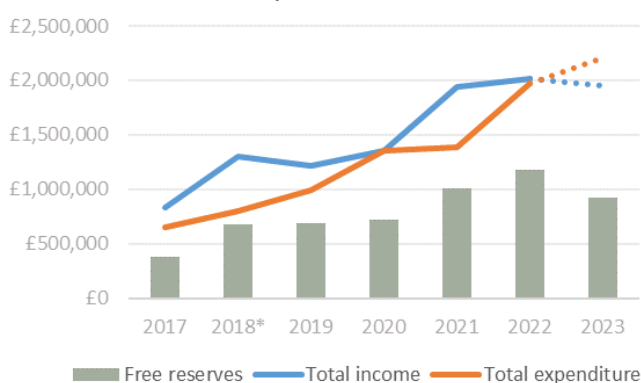
Since the start of the strategic plan 2017-2022 PLP has trebled its expenditure on its charitable activities (2022: £1,288,379, 2017: £413,187). Departments which did not exist at the outset of the strategic plan are now able to use nearly as much resource advancing our charitable aims as our largest team could back in 2017 (research - 2022: £325,593, casework – 2017: £350,640).

This growth is reflected in the growth of the number of staff, including time spent working directly on our charitable activities 23.5 full time equivalent (FTE) worked on charitable activities this year compared to 17.9 FTE last year (2021).

Spend on charitable activities trebles over 5 years



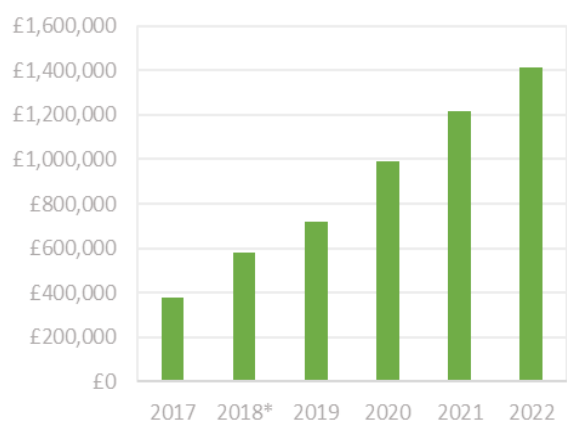
Budgeted expenditure expected to reduce reserves next year



Growth in support for our work

Despite considerable financial uncertainty at the very outset of the pandemic PLP was able not only to stabilise but to grow to respond to new demands and challenges. As the pandemic exposed and exacerbated the societal inequities that discriminatory and unfair public decision-making also contributes to, PLP was able to demonstrate a critical need for its work. Income from grants and donations has increased by nearly £200,000 on the prior year (2022: £1,410,042, 2021: £1,218,552). Income from grants is now over than £1m higher than at the outset of this strategic plan.

Grants and donations continue to grow



We are grateful for the continuing support of established funders and for the new funding relationships we have developed this year.

As ever PLP is especially appreciative of long-term funding of our core work which mitigates the changes in income from other sources including both unrestricted grants from the Oak Foundation and Sigrid Rausing Trust and restricted grants such as from Esmée Fairbairn Foundation and AB Charitable Trust. We have also received unrestricted funding this year from AB Charitable Trust, Allen & Overy Foundation, Bromley Trust,

Garden Court, London Legal Support Trust and Paul Hamlyn Foundation – whose flexibility and support we are particularly grateful for.

PLP is also delighted to receive restricted funding enabling the delivery of projects within our strategic priorities including from AB Charitable Trust, Barings Foundation, Crisis, The Joseph Rowntree Foundation, Lankelly Chase Foundation, The Law Society, The Legal Education Foundation, Trust for London and Unbound Philanthropy. The Legal Education Foundation in particular have funded a wide range of projects with PLP over many years and have this year provided major new funding (£393,000 over three years) to ensure Fairer Systems for the exercise of executive power amid the post Brexit context and the rise of automated decision-making.

Note 15 provides further details on the restricted funds which many of our funders support. Note 2 provides a full list of our funders, to all of whom we are exceedingly grateful.

Self-generated income

PLP has sought to supplement the growth in our support from grants with increased income from self-generated revenue to avoid over-dependence on one revenue source. We have succeeded in generating stable levels of income from our casework and events programmes. Over the next strategic period we plan to making our income-generating activities more efficient through systems investments and expect to invest in at least one dedicated member of fundraising staff. We are also conscious that our relatively high levels of reserves and long-term grant funding enable a less cautious risk appetite in respect of our self-generated income. Our relative stability means we can take more deserving cases on 'conditional fee agreements' (CFA or 'no-win, no fee') where legal aid is not available, and that we can innovate in the delivery of our events to target an increasingly diverse group of delegates. This year our self-generated income was in line with our internal targets (and therefore a little higher than our budgeted expectations).

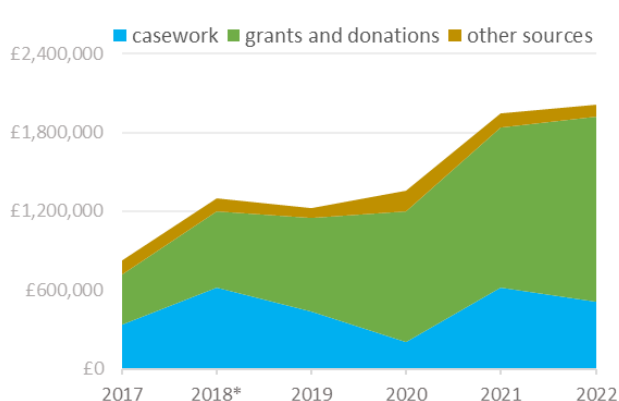
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PLP's casework income is unpredictable year to year due to the relatively low volume of cases and the disproportionate impact that winning any particular case has on the level of income PLP will achieve. This is particularly the case for cases PLP take on a 'conditional fee agreement' (CFA or 'no-win, no-fee') basis as such cases are valued as nil in these accounts but may be worth full 'commercial' rates if the case is won the following year. The below set of graphs shows how, with the growth our grant income, this uncertainty in casework income has less effect on PLP's total income than it did at the outset (and prior to) our last strategy – for example in 2020 and 2022 PLP was able to grow total income despite casework income being less than the prior year.

Uncertain casework income



Casework income & total income



These changes are reflected in changes to our reserves policy which took effect this year and allow PLP to operate with proportionately less reserves than in prior years (see reserves section below).

PLP funds

PLP's total funds have risen following a small surplus in the year (Net income - 2022: £77,605, 2021: £554,511. Total funds - 2022: £2,370,599, 2021: £2,292,994) despite having planned and budgeted for a deficit year in part due to savings against expected spend on staffing with several positions, including our legal director, being vacant for some of the year. Cash at bank and in hand remains relatively high for a charity of PLP's size at £1,963,258 (2021: £1,121,955).

A large proportion of our funds remain restricted (£273,868) and designated (£841,912). Each year PLP sets aside an amount to build a designated fund able to cover relocation costs in order that we can move offices if required at the end of our lease (2022: £55,975). Our casework work in progress (WIP) designated fund (£588,937) reflects income we have recognised but is an illiquid asset which cannot be relied upon as part of our reserves policy. Many firms will have WIP with a high turnover, however much of PLP's WIP relates to cases which are two years old or more – therefore PLP cannot be confident that it would be able to convert recent casework income into cash should the need arise during any short-medium period of time. As casework is a major source of unrestricted income we show our WIP as a designated fund in order to avoid misleading funders that these funds are available to invest in our charitable activities. In 2022, thanks to the hard work of our billings co-ordinator and the casework team, PLP was able to bring in a significant amount of old casework debts leading to casework fees received in cash (2022: £809,878, 2021: £362,691) this reduced the amount of designated funds held as WIP (2022: £588,937, 2021: £884,309). Much of this cash was received unexpectedly at the end of the 2022 financial year.

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The trustees have used this opportunity to designate funds towards planned improvements in our internal systems to ensure they are optimised for hybrid working and online collaboration and to support transition within our senior leadership with our long term Director Jo Hickman departing PLP at the end of 2022. This along with substantial recruitment to our charitable activities approved from our unrestricted funds in our 2022/23 budget will ensure PLP reduces general funds in line with its reserves policy.

In 2022 The remainder of our unrestricted funds (£1,254,819) are available as general funds and form the basis of calculating our reserves.

PLP funds and reserves

Total unrestricted funds	£2,096,731
Less designated funds of	£841,912
Less assets and long term debtors of	£58,367
Freely available, unrestricted reserves	£1,254,819

Reserves policy

PLP's reserves are held to deal with the following contingencies:

- Problems with cash flow, for instance when waiting for casework receipts;
- Staffing shortages such as those due to sickness, maternity/paternity leave;
- Reductions in or withdrawal of funding;
- In the event of closure, the costs to wind up the organisation and pay redundancies and leasehold liabilities.

PLP's board of trustees consider PLP's free reserves to include all unrestricted funds excluding designated funds and the value of fixed assets (2022: £17,282) and long term debtors (2022: £41,085). Work in progress (our largest designated fund) is not freely available as explained above.

Our unrestricted freely available reserves at 2022 are £1,196,452 (2021: £1,004,155) representing six and a half months of running costs as budgeted for the coming year.

PLP's reserves policy during the year ending 31 March 2022 is to retain between 4.5 and 6.5 months of running costs (4.5: £827,609, 6.5: £1,195,436). PLP's trustees consider a relatively high minimum reserves policy is required, given the high level of PLP's fixed costs (largely permanent staff and lease on premises) and the unpredictability of its unrestricted income (particularly casework income as noted above).

This reserves policy is reviewed annually when the board of trustees set the budget for the following financial year.

During the review process for the 2021/22 budget, the trustees noted that PLP's income has become increasingly secure and predictable in recent years. A greater proportion of PLP income is from grants with several of our major funders have committed to PLP over the longer term making PLP less dependent on uncertain casework income sources (as noted above). As such the trustees agreed that PLP could prudently reduce the level of reserves from between six and eight months to the current

policy. The trustees considered whether a further reduction in reserves was prudent this year and decided to retain the new policy, particularly in light of rising inflation, however this will be kept under annual review and reduced further if it would be prudent to do so.

Principal risks and uncertainties

The urgent need to respond to the Government's political reform agenda has widened from the post-Brexit context described above [page 17] to encompass wider threats to constitutional norms and rights. The breadth and pace of the government's proposed reforms present a risk that PLP lacks the capacity to monitor, evaluate and respond on all the avenues that are being pursued. In mitigation PLP's new strategy in this area has been well supported and PLP has been able to recruit new team members to resource our work. At the time of writing, the Rt Hon Elizabeth Truss MP has recently taken office as the Prime Minister, and PLP will take available opportunities to continue to work with Government and parliamentarians on all sides to ensure constitutional reforms respect the rule of law and access to justice, and promote accountability of government.

After 13 years at the Public Law Project, including a stint as the Head of Casework and seven years as the organisational Director, Jo Hickman will be stepping down at the end of 2022. Our chair noted the 'outstanding leadership' Jo has displayed evident in "the difference she has made to the communities we serve, and the transformational impact she has had on PLP as an organisation." The board of trustees aim to appoint PLP's next Director/CEO by the end of the year. As with any change of key personnel there is a degree of uncertainty amongst our staff and supporters about the changes a new appointment will bring. PLP's trustees, senior leadership team and recruitment partners are working hard to ensure a smooth transition and focus on the opportunities that also come with new leadership.

All charitable organisations will have recognised a heightened strain on staff capacity and wellbeing in the last few years. Maintaining a positive outlook in recent times this is particularly acute for our staff who spend their work life fighting some of the worst examples of unfairness and hardship in our society. We believe that a positivity is both a product of and a catalyst for a healthy and productive work. To promote a positive culture PLP will be focused on fostering the sense of community with new hybrid working models; developing the support we provide to current and aspiring managers; improving the holistic support we offer for staff wellbeing; and ensuring we have the capacity necessary to deliver our strategy.

The trustees have assessed PLP to be going concern with no material uncertainties. In so assessing they have considered the impact of the above and other risks and uncertainties that impact on solvency and liquidity alongside prepared budgets, forecasts and sensitivity analysis.

Governance & Management

The Board are PLP's charitable trustees who accept ultimate responsibility for directing the affairs of PLP and ensuring that it is solvent, well-run, and delivering the charitable outcomes for the benefit of the public for which it has been set up. The trustees are volunteers who receive no remuneration for their time beyond reasonable out of pocket expenses (2022: £ 97).

The trustees elect a Chair, Secretary and Treasurer to whom the Board may delegate any of its powers. In practice, the Chair carries out the function of line-managing the Director/CEO and leading the Board

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and managing Board meetings. The Treasurer is expected to provide general financial oversight of PLP among other duties relating to the financial management and control of the charity. The Secretary has overall responsibility for meeting reporting requirements and board administration as required by PLP's regulators and its Articles. The board may create sub-committees and working groups of its members to focus on particular areas of governance such as personnel and risk.

The Chair ensures new trustees receive an appropriate induction. New trustees receive copies of PLP's Articles, Detailed Governance Procedures, Strategic Plan, PLP policies, papers and minutes of recent board meeting and access to other information relevant to the role.

The Board is responsible for appointing PLP's Director/CEO and is involved in the appointment of other members of the Senior Leadership Team (SLT). The Board delegates authority for the day-to-day operation of PLP to the Director/CEO who may further delegate to the SLT or other staff as they consider appropriate. Some decisions are reserved to the Board including expenditure over set amounts, escalated staff grievances, relocating PLP's office, acting in 'own-name' litigation and the recruitment, contracts and pay of the SLT.

The SLT are the 'key management personnel' of the organisation and in addition to the Director/CEO include the Legal Director, Finance and Operations Director and Communications Director. The Chair and Personnel sub-committee are involved in setting pay and remuneration of the SLT. Trustees consider relevant and available information on comparable roles when setting pay. Current SLT and staff pay is informed by a benchmarking exercise carried out Total Reward Group in 2021.

Since the last annual report PLP has welcomed Ariane Adams as our new Legal Director. Ariane joins PLP from the Equal Rights Trust where she was Deputy Director and is an experienced public law practitioner with a focus on discrimination and human rights, having developed her practice at 1MCB Chambers. Her role at PLP includes the senior leadership of the casework and research departments.

Alison Pickup, PLP's former Legal Director has taken on the role of Director at Asylum Aid where we are delighted to continue to have opportunities to work with her in partnership. Dr Joe Tomlinson, PLP's former Research Director now works as Professor in Public Law the University of York, a member of the Academic Panel at Blackstone Chambers whilst continuing to work with PLP as an Associate Fellow.

PLP thanks Qalid Mohamed for his years of service on our board of trustees ending in June 2022 to focus on his work and studies. PLP benefitted enormously from Qalid's lived experience of discrimination and immigration issues that we seek to address, as well as his time and expertise in financial and business management. At the September 2022 Rosanna McKearney steps down to focus on her new family. Rosie's perspectives, expertise in campaigns and fundraising and thoughtfulness will be sorely missed by the board. The staff team were particularly grateful to Rosie for sharing her personal and professional experiences of managing wellbeing during the Covid pandemic and we wish her and her family the very best for the future.

Related parties and relationships with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or employee and anyone involved in the charity's business must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party. In the current year, no such related party transactions were reported.

Statement of responsibilities of the trustees

The trustees (who are also directors of PLP for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK accounting standards and statements of recommended practice 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 operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2022 was 10. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

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Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 28 September 2022 and signed on their behalf by

Elizabeth Prochaska
Chair of the Board of Trustees

Opinion

We have audited the financial statements of Public Law Project (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

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 charitable company 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 trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company'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 other information comprises the information included in the trustees' annual report, including the strategic report and the director's and chair's reports, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report and the director's and chair's reports for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report, including the strategic report and director's and chair's reports, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report including the strategic report and director's and chair's reports.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us 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
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of responsibilities of the trustees set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charitable company 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' 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 entity'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 entity 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.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Partner)

20 October 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Public Law Project

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations and grants	2	522,241	887,801	1,410,042	347,193	871,359	1,218,552
Charitable activities							
Casework and legal advice	3	536,745	–	536,745	620,861	–	620,861
Influencing (Policy, Information, Training)	3	79,982	–	79,982	103,804	–	103,804
Other trading activities – fundraising event		–	–	–	1,556	–	1,556
Investments		2,987	–	2,987	356	–	356
Miscellaneous income		7,175	–	7,175	–	–	–
Total income		1,149,130	887,801	2,036,931	1,073,770	871,359	1,945,129
Expenditure on:							
Raising funds	4	64,050	–	64,050	50,314	–	50,314
Charitable activities							
Casework and legal advice	4	497,983	571,640	1,069,623	118,217	673,721	791,938
Research	4	178,905	301,920	480,825	134,436	173,095	307,531
Influencing (Policy, Information, Training)	4	311,954	32,874	344,828	231,760	9,075	240,835
Total expenditure		1,052,892	906,434	1,959,326	534,727	855,891	1,390,618
Transfers between funds		–	–	–	8,370	(8,370)	–
Net income / (expenditure) for the year and net movement in funds	5	96,238	(18,633)	77,605	547,413	7,098	554,511
Reconciliation of funds:							
Total funds brought forward		2,000,493	292,501	2,292,994	1,453,080	285,403	1,738,483
Total funds carried forward		2,096,731	273,868	2,370,599	2,000,493	292,501	2,292,994

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

For the year ended 31 March 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	10		17,282		20,896
Non current debtors	11a		41,085		41,085
			58,367		61,981
Current assets:					
Amounts recoverable on casework		588,937		884,309	
Debtors	11b	128,787		207,997	
Cash Deposits (longer than 3 months)		85,000		505,925	
Cash at bank and in hand		1,963,258		1,121,955	
		2,765,982		2,720,186	
Liabilities:					
Creditors: amounts falling due within one year	12	(453,750)		(489,173)	
Net current assets			2,312,232		2,231,013
Total net assets	14		2,370,599		2,292,994
The funds of the charity:					
Restricted income funds			273,868		292,501
Unrestricted income funds:					
Designated funds		841,912		934,357	
General funds		1,254,819		1,066,136	
Total unrestricted funds			2,096,731		2,000,493
Total charity funds	15		2,370,599		2,292,994

Approved by the trustees on 28 September 2022 and signed on their behalf by

Elizabeth Prochaska
Chair

Statement of cash flows

For the year ended 31 March 2022

Reconciliation of net income to net cash flow from operating activities

	2022 £	2021 £
Net income for the reporting period (as per the statement of financial activities)	77,605	554,511
Depreciation charges	14,000	14,147
Investment income	(2,987)	(356)
Decrease / (increase) in debtors and WIP	374,582	(236,503)
(Decrease) / increase in creditors	(35,423)	386,555
Net cash provided by operating activities	427,777	718,354

	2022 £	£	2021 £	£
Cash flows from operating activities				
Net cash provided by operating activities		427,777		718,354
Cash flows from investing activities:				
Investment income	2,987		356	
Purchase of fixed assets	(10,386)		(10,108)	
Net cash used in by investing activities		(7,399)		(9,752)
Change in cash and cash equivalents in the year		420,378		708,603
Cash and cash equivalents at the beginning of the year		1,627,880		919,277
Cash and cash equivalents at the end of the year		2,048,258		1,627,880

1 Accounting policies

a) Statutory information

Public Law Project is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is The Design Works, 93–99 Goswell Road, London, EC1V 7EY.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Work under conditional fee agreements is valued at nil until the case is won, at which point the charity has entitlement to the funds.

f) Donations of gifts and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. There were no gifts in kind for 2021/22 (in previous years these principally relate to the provision at no cost of venue space or catering for PLP Events. Most PLP events continued to be held online during 2021/22.)

1 Accounting policies (continued)**g) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering legal services, education and training events and conducting research undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

	Support Costs	Governance costs
Cost of raising funds	3%	4%
Casework and legal advice	51%	54%
Research	24%	25%
Influencing (Policy, Information, Training)	17%	18%
Governance	4%	

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Fixtures and fittings 33.00% Straight line

1 Accounting policies (continued)

m) Amount receivable on casework (WIP)

Income is recognised on casework earned and due ("work in progress" or "WIP") according to the time booked on the matter multiplied by the relevant legal aid or interpartes rate. Appropriate provision is made for irrecoverable WIP. While some WIP will be recoverable within 12 months and some over 12 months, it is not possible to calculate this split with accuracy. The charity accounts for WIP as a current asset as it aims to recover WIP within the shortest possible timeframe; however, WIP is excluded from the free reserves of the charity.

n) Debtors

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

o) Cash at bank and in hand

Cash at bank and cash 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.

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

r) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

s) Client monies

Client monies are excluded from the financial statements. The balance on the client bank account of these client monies at 31 March 2022 was nil (2021:nil).

Public Law Project

Notes to the financial statements

For the year ended 31 March 2022

2 Income from donations and grants

Grants and donations included in income were received from the following:

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
AB Charitable Trust	3,750	60,000	63,750	-	60,000	60,000
Allen & Overy Foundation	10,000	-	10,000	5,000	-	5,000
Baring Foundation	-	70,120	70,120	-	55,000	55,000
Bromley Trust	15,000	-	15,000	15,000	-	15,000
Community Justice Fund	-	-	-	-	100,000	100,000
Crisis UK	-	50,000	50,000	-	50,000	50,000
Esmée Fairbairn Foundation	-	53,928	53,928	25,665	52,613	78,278
Garden Court (CAF)	4,000	-	4,000	4,000	-	4,000
Joseph Rowntree Foundation	-	40,124	40,124	-	30,090	30,090
The Law Society	-	30,000	30,000	-	30,000	30,000
Lankelly Chase Foundation	-	150,099	150,099	-	437	437
The Legal Education Foundation	-	269,599	269,599	-	151,423	151,423
Lloyds Bank Foundation	-	61,000	61,000	-	-	-
London Legal Support Trust	10,000	-	10,000	10,000	-	10,000
Oak Foundation	250,000	-	250,000	-	145,046	145,046
New Philanthropy	-	-	-	-	24,250	24,250
Paul Hamlyn Foundation	60,000	-	60,000	70,000	-	70,000
Sam and Bella Sebba Charitable Trust	-	27,931	27,931	-	-	-
Sigrid Rausing	150,000	-	150,000	150,000	-	150,000
Therium UK	-	-	-	30,000	-	30,000
Trust for London (Strategic Legal Fund)	-	37,500	37,500	-	75,000	75,000
Unbound Philanthropy	-	37,500	37,500	-	97,500	97,500
Coronavirus Job Retention Scheme	666	-	666	24,173	-	24,173
Other Donations <£5,000	18,826	-	18,826	13,355	-	13,355
	522,241	887,801	1,410,042	347,193	871,359	1,218,552

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Legal Aid Fees	(5,019)	-	(5,019)	61,614	-	61,614
Other Casework Fees	814,897	-	814,897	301,077	-	301,077
Contracts and other income	22,239	-	22,239	23,856	-	23,856
Movement in WIP and payments on account	(295,372)	-	(295,372)	234,314	-	234,314
Sub-total for Casework and legal advice	536,745	-	536,745	620,861	-	620,861
Events sponsorship	4,300	-	4,300	5,250	-	5,250
Courses and conferences	75,682	-	75,682	98,554	-	98,554
Sub-total for Influencing (Policy, Information, Training)	79,982	-	79,982	103,804	-	103,804
Total income from charitable activities	616,727	-	616,727	724,665	-	724,665

Since the year-end, Public Law Project has received no income under Conditional Fee Agreements (2021: £nil).

4a Analysis of expenditure (current year)

	Charitable activities				Governance costs	Support costs	2022 Total	2021 Total
	Cost of raising funds	Casework and Legal Advice	Research	Influencing (Policy, Information, Training)				
	£	£	£	£	£	£	£	£
Staff costs (Note 6)	40,829	601,282	276,125	202,134	47,342	218,059	1,385,771	1,006,957
Audit	–	–	–	–	9,660	–	9,660	9,600
Bank Charges	–	–	–	–	–	944	944	848
Legal Fees	–	–	–	–	–	6,220	6,220	–
Professional Indemnity Insurance	–	–	–	–	–	18,351	18,351	18,330
Personnel	–	–	–	–	–	55,394	55,394	30,790
Premises and Equipment	–	–	–	–	–	146,678	146,678	114,394
Depreciation	–	–	–	–	–	14,000	14,000	14,147
Office overheads	–	–	–	–	–	113,202	113,202	78,547
Casework Costs	–	130,312	–	–	–	–	130,312	49,862
Courses, seminars, conferences	268	–	–	29,058	–	–	29,326	12,426
Research Costs	–	–	6,346	–	–	–	6,346	1,341
Other grant expenditure	–	–	43,122	–	–	–	43,122	53,376
	41,097	731,594	325,593	231,192	57,002	572,848	1,959,326	1,390,618
Support costs	20,029	294,973	135,459	99,162	23,225	(572,848)	–	–
Governance costs	2,924	43,056	19,773	14,474	(80,227)	–	–	–
Total expenditure 2022	64,050	1,069,623	480,825	344,828	–	–	1,959,326	–
Total expenditure 2021	50,314	791,938	307,531	240,835	–	–	–	1,390,618

4b Analysis of expenditure (prior year)

	Charitable activities						
	Cost of raising funds £	Casework and Legal Advice £	Research and Policy £	Education, Information and Training £	Governance costs £	Support costs £	2021 Total £
Staff costs (Note 6)	30,662	462,481	157,560	143,045	52,148	161,061	1,006,957
Audit	-	-	-	-	9,600	-	9,600
Bank Charges	-	-	-	-	-	848	848
Legal Fees	-	-	-	-	-	-	-
Professional Indemnity Insurance	-	-	-	-	-	18,330	18,330
Personnel	-	-	-	-	-	30,790	30,790
Premises and Equipment	-	-	-	-	-	114,394	114,394
Depreciation	-	-	-	-	-	14,147	14,147
Office overheads	-	-	-	-	-	78,547	78,547
Casework Costs	-	49,862	-	-	-	-	49,862
Courses, seminars, conferences	1,115	-	-	11,311	-	-	12,426
Research Costs	-	-	1,341	-	-	-	1,341
Other grant expenditure	-	-	53,376	-	-	-	53,376
	31,777	512,343	212,277	154,356	61,748	418,117	1,390,618
Support costs	15,156	228,599	77,880	70,706	25,776	(418,117)	-
Governance costs	3,381	50,996	17,374	15,773	(87,524)	-	-
Total expenditure 2021	50,314	791,938	307,531	240,835	-	-	1,390,618

Notes to the financial statements

For the year ended 31 March 2022

5 Net income for the year

This is stated after charging:

	2022 £	2021 £
Depreciation	14,000	14,147
Operating lease rentals:		
Property	80,650	80,650
Auditor's remuneration (excluding VAT) – for audit:	8,775	8,350
Auditor's remuneration (excluding VAT) – for SRA audit:	–	1,250
	<u> </u>	<u> </u>

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	1,194,786	859,754
Social security costs	112,888	82,214
Employer's contribution to defined contribution pension schemes	78,097	64,989
	<u>1,385,771</u>	<u>1,006,957</u>

Redundancy and termination costs in the year were £34,200 (2021: nil)

One employee earned more than £60,000 during the year (2021: nil).

No employees earned between £60,000 and £70,000 during the year (2021: nil).

One employee earned between £70,000 and £80,000 during the year (2021: nil)

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £279,837 (2021: £376,864). During 2022 these are the Director, the Legal Director, the Finance and Operations Director, the Communications Director and the Research Director. In 2021 these also included the Deputy Legal Director and Events and Resources Manager. The cost of key management personnel excluding the Deputy Legal Director and Events and Resources Manager in 2021 was £276,501.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustees' expenses representing the payment or reimbursement of travel costs of £96.90 were paid to one trustee (2021: £nil).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022 No.	2021 No.
Raising funds	0.8	0.6
Casework and legal advice	12.6	10.2
Research	9.8	6.1
Influencing (Policy, Information, Training)	5.0	3.2
Support	5.8	4.5
Governance	0.7	1.0
	<u>34.6</u>	<u>25.6</u>

The average number of employees (based on full-time equivalent) during the year was as follows:

	2022 No.	2021 No.
Raising funds	0.7	0.5
Casework and legal advice	12.3	9.8
Research	6.8	5.0
Influencing (Policy, Information, Training)	4.5	3.0
Support	4.5	3.7
Governance	0.6	0.8
	<u>29.3</u>	<u>22.9</u>

8 Related party transactions

The following related party transactions occurred in 2022:

Key management personnel were reimbursed £1,932.69 for expenses incurred for team away days held during the year

The director was reimbursed £2,250 for a training course paid for out of pocket.

Key management personnel were reimbursed £102.78 for sundry expenses during the year

Trustees were reimbursed £96.90 expenses for attending board meetings

These totaled £4,382.37

PLP also received free access to meeting rooms at FieldFisher and 11KBW for the purpose of board meetings via trustee's

The following related party transactions occurred in 2021:

A small thank you gift to the value of £25 was paid to each trustee during the year, which totalled: £280

Three trustees received small gifts relating to significant events to the value of less than £100 .

These totalled £189.02

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At the start of the year	71,521	71,521
Additions in year	10,386	10,386
Disposals in the year	(6,953)	(6,953)
At the end of the year	<u>74,954</u>	<u>74,954</u>
Depreciation		
At the start of the year	50,625	50,625
Charge for the year	14,000	14,000
Disposals in the year	(6,953)	(6,953)
At the end of the year	<u>57,672</u>	<u>57,672</u>
Net book value		
At the end of the year	<u>17,282</u>	<u>17,282</u>
At the start of the year	<u>20,896</u>	<u>20,896</u>

All of the above assets are used for charitable purposes.

11a Non current debtors

	2022 £	2021 £
Lease deposit	<u>41,085</u>	41,085
	<u>41,085</u>	<u>41,085</u>

11b Current debtors

	2022 £	2021 £
Trade debtors	2,483	14,387
Other debtors	26,246	33,318
Prepayments	74,958	42,792
Accrued income	25,100	117,501
	<u>128,787</u>	<u>207,997</u>

Notes to the financial statements

For the year ended 31 March 2022

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	158,502	141,687
Taxation and social security	153,579	33,962
Other creditors	74,389	39,409
Accruals	66,590	24,115
Deferred income	690	250,000
	453,750	489,173

All deferred income brought forward was released in the year

13 Pension scheme

The charitable company operates a defined contribution pension scheme administered by B&CE. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charitable company has no liability under the scheme other than for the payment of those contributions. At 31 March 2022 PLP had 32 (2021: 25) employees in the scheme. The amount owed to the pension scheme at Year End was £4,632 (2021: £nil).

14a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	58,367	–	–	58,367
Debtors	128,787	–	–	128,787
Amounts recoverable on casework	–	588,937	–	588,937
Cash at bank and in hand	1,521,415	252,975	273,868	2,048,258
Liabilities	(453,750)	–	–	(453,750)
Net assets at 31 March 2022	1,254,819	841,912	273,868	2,370,599

14b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	61,981	–	–	61,981
Debtors	207,997	–	–	207,997
Amounts recoverable on casework	–	884,309	–	884,309
Cash at bank and in hand	1,285,331	50,048	292,501	1,627,880
Liabilities	(489,173)	–	–	(489,173)
Net assets at 31 March 2021	1,066,136	934,357	292,501	2,292,994

15a Movements in funds (current year)

	At 1 April 2021 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 March 2022 £
Restricted funds:					
Casework and legal advice					
Access to Judicial Review in Wales – Barings Foundation	32,470	50,120	(48,581)	–	34,009
Access to Justice – Oak Foundation	303	–	(303)	–	–
Access to Public Law Remedies – Esmée Fairbairn Foundation	4,275	53,928	(54,688)	–	3,515
Best Practice Innovation – Crisis	50,000	50,000	(70,000)	–	30,000
Covid-19, Response Fund – Barings	30,000	–	(30,000)	–	–
Justice First Fellowships – TLEF	5,722	53,519	(49,392)	–	9,849
Justice Together Initiative	–	39,780	(19,890)	–	19,890
Legal Aid (21/22) – The Law Society	7,500	30,000	(30,000)	–	7,500
Rule of Law – AB Charitable trust	30,000	30,000	(30,000)	–	30,000
Rule of Law – Unbound Philanthropy	84,997	37,500	(74,143)	–	48,354
Strategic Partnership project – Lankelly Chase Foundation	(9,523)	149,099	(111,927)	–	27,649
Welfare & Immigration Rights Post Brexit – Trust for London	15,216	37,500	(52,716)	–	–
Research					
Brexit Public Law Policy – TLEF	7,121	49,350	(56,471)	–	–
Constitutional Reform – AB Charitable Trust	14,097	30,000	(32,000)	–	12,097
Constitutional Reform – Barings Foundation	9,398	20,000	(20,000)	–	9,398
Constitutional Reform – Joseph Rowntree Charitable Trust	–	40,124	(40,124)	–	–
Fairer Systems – TLEF	–	126,950	(117,951)	–	8,999
Welfare Barriers – Lloyds Bank	–	61,000	(35,374)	–	25,626
Influencing (Policy, Information, Training)					
Policy and Influencing – Sam and Bella Sebba Charitable Trust	–	27,931	(20,949)	–	6,982
Wellbeing – Lankelly Chase Foundation	–	1,000	(1,000)	–	–
Law and Technology – TLEF	10,925	–	(10,925)	–	–
Total restricted funds	292,501	887,801	(906,434)	–	273,868
Unrestricted funds:					
Designated funds:					
Amounts recoverable on casework (work in progress)	884,309	–	–	(295,372)	588,937
Office relocation fund	50,048	–	–	5,927	55,975
Systems change and transition fund	–	–	–	197,000	197,000
Total designated funds	934,357	–	–	(92,445)	841,912
General funds	1,066,136	1,149,130	(1,052,892)	92,445	1,254,819
Total unrestricted funds	2,000,493	1,149,130	(1,052,892)	–	2,096,731
Total funds	2,292,994	2,036,931	(1,959,326)	–	2,370,599

15b Movements in funds (prior year)

	At 1 April 2020 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 March 2021 £
Restricted funds:					
Casework and legal advice					
Access to Judicial Review in Wales – Barings Foundation	46,113	–	(13,643)	–	32,470
Access to Justice – Oak Foundation	5,708	145,046	(150,451)	–	303
Access to Public Law Remedies – Esmée Fairbairn Foundation	4,277	52,613	(52,615)	–	4,275
Best Practice Innovation – Crisis	–	50,000	–	–	50,000
Community Justice Fund – Access to Justice Foundation	–	100,000	(91,630)	(8,370)	–
Covid-19, Operational Impacts – Barings	–	5,000	(5,000)	–	–
Covid-19, Response Fund – Barings	–	30,000	–	–	30,000
Justice First Fellowships – TLEF	3,502	17,473	(15,253)	–	5,722
Legal Aid (21/22) – The Law Society	–	30,000	(22,500)	–	7,500
Rule of Law – AB Charitable trust	30,000	30,000	(30,000)	–	30,000
Rule of Law – Unbound Philanthropy 1 & 2	42,497	97,500	(55,000)	–	84,997
Settled Status Hub – NPC Transition Advice Fund (and TAF	14,193	24,250	(38,443)	–	–
Strategic Legal Fund for Vulnerable Young Migrants: No notice	3,434	–	(3,434)	–	–
Strategic Partnership project – Lankelly Chase Foundation	119,527	437	(129,487)	–	(9,523)
Welfare & Immigration Rights Post Brexit – Trust for London	5,071	75,000	(64,855)	–	15,216
Research					
Brexit Public Law Policy – TLEF	9,671	82,250	(84,800)	–	7,121
Constitutional Reform – AB Charitable Trust	–	30,000	(15,903)	–	14,097
Constitutional Reform – Barings Foundation	–	20,000	(10,602)	–	9,398
Constitutional Reform – Joseph Rowntree Charitable Trust	–	30,090	(30,090)	–	–
Fairer Systems – TLEF	–	31,700	(31,700)	–	–
Influencing (Policy, Information, Training)					
LASP Exceptional Case Funding (ECF) Clinics Toolkit –	1,410	–	(1,410)	–	–
Law and Technology – TLEF	–	20,000	(9,075)	–	10,925
Total restricted funds	285,403	871,359	(855,891)	(8,370)	292,501
Unrestricted funds:					
Designated funds:					
Amounts recoverable on casework (work in progress)	649,995	234,314	–	–	884,309
Office relocation fund	21,575	–	–	28,473	50,048
Total designated funds	671,570	234,314	–	28,473	934,357
General funds	781,510	839,456	(534,727)	(20,103)	1,066,136
Total unrestricted funds	1,453,080	1,073,770	(534,727)	8,370	2,000,493
Total funds	1,738,483	1,945,129	(1,390,618)	–	2,292,994

15 Movements in funds (continued)

Purposes of restricted funds

Casework and legal advice

Access to Judicial Review in Wales – Barings Foundation

The Barings Foundation has awarded PLP £150,000 over three years to meet the costs of employing a public law specialist based in Wales. The project aims to improve access to judicial review and legal aid in Wales by providing casework and by building networks with organisations who may have capacity to use public law. The project commenced with the appointment of PLP lawyer Matthew Court to the role in January 2021, who has since relocated to be based within a local firm in Cardiff.

Access to Justice – Oak Foundation

The Oak Foundation awarded PLP £613,566 over four years, starting March 2017, to improve access to justice, increase the accountability of public decision-makers and enhance the quality of public decision-making. PLP achieved this by developing a stakeholder network to systemically improve its lobbying and advocacy efforts, delivery of a bespoke training and outreach programme to raise awareness and generate referrals for PLP's casework and taking on 'test cases' to bring about strategic changes. A small final balance from this restricted grant was b/f from the prior year. We are pleased that The Oak Foundation has continued to fund PLP through a new unrestricted grant of £1,000,000 over four years which started in April 2021.

Access to Public Law Remedies – Esmée Fairbairn Foundation

Esmée Fairbairn Foundation has granted PLP £263,223 over five years towards core costs to improve access to public law remedies for those affected by poverty or disadvantage.

Best Practice Innovation – Crisis

Crisis provided PLP for two years to a total value of £100,000 through their Best Practice Grant Innovation Programme. PLP worked with Law Centres and Skylight centres and other frontline advice organisations to provide specialist support hubs addressing systemic unfairness that causes homelessness. PLP expanded its EU Settlement Scheme (EUSS) hub to include support for welfare benefits (particularly benefit sanctions). PLP delivered specialist training to over 150 people to improve their expertise in public law, welfare rights and the EUSS and aid their work supporting vulnerable people.

Covid-19, Operational Impacts 2 – Barings

The Barings Foundation Covid-19 Response Fund is for organisations experiencing an increase in demand for expert legal advice. PLP was awarded a grant of £30,000 over one year to support its work to address increased demand and complexity in requests for advice from civil society organisations.

Justice First Fellowship– TLEF (The Legal Education Foundation)

Under the Justice First Fellowship scheme, the Legal Education Foundation provided funding to enable PLP to host a trainee solicitor, who we are pleased to report recently qualified and will start their work as a solicitor covering PLP's hub work.

Justice Together – Justice Collaborations

Justice Collaborations has awarded a grant of £250,347 over 36 months for work on the Justice Together Initiative which seeks a fair, timely and accessible immigration. This funding has enabled PLP to resource the leadership of a team providing specialist public law support to the network of organisations and individuals working challenging unfairness and systemic racism in the immigration system.

Legal Aid (21/22) – The Law Society

The 'Legal Aid Support Project' started in 2013 seeking to mitigate the effect of the reforms to legal aid contained within the Legal Aid

Purposes of restricted funds (continued)

Rule of Law – AB Charitable trust

AB Charitable Trust have provided long term 'anchor' of general support funding (£30,000 per year for five years) to assist PLP in its work to limit and challenge the inappropriate exercise of executive power and support effective regulatory systems at a time of great constitutional change in the UK.

Rule of Law – Unbound Philanthropy

Unbound Philanthropy have provided general support funding to assist PLP work to limit and challenge the inappropriate exercise of executive

Strategic Partnership Project – Lankelly Chase Foundation

The Lankelly Chase Foundation has provided funding to explore how strategic litigation and other legal tools can be used to effect systemic change for people facing severe and multiple disadvantage. The work involves working with a Learning Partner and work with organisations who work with people facing severe and multiple disadvantage to build their understanding and skills relating to legal redress for the people they work with.

Welfare & Immigration Rights Post Brexit – Trust for London

Trust for London have provided a £150,000 grant over two years towards assisting Londoners facing immigration and welfare rights issues in the context of post Brexit and the rise of auto-mated decision-making. The funding meets both the costs of specialist lawyers conducting strategic casework on immigration and welfare rights issues, as well as an academic lawyer to gather robust, empirical evidence on the operation of the EU Settlement Scheme.

Research

Brexit Public Law Policy – The Legal Education Foundation (TLEF)

PLP is engaged with Brexit given the Rule of Law and access to justice issues arising from what is the biggest legislative project in UK history. TLEF have provided £164,999 over 30 months to fund PLP's work to progress towards fair and effective systems for the exercise and control of executive power amid Brexit and the rise of automated decision-making. PLP's legal and policy experts monitor these systems, identify systemic problems, and work with others to challenge them in public debate and in the courts where they undermine the rights of marginalised people.

Constitutional Reform – AB Charitable Trust

AB Charitable Trust have awarded PLP a restricted grant of £30,000 per year for two years which, alongside funding from the Barings Foundation, meets the employment costs of a Research and Policy Fellow and supports our work to promote and evidence-led approach to constitutional reform, particularly in relation to the government's proposed reforms of judicial review. This post ensures that PLP has the capacity to conduct pro-active research and gather evidence that supports evidence-based reform of judicial review, and to react effectively as the details of proposals emerge.

Constitutional Reform – Barings Foundation

The Barings Foundation have awarded PLP a restricted grant of £40,000 over two years which, alongside funding from AB Charitable Trust, meets the employment costs of a Research and Policy Fellow and supports our work to promote and evidence-led approach to constitutional reform, particularly in relation to the government's proposed reforms of judicial review. This post ensures that PLP has the capacity to conduct pro-active research and gather evidence that supports evidence-based reform of judicial review, and to react effectively as the details of proposals emerge.

Constitutional Reform – Joseph Rowntree Charitable Trust

The Joseph Rowntree Charitable Trust awarded PLP of £80,246 over 2 years towards the costs of providing strategic leadership promoting an evidence-led approach to constitutional reform, particularly in relation to the government's proposed reforms of judicial review. The work requires significant input from members of PLP's Senior Leadership Team, particularly the Communications Director who is leading on developing its communications strategy; the Research Director who will oversee and supervise the collation of research to support its strategy; and the Director and Legal Director who will provide legal and strategic input into the communications strategy and engage in advocacy with Parliamentarians and others.

Fairer Systems – TLEF

TLEF have agreed to provide PLP funding of £393,000 over 3 years to ensure that the UK's systems for the exercise and control of executive power are fair and effective, amid Brexit and the rise of automated decision-making. PLP's legal and policy experts will monitor these systems, identify systemic problems, and work with others to challenge them in public debate and in the courts.

Welfare Barriers – Lloyds Bank Foundation

Lloyds Bank Foundation awarded a grant to assist PLP in identifying the barriers that welfare benefits claimants face in appealing unfair sanctions decisions, and to inform a strategy for tackling those barriers through policy, litigation and/or casework. The work involves collecting up-to-date evidence around sanctions as the basis for an informed debate with government. The research recognises the disproportionate sanctioning that minoritised communities face and we ensure diversity across research participants. Lloyd's has extended its support to enable PLP to develop a longer term research, litigation and casework strategy aimed at ensuring benefit deductions operate in a

Influencing (Policy, Training, Events)**Law and Technology – TLEF**

The Legal Education Foundation (TLEF) have awarded PLP £20,000 to train public lawyers on how to challenge automated government decision-making. This work will prepare and deliver a training program which covers an introduction to automated systems in government, the laws governing automated government decision-making, and how to challenge automated decisions in practice.

Policy and Influencing – The Sam & Bella Sebba Charitable Foundation

The Sebba Foundation have supported PLP with a grant of £27,931 for one year towards your project: to support the establishment of a new policy and influencing post. The new post is designed to develop our policy positions drawing from expertise held across our research, casework and training teams and engage collaboratively with government, Parliamentarians and the media.

Wellbeing grant – Lankelly Chase Foundation

In hearing from the charities they fund about the pressure on that keeping things going during 2020 and 2021, and caring for others, has placed on staff and volunteers alike Lankelly Chase offered their grant partners a £1,000 to support wellbeing. PLP has used this to support wellbeing initiatives among its staff team including providing away days to encourage teams to support each other after long periods of remote working where forging connections is that much more challenging.

Purposes of designated funds

Designated funds have been set aside by the trustees for a certain purpose. The trustees have set aside two funds as follows:

Amounts recoverable on casework (Work in Progress)

Purpose: To clearly identify Work in Progress assets in the balance sheet of PLP's audited accounts so as to distinguish them from PLP's freely available, unrestricted funds.

Office relocation fund

Funds set aside over 5 years to meet other costs required to facilitate a move to new premises towards the end of PLP's lease at Goswell Road.

Systems change and transition fund

PLP's Strategy for 2022–2025 and Financial Strategy identifies the need to further invest in our internal systems in order to keep overheads efficient as we grow and to ensure they are optimised for hybrid working and online collaboration. This requires substantial investment to introduce new core systems – a cloud-based server and document management system; financial accounting system and case management system. We have also identified a need to support transition within our senior leadership with our long term Director Jo Hickman departing PLP at the end of 2022. The trustees have designated funds from unrestricted funds that PLP unexpectedly received in 2021/22 as ringfenced for properly resourcing these changes in 2022/23.

16 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property	
	2022	2021
	£	£
Less than one year	45,650	80,650
One to Five Years	–	40,325
	45,650	120,975

17 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

THE PUBLIC LAW PROJECT

England & Wales - Charity number 1003342

Accounts

Company number: 02368562
Charity Number: 1003342



Public Law Project

Report and financial statements

For the year ended 31 March 2021

Public Law Project annual report

Reference and administrative information

For the year ended 31 March 2021

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Public Law Project annual report

Reference and administrative information

For the year ended 31 March 2021

Company number 02368562

Charity number 1003342

Registered office and operational address The Design Works, 93–99 Goswell Road
London
EC1V 7EY

Country of incorporation United Kingdom

Country of registration England & Wales

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Sarah Jane Burton	
Renata Czinkotai	
Pavan Dhaliwal	
Andrew Hood	Company Secretary
Rosanna McKearney	
Qalid Mohamed	
Bryan Nott	
Elizabeth Prochaska	Chair
Richard James Savill	Treasurer
Mark Wood	

Director Jo Hickman

Bankers Unity Trust Bank PLC
Nine Brindleyplace
BIRMINGHAM
B1 2HB

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House, 108–114 Golden Lane
LONDON, EC1Y 0TL

Director's report

Despite the ongoing pandemic, PLP achieved much of which I am proud. As always, our achievements are shared with many other organisations and individuals. I mention just a few here.

Our client Medical Justice successfully challenged a deeply unfair Home Office removal policy, one that had had the consequence of denying vulnerable people access to the court to prove their entitlement to remain in the UK. In response to a case brought by a disabled client the Department of Work and Pensions' agreed to stop its egregious practice of pressuring benefit claimants into accepting less benefit than their full entitlement. Cases brought by PLP for domestic violence survivors resulted in significant improvements to the legal aid eligibility criteria (and thus increases access to justice for many others).

PLP remained a prominent voice in defence of the rule of law. We advanced wider public understanding on the use of algorithms in decision-making, published thoughtful research on the impact of the pandemic on administrative justice, and drew attention to serious deficiencies in our system of delegated legislation. As the year progressed the current administration's appetite for constitutional reform and its willingness to depart from convention became an increasingly prominent theme. Alongside specific plans to restrict judicial review came a series of further consultations, reviews and initiatives including on the Human Rights Act, immigration, and civil procedure rules, as well as primary and secondary legislation.

New and significant challenges emerged across our focus areas. Throughout the year we saw the acceleration of the online courts and greater use of algorithms in decision-making; increasing vulnerability of benefit claimants; stasis in legal aid reform; the challenge to Parliamentary sovereignty presented by Brexit legislation; and the limitations of the EU Settlement Scheme.

To ensure that PLP was prepared for the cumulative impact posed by the uniquely challenging external environment, we adopted the prevention of regressive constitutional change as a central organisational goal.

This supported PLP to grow and evolve in response to the scale of threat: in recognition of the advocacy and influencing work, we recruit a dedicated Communications Officer and a Policy and Parliamentary Officer. In 2021, PLP recruited two constitutional research fellows to join our research team, and we created the new position of Deputy Research Director.

Following the initial success of the EUSS Hub, PLP expanded its hub model and set up a Welfare Rights Hub to support individuals and organisations navigating the welfare system. After extensive consultation with our partners in Wales, we recruited our first PLP Wales lawyer, who is now based in Cardiff. We also made changes to PLP's internal structure aimed at increasing our agility and efficacy, and invested in our back office and support functions to maintain the efficient delivery of our charitable work.

The development of the Black Lives Matter movement inspired further change at PLP. Systemic, structural racial injustice cuts across many aspects of PLP's work as the disparity in outcomes for people seeking justice are increasingly defined by place and race. With the support of an external consultant, we asked ourselves some tough questions about our own performance and culture in respect of equality and diversity. There was much to celebrate in that respect, and also much that we

can work to improve. In 2020 the trustees adopted a project charter to formally capture our ambitions in equality and diversity and commit PLP to specific targets and resourcing

The COVID-19 pandemic inevitably had a significant impact on our work. In March 2020 shortly before the national lockdown we closed our office and all began working remotely. As we had robust systems in place, we were able to make that switch relatively easily, and continued to provide legal service to individuals and organisations. We were able to move all our events online and in the process of doing so to significantly increase the number of delegates able to access our events. It is likely that positive and permanent changes to PLP's services and working practices will ultimately result.

I am however mindful of the negative impact of protracted uncertainty and disruption, including enforced home working and the management of school closures and periods of illness/isolation. Over 2020-21 we increased investment into our wellbeing programme, introduced a new Employee Assistance Policy and employed a temporary HR Manager. We have also increased the centrality of staff welfare and connectivity into our operational plans for 2021-22. Meaningful engagement with the whole staff team in collective and individual wellbeing has helped to ensure that we maintain a positive working environment in such difficult circumstances.

That PLP is in the enviable position that it is, and that it has continued to produce work of such a consistently high standard is, as ever, is down to the focus, expertise and hard work put in by everyone at PLP - staff and board - and to the generosity and collegiality of our friends, partners and funders. Thank you to all.

Jo Hickman

**Director
Public Law Project**

Chair's report

PLP has had a hugely successful year. It has not simply survived the pandemic. In response to significant challenges, it has thrived and delivered outstanding results for its clients and beneficiaries.

There were so many highlights. We have delivered public law training to record numbers of delegates. We now have one of the largest public law research teams in the country, producing more high-quality work than ever. Our casework team has empowered vulnerable individuals to take on some of the most complex and daunting legal challenges we have faced. I encourage you to read about them in this report.

What really stands out for me is how quickly and effectively PLP acted to respond to the significant threats to justice and the rule of law, by recruiting new people and adjusting its strategy. It's a sign of the strength and resilience of PLP's leadership that it achieved this during a pandemic while the team was under considerable pressure.

PLP's vision is a world where state decision-making is fair and lawful and each person has the power to hold authorities to account. This has never been more important. Throughout COVID and the process of leaving the EU, we have seen efforts to shift the relationship between the executive, judiciary and the legislature in fundamental ways. The undermining of accountability and proposed restrictions on judicial review, and the failure to improve access to legal aid and the courts must be considered alongside the inevitable threat to our economic wellbeing as we emerge from the pandemic. People who are vulnerable whether because of poverty, disability, race, gender or any other factor are now even more at risk of disadvantage when the state acts unlawfully. People who already experience disadvantage are at the sharp end of unlawful decision making and they face the greatest barriers to achieving a just outcome.

Public law is at the heart of addressing these challenges. It is crucial that PLP continues to play an active role in holding the state to account with and on behalf of disadvantaged groups, and in building the capacity of others. The work that PLP has undertaken this year, both externally and internally, has positioned the organisation to achieve its goals for the long-term, and to do so with the focus and expertise for which it is renowned.

Elizabeth Prochaska

Chair

Public Law Project

Trustees' annual report

The trustees present their report and the audited financial statements for the year ended 31 March 2021. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Role of trustees

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees to ensure that the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Purpose and aims

The decisions of public bodies have a significant impact on the lives of marginalised and disadvantaged people. Such decisions may include whether health care will be provided to an older person, whether benefits will be awarded to a destitute family, or whether a migrant fleeing torture will be detained or removed from the country. Those with the most to lose from unlawful or unfair decisions are often the most vulnerable.

The purpose and aims of the charity are, therefore:

- To improve access to public law remedies for those whose access to justice is restricted by poverty or some other form of disadvantage
- To promote and undertake research into the practice of public law, and
- To increase understanding, expertise, and knowledge of public law and how it can be applied

In fulfilling this mission, PLP carries out work in the following areas:

- Research and policy work to influence and inform policy
- Training and events to enhance capacity and expertise in the use of public law
- Advice and support to frontline charities and civil society organisations, and
- Casework to represent individuals or NGOs with standing, to act as an intervener, and in exceptional circumstances, to act as a litigant in its own right.

Strategic Report

During the reporting period, PLP agreed revisions to its five-year strategic plan 2017-22 which included the addition of three central organising goals running from 2021-22.

PLP's central organising goals for 2021-22 are:

- Goal 1: Identify and contribute to the prevention of regressive constitutional reform
- Goal2: Use resources effectively to challenge unlawfulness significantly impacting on disadvantaged groups and support others to do so, and
- Goal 3: Prioritise development of PLP as a resilient, connected organisation

These goals are concurrent with our existing strategic priorities which are:

- Priority 1: Promoting and safeguarding the Rule of Law during a period of significant constitutional change
- Priority 2: Working to ensure fair and proper systems for the exercise of public powers and duties, whether by state or private actors
- Priority 3: Improving practical access to public law remedies, including by seeking to ensure that justice reform is evidence-led and by increasing knowledge of public law, and
- Priority 4: Continuing to strengthen infrastructure and capacity in order to improve our effectiveness as an organisation.

As the current administration made significant advances towards regressive constitutional reforms and demonstrated a particular willingness to depart from constitutional conventions, the dominating issue of this reporting period has been constitutional reform. When it came to reviewing our strategy, there was near unanimous agreement amongst stakeholders that the single thing that PLP must do was to mitigate and respond to threats to judicial review and to other constitutional norms giving effect to the rule of law.

The reform agenda was chiefly manifested through a series of overlapping and - in places seriously flawed – reviews and consultations, including on judicial review, the Human Rights Act and the New Plan for Immigration.

The Independent Review of Administrative Law (IRAL) began work in July 2020 and became the focus of civil society research and influencing work around the reform of judicial review. The panel reported to Government in January 2021, but it was not published until March 2021 when it appeared at the same time as a short Government consultation. The Government's consultation proposals went much further than the IRAL's relatively modest recommendations and appeared to mischaracterise the panel's take on the most pivotal issue. Even though the IRAL said that the Government could be "confident" that the courts would respect institutional boundaries in exercising their powers, the Lord Chancellor inaccurately claimed that the IRAL identified a "growing tendency" for courts to review the merits of decisions, not just their legality.

Effective discourse and scrutiny were further disrupted by the Government's refusal to publish its own departmental responses to the IRAL as well as by its failure in the consultation process to offer meaningful evidential basis for its proposals. And in the case of one of the main proposals - to abolish Cart judicial reviews - the Government relied on seriously flawed data.

The Independent Human Rights Act Review set out to examine the relationship between UK courts and the European Court of Human Rights, and the impact of the HRA on the relationship between the judiciary, the executive and the legislature. The review also looked at the justiciability of secondary legislation, which has implications for judicial review.

Towards the end of the reporting period the Government published the New Plan for Immigration which engaged several rule of law issues relating to access to judicial review, particularly around costs and removal notice periods. This consultation preceded the publication of the Nationality and Borders Bill in Summer 2021.

Beyond these ‘big ticket’ reforms, rule of law concerns were regularly engaged by primary and secondary legislation relating to COVID and leaving the EU, including by the Internal Markets Bill and the Immigration and Social Security Bill.

Other significant themes included the escalating role of technology in public decision-making, and the delivery of justice as the HMCTS reform programme accelerated following the mass move to remote hearings prompted by the pandemic. Conversely, the pandemic delayed the Ministry of Justice’s work on the civil legal aid means test review. Originally planned for completion in Summer 2020, the department announced it is aiming to begin a consultation on proposals in the Autumn of 2021. Social distancing requirements also pushed huge numbers of people to claim benefits and placed claimants at even greater vulnerability.

In light of this context, and our new goals on constitutional reform, PLP’s five interlinked areas of focus remain: access to judicial review, access to legal aid, benefit sanctions, public law and technology, and Brexit.

Judicial Review

PLP's goals are to:

- Keep the pressure on decision-makers to enhance and preserve access to judicial review
- Ensure that charities and NGOs can use judicial review to support marginalised individuals and groups
- Improve access to judicial review in 'advice desert' areas

Early in 2020, PLP identified that its central organisational goal should be to prevent regressive constitutional reform. PLP made considerable progress against that goal in the reporting period.

Our evidence to the Independent Review of Administrative Law (IRAL) was submitted by the end of October with the key message that there is no robust evidence that judicial review has unduly hampered government decision making; the real issues relate to its lack of accessibility. Our submission received support from many quarters, including praise from eminent academics, Peers, legal practitioners, and formal endorsements including from the Bach Commission, Legal Action Group and Bindmans. Our Legal Director was invited to give oral evidence to the Joint Committee on Human Rights inquiry into the review.

In preparing our response to the IRAL, PLP organised three roundtable events drawing together experts in the field, hosted by Dinah Rose QC and Professor Paul Craig and attended by distinguished academics, practitioners, and former judges. Feedback was extremely positive, with attendees reporting that the discussions had helped inform their own thoughts and submissions to IRAL.

In this period, we also offered support for other organisations navigating the evidence base (particularly statistical information) relating to judicial review. We received particular thanks from JUSTICE, the Bar Council and Liberty, as well as a series of charities without legal expertise who were keen to make their voices heard. As part of these activities, we co-authored A guide to reading the Official Statistics on judicial review in the Administrative Court, in order to increase public understanding of existing judicial review data.

"The Bar Council engaged with PLP long before the IRAL panel was launched and the subsequent report published to begin to collect the facts and figures around JR. PLP took a leading role in researching and presenting the evidence basis which many organisations referred to in their own submissions to the IRAL." Piran Dhillon-Starkings, Special Advisor to the Chair of the Bar

We worked closely with Liberty and an external consultant to gather a series of case studies to illustrate how the primary purpose of judicial review is to uphold accountability and the rule of law and ensure that public authorities act lawfully. A petition was launched through 38 degrees profiling some of the individuals in the case studies we prepared. In co-operation with Liberty, we delivered a series of legal sector and mainstream media briefings to communicate key messages.

The Government's proposed changes in response to the report were more regressive than those recommended by the IRAL. The Government also blocked publication of the evidence they had submitted to the IRAL. PLP issued a series of FOIA requests and worked with legal journalists to maintain calls for transparency. Central to our messaging in response to the report and consultation was that serious constitutional reform demanded a high evidential threshold of which the

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Government was falling short, especially in relation to Cart JRs. PLP's concerns were voiced and reflected in much of the mainstream and legal sector media coverage on this issue.

To support this work, we recruited two Research Fellows to work on constitutional reform and towards the end of the reporting period we finalised plans to recruit our first Policy and Parliamentary Officer to support our advocacy.

Human Rights Act

In preparation for submitting a response to the Independent Human Rights Act Review (IHRAR), PLP hosted an information-sharing event, [‘Unpacking the Independent Human Rights Act Review’](#), to help civil society organisations prepare submissions of their own. PLP also contributed to a similar roundtable event hosted by the Bingham Centre for the Rule of Law. As part of our submission, we undertook research on the role of the Human Rights Act (HRA) in relation to delegated legislation, primarily to respond to growing concerns that courts have excessive legislative power. Initial findings were published on the [UK Constitutional Law Association Blog](#), which attracted considerable attention including from Joshua Rozenberg, and was cited by several organisations in their submission to the IHRAR. Later in the year, PLP's Legal Director was invited to give oral evidence to the Joint Committee on Human Rights inquiry into the review and to attend a roundtable with the IHRAR panel and other legal/human rights organisations.

Tribunal appeals

Alongside more high-profile reforms, PLP produced a detailed response to the Government's [consultation](#) whether to restrict appeal rights from tribunals. PLP submitted and published its response in January, our position was that restricting an already narrow scope for appeal from tribunals would be detrimental to the right to a fair trial and access to justice.

Medical Justice

In its final judgment in October 2020, the Court of Appeal held that the Home Office's 'removal notice window' policy unlawfully restricted access to justice for people facing removal from the UK. Some 40,000 people had been removed under the policy before it was suspended.

Not only did the Court of Appeal find that this policy was unlawful, its judgment was a strong and clear restatement of the fundamental importance of the right of access to justice.

The Home Office's next steps were outlined in the New Plan for Immigration consultation in March 2021, which included proposals to legislate on notice for removal and for the limited re-introduction of legal aid. PLP responded to the consultation and continued to work with our networks to monitor developments and protect migrants' right to access to justice.

“The Court of Appeal's judgment in the *Medical Justice* case was a vindication of years of work by our team and showed PLP at its best: never giving up. Stopping the use of removal windows will have prevented loads of unlawful removals and prevented injustice on a huge scale. I'm so proud of the commitment which we made as a team to this case and the result that we got at the end.” – PLP Legal Director, Alison Pickup

Department of Work and Pensions ‘cold calling’

[This case](#) saw the Department of Work and Pensions (DWP) agree to change its practice of making ‘offers to settle’ to claimants who were appealing decisions to award them lower levels of benefits than they were entitled to. PLP’s client was a disabled woman in receipt of benefits who had agreed to accept lower benefits than she was entitled to after being cold-called by the DWP.

No Recourse to Public Funds

In Spring 2020 PLP represented Project 17 in their intervention in a challenge to the Home Office’s No Recourse to Public Funds (NRPF) scheme. The intervention drew upon Project 17’s extensive evidence to highlight that section 17 Children Act 1989 does not provide an adequate safety net against the risk of destitution created by the NRPF scheme.

The judges ruled that the NRPF policy breaches Article 3 of the ECHR, which prohibits inhuman and degrading treatment.

Work with self-organised groups

PLP continued to assist women’s domestic violence services with challenges to commissioning decisions. We focused on BAME led organisations, including working with the Centre for Women’s Justice and Imkaan. We provided advice to Southall Black Sisters on a potential challenge to the Home Office pilot on domestic violence services for those without immigration status. The Home Office backed down at an early stage and litigation was not required.

PLP successfully supported the group [Untold Story](#) in their efforts to create a less dangerous and hostile environment for sex workers in Hull. PLP represented members of the group in their challenge to Hull City Council’s use of section 222 of the Local Government Act (1972) which effectively criminalised sex workers in Hull. The challenge resulted in a legal obligation for Hull City Council to introduce policies and police guidance which prioritises the safety of sex workers.

Access to JR in Wales

PLP’s work in Wales has progressed to the next stage. Through our consultation we identified that recruiting a public law expert to be based in Wales was key to improving access to public law remedies, and we appointed Matthew Courts to the role in January 2021.

Matthew has started providing training, information and expert 2nd tier support to organisations, and representing individuals and organisation in claims for judicial review. So far Matthew has focused on issues linked to unlawful housing policies and has acted for asylum seekers accommodated in an ex-military training camp in West Wales.

PLP also acted for a Welsh NGO in a potential intervention in a judicial review challenge to the lawfulness of the camp which closed before the case proceeded to trial.

Legal Aid

The aim of Public Law Project's legal aid work is to:

- Significantly increase the number of people financially eligible for legal aid
- Increase the accessibility of legal aid for those whom parliament intended should access it, and
- Significantly improve the sustainability, accessibility, and quality of publicly funded advice on legal aid.

Widening the scope for legal aid eligibility

Two cases brought by PLP's clients had a material impact on widening legal aid eligibility.

The first, is the case of [GR v LAA which](#) tackled the issue of '[trapped capital](#)'. The challenge successfully established that when assessing eligibility, the Legal Aid Agency has discretion not to take into account capital where it cannot be accessed. Our client was a single parent survivor of domestic violence who, despite claiming Universal Credit, was ineligible for legal aid because the 'trapped capital' was locked into the home she jointly owned with her abusive ex-partner.

A second case dealt with the issue of '[imaginary capital](#)', i.e. [a persons' interest in a property](#). Acting on behalf of another domestic violence survivor we challenged the rule which limited the amount of a mortgage that could be deducted from the value of property when assessing legal aid eligibility. As a result of the challenge, the Lord Chancellor agreed to [change the rules](#) so that the whole of a person's mortgage would be deducted from the value of the property, making legal aid accessible for many home-owners with little or no equity who cannot afford to pay for legal representation. Following these cases, PLP has produced [resources](#), training materials and precedents to share with legal aid and family lawyers to empower many more to access the legal aid scheme.

In Parliament

PLP's written evidence to the Justice Select Committee's [Future of Legal Aid](#) inquiry was cited several times in the Committee's [report](#).

Several of PLP's key recommendations to the Committee were referenced, including simplifying and reviewing means testing, improving the Exceptional Case Funding (ECF) scheme, and reducing financial risks for legal aid providers.

In late 2020, PLP's Director Jo Hickman gave evidence to the Westminster Commission on the Sustainability of Legal Aid. Jo shared with the cross-party group of MPs and Peers a series of compelling examples of how domestic violence survivors, disabled, elderly and other vulnerable individuals have needed legal aid to challenge decisions made by public authorities.

Immigration legal aid

In Spring 2021, PLP published, '[The case for broadening the scope of immigration legal aid](#)' as a summary of the evidence and rationale for why policy-makers should bring immigration law back into scope for legal aid.

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The publication coincided with the Government's open consultation on its 'New Plan for Immigration' and demonstrated that for it to be effective, the 'new legal advice offer' contained within the plan must include bringing immigration law back into scope for legal aid.

Having investigated problems with the quality of legal advice provided to people in immigration detention under the Detained Duty Advice Scheme (DDA), PLP lawyers worked with a network of NGOs who support people in immigration detention. In late 2020, PLP was instructed to enter pre-action correspondence with the Legal Aid Agency to challenge its failures to ensure the quality of advice given under the DDA contract. In 2021 a claim was subsequently issued and permission granted.

Legal aid and the pandemic

Throughout the pandemic PLP pressed for action to ensure that the ECF scheme functioned as effectively as possible, [writing](#) to the Lord Chancellor in April 2020 to request changes to the system.

Through research conducted between June and July 2020, we found that 80% of practitioners were unaware of the steps that the LAA had implemented to ensure the accessibility of the ECF scheme.

The results of this research published in October 2020, '[Improving Exceptional Case Funding: Responding to Covid-19](#)', urged the government to learn lessons from the first wave of the coronavirus and make the ECF scheme more accessible. We again [wrote](#) to the Lord Chancellor in March 2021 with another set of recommendations.

Our work on how Covid had exacerbated existing problems with the ECF scheme was profiled in the [legal press](#) and PLP research fellow Emma Marshall spoke at the Westminster Policy Forum event in March 2021, with an audience of Central Government policy officials.

"Being invited to speak at the Westminster Legal Policy Forum marked that PLP has really raised its profile in terms of the conversations we are being invited to." - Emma Marshall CHECK THIS WITH EMMA

Legal aid and SEND

PLP's Justice First Fellow Ollie Persey broke new ground by helping several education law legal aid providers secure [ECF](#) for hearings at the Special Educational Needs and Disabilities (SEND) tribunal for the first time. Such applications have now become standard practice.

"I saw yesterday . . . PLP achieving exceptional funding on SEND work and the training you're offering. I think this is so brilliant and such an achievement." Part-time SEND Tribunal Judge

Public Law and Technology

Our goals in this area are to ensure that:

- Automated decision-making is fair and lawful, and that meaningful public law remedies are available when things go wrong, and
- The increasingly digitalised justice system operates fairly, lawfully and accessibly

Online courts and digital justice

During the Covid-19 pandemic and the rapid shift to online processes, PLP was particularly well placed to contribute when online processes extensively and rapidly expanded, as we had already been monitoring the HMCTS court reform programme and online procedures.

We set up constructive, open dialogue with the MoJ and HMCTS around our work on assisted digital services and online courts. We also convened several events and panels on developments in the online courts. The uptake and value of PLP's expertise was evident when our [work](#) was cited extensively by the House of Lords Constitution Committee report, [COVID 19 and the Courts](#), in March 2021.

Our activity included:

- [Judicial Review during COVID 19](#): In this report, we documented the first set of empirical findings concerning remote justice in the Administrative Court during the COVID-19 pandemic. This research featured in our [written evidence](#) to the House of Lords Constitution Committee inquiry into the constitutional implications of COVID 19, and in the [Administrative Law blog](#).
- [Remote justice? Access to the Courts during the pandemic](#): PLP convened an expert panel featuring Dr Natalie Byrom and Professor Celia Kitzinger to discuss user experiences and issues arising from the new Government guidance.
- [Online Immigration Appeals: A case study of the first tier tribunal](#): This report examined the transition to using the online procedure to manage appeals in the First-tier Tribunal (Immigration and Asylum Chamber). It featured in our submission to [House of Lords Constitution Committee inquiry](#)

"At least the Public Law Project was around to [appraise both the pilot and the pandemic response](#). It is a woeful situation whereby all proper research on court proceedings in the pandemic has been done by voluntary organisations – PLP in this case . . . We need proper evaluations of all new digital processes. This Public Law Project report is great . . ." - Transform Justice, September 2020

- [Digital immigration status: A monitoring framework](#): This report scrutinised the Home Office's case for the transition to digital-only immigration status, drawing on the example of the EU Settlement Scheme. PLP warned that digital-only status risked excluding those without digital access and called on the Home Office not to rule out bringing in a paper-based back-up.
- [Digital Support – Good Things Foundation](#): This report on digital support for those using online court services echoed many of the concerns that PLP had previously raised.

- In Autumn 2020, PLP provided a witness statement in support of [JWCI's challenge](#) to the use of paper determinations as opposed to oral hearings.

"I am proud of the research we did to inform a witness statement in a successful case. It drew on the expertise we had built up doing research on online courts during COVID. Our efforts at gathering evidence for a process that had only just been implemented were recognised in the judgement" - Jo Hynes, Research Fellow

Algorithms and public authority decision-making

PLP was among the first to identify problems with Ofqual's A level algorithm, the MoJ's automation of prisoner categorisation, and with the Government's use of algorithmic decision making in immigration related matters, including visa applications and the identification of sham marriages.

- [Sham marriages](#) – In February 2021, PLP obtained Home Office documents under the Freedom of Information Act that revealed the Home Office use of algorithmic decision-making to determine whether to initiate a 'sham marriage' investigation. PLP worked with the [Bureau of Investigative Journalism](#) to profile our concerns, which received [press attention](#) later in the year.
- Prison categorisation – In June 2020, PLP obtained documents under the Freedom of Information Act revealing details of the MoJ's algorithm for calculating a prisoner's 'provisional category,' as part of its Digital Categorisation Service. In February 2021, Jack Maxwell wrote about this for [Inside Time](#).
- [Proving algorithmic discrimination in Government decision-making](#), October 2020: *Writing in the Oxford University Commonwealth Law Journal, PLP's Research Director Joe Tomlinson and Research Fellow Jack Maxwell highlighted the trend for courts to expect governments to take responsibility for identifying algorithmic discrimination.*
- [Why OFQUAL has a legal duty to disclose its model](#), July 2020: Joe Tomlinson and Jack Maxwell wrote in the in UK Constitutional Law Association blog to argue that OFQUAL had a legal duty to disclose the details of its model for calculating **GCSE** and A level grades. PLP's analysis was also published in the Times Educational Supplement in articles by [Joe Tomlinson](#) and TES journalist [Amy Gibbon](#).
- In November 2020 PLP produced [Rise of the Robots](#), a conference equipping public lawyers with the knowledge and skills to challenge automated government decisions. The event was a huge success and was repeated after the 2020-21 reporting period.

Benefit Sanctions

The aims of our benefit sanctions work are to ensure that:

- Benefit claimants have access to effective legal remedies when poor decisions are made,
- We can identify and tackle systemic problems with the sanctioning system where they result in people being sanctioned unfairly and unlawfully, and
- Decision-makers, advisers, charities and individual claimants all know how claimant commitments can be tailored to individual circumstances, and that doing so can reduce the likelihood of sanctioning

Welfare Rights Hub

In Spring 2021 PLP initiated the [Welfare Rights Hub](#) to facilitate local partnerships between frontline and second-tier advice organisations and identify where strategic litigation is required. Led by former Bristol based welfare rights adviser Olivia Mowll, the Hub began to work with the Law Centres Network, Crisis Skylight centres and other frontline organisations to deliver training, support strategic litigation, and share knowledge with frontline advisers.

Strategy for Civil Society

In August 2020, PLP published [Benefit Sanctions: Strategies for Civil Society](#) with the support of the University of York and the Economic and Social Research Council, as a follow-up to the Benefit Sanctions Conference held in January 2020.

The publication outlined four strategies for civil society to tackle the problems with benefit sanctions: press the DWP for more and better data; review the legality of the scheme; create a forum for sharing frontline experiences; and develop an information campaign on claimant commitment and challenging sanctions.

New research post

We secured a grant from the Lloyds Bank Foundation and appointed Caroline Selman to the position of research fellow in order to investigate barriers to appealing benefit sanctions. The findings will be used to develop recommendations to ensure effective sanctions appeal routes.

Claimant commitment

PLP had significant success in making sure claimant commitments are appropriately tailored to the individual circumstances of each claimant.

At PLP's suggestion, the Department of Work and Pensions [website](#) now includes more information on how mental health, caring responsibilities, experience of domestic abuse, homelessness, and other personal circumstances may affect how claimant commitments can be tailored.

The updated page achieved 130,000 page views since it was launched, and 32,000 page views in the 12 months to February 2021. During the reporting period, PLP's own Claimant Commitment welfare benefits microsite continued to receive good traffic with 12,069 visits in the period.

Claimant commitment and COVID

At the onset of the pandemic, PLP was quick to identify that the extra pressures on the benefit system placed claimants at a far greater level of vulnerability.

The actions PLP took included:

- [Writing to the Secretary of State for Work and Pensions](#) (SSDWP) Dr Thérèse Coffey MP to urge the Government to extend the suspension of Universal Credit work requirements for at least three months beyond 30 June
- Responding to the planned reduction of claimant commitment appointments from 50 to 30 minutes by [writing to the SSWP](#) to remind the Minister of what information needs to be communicated to claimants, and
- Updating our claimant commitment microsite with a series of COVID related [FAQs](#).

Changes to hardship payment recovery

Following a judicial review claim lodged by PLP, the DWP agreed that it had the discretion to waive debt accrued by PLP's client, a Universal Credit claimant who had been forced to claim hardship payments to cover essential needs after she was unfairly sanctioned for over a year and a half.

As a result of the challenge, which was initiated during the reporting period, the department revised its [Benefit Overpayment Recovery Guide](#) to clarify that it has this discretion.

The judicial review followed a series of successful challenges brought by PLP to overturn six unlawful sanctions decisions which deducted 100% our client's Universal Credit standard allowance for 665 days – roughly one year and nine months.

Benefit Sanctions case study

Our client was a care leaver who had also experienced domestic violence. She suffered from a number of physical and mental health problems and had difficulties with literacy. Throughout the relevant time, the DWP failed to take into account our client's vulnerability.

All six sanctions were imposed for allegedly missing appointments, either at a work programme provider or at the Jobcentre.

Because of the 6-week wait for her first payment of Universal Credit, our client sometimes could not afford the bus fare to her appointments. Her first 3 appointments with her work programme provider were scheduled before she had received her first UC payment.

One of the sanctions was imposed because our client had missed an appointment on a day that she had attended her aunt's funeral.

On another occasion our client had two appointments scheduled for the same afternoon; due to the travel time it would not have been possible for her to attend both.

Part of the reason for such a long sanction period was because 'low-level' Universal Credit sanctions have an 'indefinite' and a 'fixed' period. Our client was deemed by the DWP not to have met the necessary conditions for ending the 'indefinite' periods at earlier points.

The impact of a long time with a big cut in UC meant our client had to apply for hardship payments from DWP, borrow money from friends & family, and got into debt. At times she could not afford food, or heating for her home, and she also got behind on her rent.

Brexit

Our goals in this area are to:

- Uphold the rule of law and ensure procedural fairness, particularly for those likely to be most affected by the Brexit process, and
- Ensure that Parliament remains appropriately sovereign, that the executive is held to account, and that the interests of disadvantaged groups are properly and effectively represented

Brexit, statutory instruments and the rule of law

Our principal concerns were that Parliament had insufficient time or power to adequately scrutinise the huge volumes of Brexit related primary and secondary legislation, and that ministers were being granted too much delegated power. PLP's research helped policy and law-makers to scrutinise the legislation and uphold parliamentary sovereignty and the rule of law.

Our work in this period included:

- [Plus ca change](#), October 2020: This major research report highlighted in forensic detail the significant problems with the UK's system of delegated legislation, including: lack of scrutiny, absence of impact assessments, insufficient time to debate, inability to amend or realistically to reject, use of Henry VIII powers, and frequency of errors and mistakes.

Our Research Director Joe Tomlinson and Research Fellow Alexandra Sinclair were invited to speak on a [podcast](#) alongside Lord David Anderson QC on the findings of the research and wrote for [Prospect Magazine](#). PLP produced a social media [explainer video](#) with Each Other, which attracted over 6,000 views.

The work achieved widespread acclaim and helped to increase understanding of how the UK constitution is operating at a period of significant constitutional change and strain.

- [Internal Markets Bill](#): PLP raised serious concerns about the provisions of the Bill which sought to authorise Ministers to act in contravention of the Withdrawal Agreement and attempted to immunise Ministerial use of delegated powers from legal challenge.
- [Immigration and Social Security Bill](#): Our briefing made two key recommendations: narrow the delegated powers to ensure that significant policy changes were not left to Ministers alone; and improve scrutiny procedures in the Bill.

EU Settlement Scheme

PLP's EU Settlement Scheme Hub was launched in 2019 to monitor the roll out and operation of the EU Settlement Scheme (EUSS). Our goal remained to ensure that the EUSS operated fairly and lawfully, promoted access to justice, and protected the interests of marginalised groups.

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As part of this work, we provided free legal advice to frontline organisations who assist vulnerable or disadvantaged individuals with complex EUSS applications and appeals. Throughout the reporting period, we advised NGOs, advice organisations, charities and law centres on the operation of the scheme.

- PLP worked with [Migrants Organise](#) on the need for the Home Office to adopt a proper policy to ensure people with impaired mental capacity could use the EUSS. This case settled after the Home Office developed [detailed guidance](#).
- PLP represented the [Joint Council for the Welfare of Immigrants](#) (JCWI) in a challenge to the Home Office failure to monitor data on the protected characteristics of EUSS applicants and to put in place appropriate safeguards for those unable to apply by the 30 June deadline.
- PLP acted for [the3million](#) in a challenge to the discriminatory effects of the Home Office's 'digital-only status' policy.

Although the JCWI and the3million challenges were found by the Court to be premature, the claimants in each of these cases put the Home Office on notice that there are people willing to litigate on behalf of vulnerable EUSS applicants when it is necessary to do so.

- [Digital immigration status: A Monitoring framework](#): Our analysis of the EUSS argued that a digital-only system created a real risk of harm.
- [EU citizens' rights](#): PLP published another in its series of explainers on how the law would apply to EU citizens in the UK after the transition period.

Training and Events

Within weeks of the first lock-down, PLP pivoted quickly from in-person to online events, hosting our first online training session Costs in judicial review in mid-April. With the team having equipped themselves with the expertise and necessary IT capability, our online programme went from strength to strength. The reporting period showed a huge increase in attendance of events with civil society attendees reaching 573, a growth of 114% on the previous year. The total number of event delegates over the reporting period was 2,569, our biggest ever number.

Flagship events included our annual conference and our regular How to do Judicial Review training events, which we repackaged as 'Online JR academy'. Our event, 10 Years of the Equality Act, inspired in no small part by development of the Black Lives Matter movement, was a huge success and helped to inform the events team's own equality and diversity strategy to increase the proportion of conference and training speakers from under-represented groups.

We successfully launched our training programme on discriminatory use of algorithms and automated decision making with Rise of the Robots and our Southwest Conference saw a two-fold increase in attendees on the previous year. Our annual conference an increase in ticket sales of more than 30%. One aspect of online events is that we can offer unlimited discounted student tickets which have proved hugely popular. There were over 50 student bookings for our annual conference in 2020.

The move online allowed us to produce highly topical and responsive events at relatively short notice, including on remote access to courts in the pandemic and public law and welfare benefits during COVID. We produced training events on challenging delays in EUSS applications and applying for ECF for representation at SEND tribunal hearings.

We were also able to use events to help inform civil society responses to the Government's consultations on the Human Rights Act and judicial review, and following the success of that event a further two events on responses to the Government's consultation on judicial review (which fell just outside the reporting period in April 2021). These online events had combined audience of over 250.

The move to online events brought some excellent and thoughtful innovations. To maintain space for informal contact, we organised online networking lunches for delegates and speakers, and we used live polling for the first time. As an example of the feedback we were able to capture, we found that 48% of the audience for a discrimination law seminar rated themselves confident in legal knowledge in the area at the start, compared to 88% by the end of the session. For our Equality Act conference, we introduced speech to text reporting for the whole of the event to maximise accessibility. Towards the end of the reporting period, we set up a learning management system which, going forwards, will allow delegates to access all their learning materials digitally, including videos and audio recordings of key sessions.

This success has led to an increased need for capacity in the department. From October 2020 to July 2021 we employed a temporary Events Coordinator full time to assist the department. Going forward we are employing two events officers, one full time and one part time.

The events team continued to play a vital role for PLP in building new networks and deepening relationships with existing partners from across the legal sector, academia, civil society, and the political sphere. As well as being exceptionally well attended, this year's programme enabled us to build consensus, drive forward new thinking and share learning on some of the most pressing challenges, including race and gender equality and constitutional reform.

Volunteers

PLP is greatly strengthened by its volunteers. In the last year we were supported by volunteers to the research team Maria Wardale, Kirsten Hudak and Cecilia Correale. We were also pleased to host Bonavero Interns Peerce McManus and Saba Shakil.

PLP is particularly grateful to all our conference and training event speakers. These academics, barristers, solicitors, advisers and other experts all volunteer their time and their expertise.

Pre-pandemic, the events team was regularly supported by students volunteering at training events and conferences, and by individuals who raised money for us by running the Royal Parks Half Marathon. As social distancing measures ease and we produce more in-person training and fundraising events, we look forward to welcoming back our volunteer supporters.

Beneficiaries of our services

PLP lawyers act for individuals who cannot afford private representation, particularly those who face multiple barriers in addition to poverty such as language, literacy, mental health conditions, and physical impairments or ill health.

PLP also acts for organisations which represent the interests of such disadvantaged groups. PLP's success rate is high, and our 2020 Annual Complaints and Feedback Review indicate that clients expressed "very high" levels of client satisfaction.

PLP makes a difference not just to the individual clients for whom its lawyers act but to wider society by identifying and mitigating barriers which prevent individuals from achieving justice and improving the quality of public decision-making, and by influencing and informing Government and public authority policies.

Fundraising

PLP's approach to fundraising focusses on foundations and grant giving trusts both for core and project funds. This means that fundraising from individual donors is modest in comparison to income from other sources. PLP undertakes individual donor fundraising activities including entering teams in the Royal Parks Half Marathon and the London Legal Walk, fundraising dinners (roughly every two to three years), and from individual donations. We made the decision during the reporting period not to hold any fundraising events; in the context of the series of national lockdowns, in person events would not have been possible to produce. Instead, we focused on maximising income through our events programme which delivered nearly £20,000 over our original target.

For the year ended 31 March 2021

PLP did still receive direct donations via a Charities Aid Foundation account, from unsolicited donations including through our website. Routes for individuals to donate to PLP are listed on its website and include information on legacy giving and for those not wishing to use an online donation portal. PLP continues to use its general mailing list to offer the opportunity to make donations. Although a relatively small group, we began more formal stewarding for those that set up regular donations or make one off donations, sending out an e-mail celebrating PLP's work and thanking them for their contributions just before new year and seasonal holidays.

Due to the limited nature of this activity we have not sought to register with the fundraising regulator. Staff involved in organising fundraising regularly update themselves with relevant legislation and codes of practice (including all those overlapping with GDPR) and practice concerning finance, such as VAT and fundraising events, through courses and seminars. PLP received no complaints regarding its fundraising in 2020/21. We do not directly involve vulnerable people in our fundraising activities. Where an individual has been identified as a benefactor of PLP's work, for instance in a case study of PLP's activities, their permission must be explicitly sought. PLP does not ask any third parties to undertake any fundraising activities on its behalf.

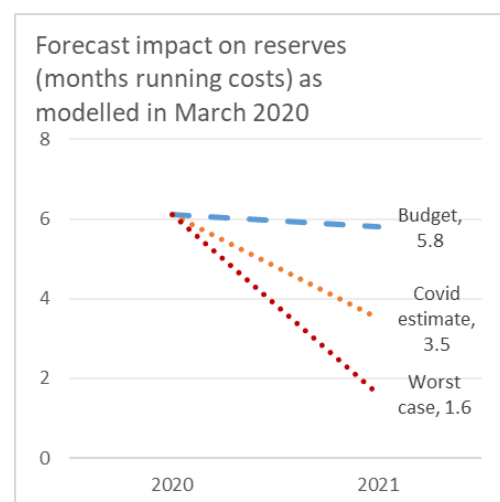
Financial Review

Many charities' financial review of 2020/21 (2021) will speak to the unprecedented nature of the past year however few will be able to share as positive a story as PLP. From an uncertain start to the year PLP quickly moved to have sufficient confidence to accelerate its plans for growth, finishing the year having exceeded budgeted income and opening recruitment for eight new positions.

Early uncertainty

PLP started the year well-placed to not only survive the pandemic but do so whilst continuing to cautiously grow its charitable activities. Before the extent of the pandemic had become clear PLP had prepared a budget with a small deficit for the year (reducing reserves to 5.8 months). The plan was to use our strong reserves position to increase expenditure on the casework and research teams on the basis that posts would become self-financing via casework income and project funding in subsequent years.

Our initial estimates of the financial implications of the pandemic on PLP's budgeted financial outlook anticipated that self-generated activities, especially events but also casework, would be negatively impacted. We were also unsure how the pandemic would affect our funder's priorities and were concerned about the potential for delay to project delivery also delaying income associated with restricted projects. As such PLP estimated that reserves would reduce to 3.5 months reserves by year end with the potential for a worst case scenario where the pandemic converged with other risks reducing reserves to 1.6 months.



Unprecedented support from funders

As the year progressed it became clear that PLP need not be concerned that funders might change priority or delay the release of funds. In the early weeks of the pandemic, without any application being made, Esmée Fairbairn Foundation released a £25,665 unrestricted grant to help their grant recipients respond to the crisis. Barings Foundation made funds available to PLP to replace our server which was never expected to deal with the amount of sustained remote working. Recognising the unique role PLP had in monitoring the impact of the pandemic on the rule of law, funders also provided funding directed to increase PLP's capacity to help others during the pandemic in particular London Community Justice Fund, Therium Access and a second tranche of funding from Barings. We are indebted to all our funders for the flexibility and care they have shown supporting PLP through the pandemic.

Aside from the pandemic the government's constitutional reform agenda has presented a challenge to PLP's core mission, and the vital role for PLP in resisting regressive change has also been reflected in several substantial grants supporting the expansion of PLP's work in this area: AB Charitable Trust, The Legal Education Foundation and Barings Foundation, Joseph Rowntree Foundation.

PLP's self-generated income is unpredictable and varies greatly from year to year. For this reason we are especially appreciative of long-term funding of our core work which mitigates the changes in income from other sources. Paul Hamlyn Foundation has awarded just such support this year, through their Backbone Grant – a £250,000 grant over 5 years starting July 2020. Such existing grants include Esmée Fairbairn Foundation (£263,223 over 5 years starting April 2018, unrestricted funding from the Allen & Overy Foundation, the Bromley Trust, Garden Court and London Legal Support Trust.

We were pleased to share last year a new major funding agreement with the Sigrid Rausing Trust who awarded PLP £450,000 over 3 years which started in July 2020. The Oak Foundation have funded PLP for the last four years for a restricted grant of £613,566 end February 2021 and we are incredibly grateful to them for renewing and indeed increasing their support next financial year with a major long term and now unrestricted grant of £1,000,000 over 4 years starting April 2021.

In addition PLP is fortunate to receive funding for several major projects including from AB Charitable Trust, Barings Foundation, Crisis, The Joseph Rowntree Foundation, Lankelly Chase Foundation, The Law Society, The Legal Education Foundation, Trust for London, Unbound Philanthropy and New Philanthropy Capital. All of which both fund the delivery of the respective projects directly and contribute to the wider cost of running the organisation. Please see note 2 for a full list of funders, to all of whom we are exceedingly grateful.

Charitable activities continue to grow

Despite the uncertainty of the last year and thanks to our funders, PLP was able to grow its direct spend on charitable activities (2021: £878,975, 2020: £809,772). Staff costs account for the lion's share of spend on our charitable activities (2021: 87%). Spend on support and governance costs, necessary for the delivery of our charitable activities, fell compared to last year due to one off costs related to our office move in 2019/20 (2021: £479,865, 2020: £487,109)

For the year ended 31 March 2021

PLP added the full time equivalent of four new staff members during the year (2021: 22.9, 2020: 19.2). Our public law research team is now one of the largest and most influential in the country. Fourteen people contributed to the research team during the year doubling the full-time equivalent staffing from last year (2021: 5.0, 2020: 2.4).

Casework and legal advice continue to account for the majority of PLP's spend on charitable activities (2021: 59%, 2020: 63%). The appointment of the new Wales Lawyer role added to the number of roles working in this team. We also bid a fond farewell to a number of caseworkers during 2021 and with breaks as replacements were recruited overall direct expenditure on legal advice and casework did not increase by as much as planned (2021: £512,343 2020: £506,258).

Education, information and training expenditure on staff costs continued to increase (2021: £143,045 2020: £128,238) though overall spend on this activity decreased due to the move to online events removed spend on venues, catering and other events costs (2021: £11,310, 2020: £38,559).

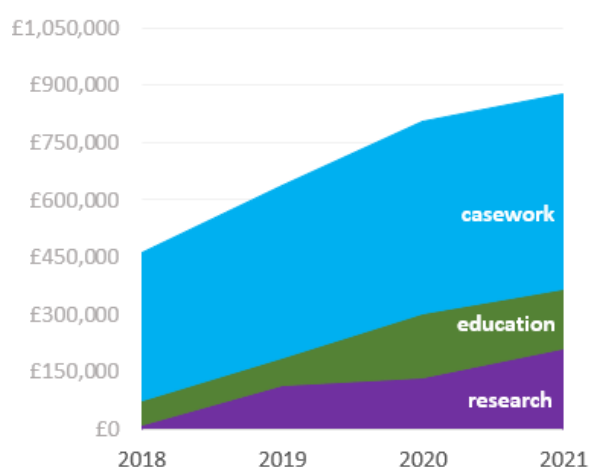
Self-generated income shows resilience

PLP's long term plan has been to increase its income from self-generated revenue streams to supplement our increasing grant-income and avoid over-dependence on one revenue source. We assumed that the pandemic would force us to put these plans on hold and yet our self-generated income showed remarkable resilience in the face of the changes of the last year.

Events was the activity most affected by the pandemic and yet the events team quickly adapted to online delivery. Such was the popularity of the new online events programme that, despite reduced ticket pricing, events actually generated more revenue than the previous all-time high set just last year (2021: £103,804 2020: £90,577).

PLP's casework income is unpredictable year to year due to the relatively low volume of cases and the disproportionate impact that winning any particular case has on the level of income PLP will achieve. This is particularly the case for cases PLP take on a 'conditional fee agreement' (CFA or 'no-win, no-fee') basis as such cases are valued as nil in these accounts but may be worth full private rates if the case is won the following year. Last year we noted that PLP had taken on several more CFA cases strategically important causes and this year we saw this approach bear fruit both in terms of our impact our casework income. Cases valued at nil at the start of the year due to being taken on a CFA such as

Growth in expenditure on charitable activities



Uncertain casework income



Public Law Project annual report

For the year ended 31 March 2021

Medical Justice (see page 11 and *JCWI* (see page 19) generated £250,380 from work completed in prior years. This unpredictable wind-fall led to income from casework increasing to its highest level in 5 years (2021: £620,860, 2020: £205,835).

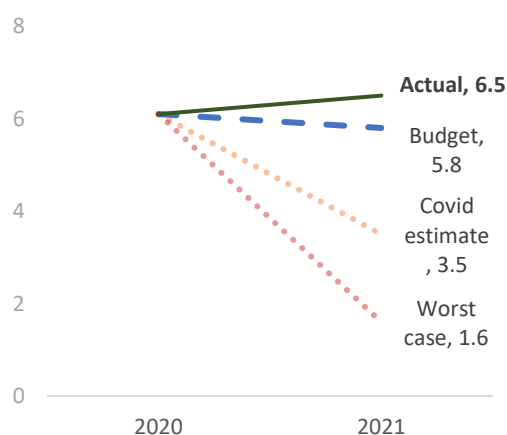
We hope and expect that staff training focussed on increasing the amount and recoverability of billable work the team record, and our new case management system will see PLP income from casework continue at higher levels than recent years.

PLP funds

As outlined above, contrary to our concerns at the outset of 2021 PLP income increased - both fundraising and self-generated - and PLP though growing expenditure we made unexpected savings in casework staffing and events costs.

PLP's total funds have risen following a small surplus in the year; this is despite having planned and budgeted for a deficit year with the office move. Total funds (£2,292,994), cash at bank (£1,121,955) and cash in deposits (£505,925) remain relatively high for a charity of PLP's size.

Actual impact on reserves
(months running costs) compared
to March 2020 modelling



The majority of our funds remain restricted (£292,500) and designated (£934,357). Our casework work in progress (WIP) designated fund (£884,309) reflects income we have recognised but is an illiquid asset which cannot be relied upon as part of our reserves policy. Many firms will have WIP with a high turnover, however much of PLP's WIP relates to cases which are two years old or more – therefore PLP cannot be confident that it would be able to convert recent casework income into cash should the need arise during any short-medium period of time. As casework is a major source of unrestricted income we show our WIP as a designated fund in order to avoid misleading funders that these funds are available to invest in our charitable activities. We are starting to set aside to cover dilapidations and move costs in case that is

required at the end of our new lease, this too is set aside as a designated fund. The remainder of our unrestricted funds are available as general funds and form the basis of calculating our reserves.

PLP funds and reserves

Total unrestricted funds	£2,000,494
Less designated funds of	£934,357
Less assets and long term debtors of	£61,981
Freely available, unrestricted reserves	£1,004,156

Reserves policy

PLP's reserves are held to deal with the following contingencies:

- Problems with cash flow, for instance when waiting for casework receipts;
- Staffing shortages such as those due to sickness, maternity/paternity leave;
- Reductions in or withdrawal of funding;
- In the event of closure, the costs to wind up the organisation and pay redundancies and leasehold liabilities.

PLP's board of trustees consider PLP's free reserves to include all unrestricted funds excluding designated funds and the value of fixed assets (2021: £20,896) and long term debtors (2021: £41,085, 2020: £41,085). Work in progress (our largest designated fund) is not freely available as explained above.

Our unrestricted freely available reserves at 2021 are £1,004,156 (2020: £715,490) representing seven months of running costs as budgeted for the coming year. This reflects a significant achievement for PLP in continuing to achieve its minimum level of reserves given our increasing running costs following the office move and as we grow the organisation.

PLP's reserves policy during the year ending 31 March 2021 is to retain between six and eight months of reserves of its budgeted annual operating costs. PLP's trustees consider a relatively high minimum reserves policy necessary given the high level of PLP's fixed costs (largely permanent staff and lease on premises) and the unpredictability of its unrestricted income (particularly casework income as noted above).

This reserves policy is reviewed annually when the board of trustees set the budget for the following financial year.

During the review process for the 2021/22 budget, the trustees noted that PLP's income has become increasingly secure in recent years. A greater proportion of PLP income is from grants and several of our major funders have committed to PLP over the long term. As such the trustees agree that PLP can prudently reduce the level of reserves it holds whilst continuing our plans to increase investment in the charity. For the year ending 2022 the trustees have reduced PLP reserves policy to retain between 4.5 and 6.5 months of running costs and have approved a deficit budget with a view to reducing PLP's reserves during the year. We look forward to utilising these funds given the urgent need for our work during this time and PLP's relatively strong financial position compared to many other charities at this time.

Principal risks and uncertainties

The continuing restrictions arising from Covid-19, changes in staffing, the growth of the organisation and the urgent need to respond to the Government's political reform agenda as described above and all contribute to heightened strain on staff capacity and wellbeing. Concerns about wellbeing heightened significantly during the third lockdown where we saw absences to ill health increase. In the short term we have put in place a new Employee Assistance Programme including crisis support and changed the emphasis in our Covid Secure policies highlighting that we consider wellbeing to be a legitimate reason to come into the office and planned to share additional resources and training to support staff wellbeing. The budget for 2021/22 includes substantial investment in new positions which we expect to alleviate these capacity issues in the medium term.

Beyond the remote working enforced by the pandemic we anticipate that many staff will expect to increase the amount they work from home compared to pre-pandemic levels. We will use 2021/22 as a period of experimentation with new and more flexible ways of working which we will review and iterate from. Senior leadership have discussed the desirability of increased flexibility as well as the needs of the organisation (and in particular new and junior staff) for visible leadership, a welcoming office environment and connectivity.

PLP's strong financial position at present presents its own risks around complacency and over-extension. PLP needs to develop a long term financial strategy and business plan following further analysis of our funding model. We will consider whether any further growth could be achieved in a more flexible way that would align more closely to grant funding coming to a close or be more clearly subject to income generation expectations; this would help PLP to adjust our expenditure with minimal disruption should income change in the future from its current historic high. We also want to increase our planning for when long-term major core funding comes to an end and develop strategies should these not be renewed or are reduced substantially.

The trustees have assessed PLP to be going concern with no material uncertainties. In so assessing they have considered the impact of the above and other risks and uncertainties that impact on solvency and liquidity alongside prepared budgets, forecasts and sensitivity analysis.

Governance & Management

There have been no significant changes to governance and senior management personnel during the year since the last annual report.

Remuneration policy for key management personnel

PLP has a pay scale in place and remunerates key management personnel in line with their experience and the responsibility required by the role. The pay scale is reviewed as needed and benchmarked against similar roles in comparable organisations to ensure that our salaries remain appropriate and competitive. The trustees reserve for approval by the board the setting of and any changes to the pay scale affecting key management personnel.

Related parties and relationships with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or employee and anyone involved in the charity's business must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party. In the current year, no such related party transactions were reported.

Statement of responsibilities of the trustees

The trustees (who are also directors of PLP for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK accounting standards and statements of recommended practice 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 operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2021 was 12. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been approved by the trustees on 29 September 2021 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Elizabeth Prochaska', followed by a horizontal line.

Elizabeth Prochaska
Chair of the Board of Trustees

Independent auditor's report

To the members of

Public Law Project annual report

Opinion

We have audited the financial statements of Public Law Project (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

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 charitable company 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Public Law Project's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent auditor's report

To the members of

Public Law Project annual report

Other Information

The other information comprises the information included in the trustees' annual report, including the strategic report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report, including the strategic report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us 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
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Independent auditor's report

To the members of

Public Law Project annual report

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charitable company 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements

Independent auditor's report

To the members of

Public Law Project annual report

or that had a fundamental effect on the operations of the charity from our professional and sector experience.

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

4 November 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations and grants	2	347,193	871,359	1,218,552	186,278	807,032	993,310
Charitable activities							
Casework and legal advice	3	620,861	–	620,861	205,835	–	205,835
Education, Information and Training	3	103,804	–	103,804	90,577	–	90,577
Other trading activities – fundraising		1,556	–	1,556	64,694	–	64,694
Investments		356	–	356	3,552	–	3,552
Total income		1,073,770	871,359	1,945,129	550,936	807,032	1,357,968
Expenditure on:							
Raising funds	4	50,314	–	50,314	65,059	–	65,059
Charitable activities							
Casework and legal advice	4	118,217	673,721	791,938	175,870	644,042	819,912
Research and Policy	4	134,436	173,095	307,531	191,148	20,000	211,148
Education, Information and Training	4	231,760	9,075	240,835	249,321	4,500	253,821
Total expenditure		534,727	855,891	1,390,618	681,398	668,542	1,349,940
Transfers between funds		8,370	(8,370)	–	–	–	–
Net income / (expenditure) for the year and net movement in funds	5	547,413	7,098	554,511	(130,462)	138,490	8,027
Reconciliation of funds:							
Total funds brought forward		1,453,080	285,403	1,738,483	1,583,543	146,913	1,730,456
Total funds carried forward		2,000,493	292,501	2,292,994	1,453,080	285,403	1,738,483

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 15 to the financial statements.

Balance sheet

Company no. 2368562

As at 31 March 2021

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	10		20,896		24,935
Non current debtors	11a		41,085		41,085
			<u>61,981</u>		<u>66,020</u>
Current assets:					
Amounts recoverable on casework		884,309		649,995	
Debtors	11b	207,997		205,808	
Cash Deposits (longer than 3 months)		505,925		–	
Cash at bank and in hand		1,121,955		919,277	
		<u>2,720,186</u>		<u>1,775,080</u>	
Liabilities:					
Creditors: amounts falling due within one year	12	(489,173)		(102,617)	
Net current assets			<u>2,231,013</u>		<u>1,672,463</u>
Total net assets	14		<u><u>2,292,994</u></u>		<u><u>1,738,483</u></u>
The funds of the charity:					
Restricted income funds			292,501		285,403
Unrestricted income funds:					
Designated funds		934,357		671,570	
General funds		1,066,136		781,510	
		<u></u>		<u></u>	
Total unrestricted funds			<u>2,000,493</u>		<u>1,453,080</u>
Total charity funds	15		<u><u>2,292,994</u></u>		<u><u>1,738,483</u></u>

Approved by the trustees on 29 September 2021 and signed on their behalf by


Elizabeth Prochaska
Chair

Statement of cash flows

For the year ended 31 March 2021

Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net income for the reporting period (as per the statement of financial activities)	554,511	8,028
Depreciation charges	14,147	12,680
Investment income	(356)	(2,534)
(Increase) / decrease in debtors and WIP	(236,503)	45,372
Increase / (decrease) in creditors	386,555	(57,603)
Loss on disposals of fixed assets	–	6,387
Net cash provided by operating activities	718,354	12,330

	2021 £	£	2020 £	£
Cash flows from operating activities				
Net cash provided by operating activities		718,354		12,330
Cash flows from investing activities:				
Investment income	356		2,534	
Purchase of fixed assets	(10,108)		(14,111)	
Net cash used in by investing activities		(9,752)		(11,577)
Change in cash and cash equivalents in the year		708,603		753
Cash and cash equivalents at the beginning of the year		919,277		918,524
Cash and cash equivalents at the end of the year		1,627,880		919,277

1 Accounting policies

a) Statutory information

Public Law Project is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is The Design Works, 93–99 Goswell Road, London, EC1V 7EY.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

Work under conditional fee agreements is valued at nil until the case is won, at which point the charity has entitlement to the funds.

f) Donations of gifts and services

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. There was £1k of gifts in kind for 2020/21 for free support and technical hosting for an event, (for the previous year these principally relate to the provision at no cost of venue space or catering for PLP Events. Due to Covid PLP Events have been held on line.

Notes to the financial statements

For the year ended 31 March 2021

1 Accounting policies (continued)**g) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose.
- Expenditure on charitable activities includes the costs of delivering legal services, education and training events and conducting research undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity.

	Support Costs	Governance costs
Cost of raising funds	4%	4%
Casework and legal advice	55%	58%
Research and policy	19%	20%
Education, information and training	17%	18%
Governance	6%	

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Fixtures and fittings 33.00% Straight line

1 Accounting policies (continued)

m) Amount receivable on casework (WIP)

Income is recognised on casework earned and due ("work in progress" or "WIP") according to the time booked on the matter multiplied by the relevant legal aid or interpartes rate. Appropriate provision is made for irrecoverable WIP. While some WIP will be recoverable within 12 months and some over 12 months, it is not possible to calculate this split with accuracy. The charity accounts for WIP as a current asset as it aims to recover WIP within the shortest possible timeframe; however, WIP is excluded from the free reserves of the charity.

n) Debtors

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

o) Cash at bank and in hand

Cash at bank and cash 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.

p) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

r) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

s) Client monies

Client monies are excluded from the financial statements. The balance on the client bank account of these client monies at 31 March 2021 was nil, (2020: £131,659).

Public Law Project

Notes to the financial statements

For the year ended 31 March 2021

2 Income from donations and grants

Grants and donations included in income were received from the following:

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
AB Charitable Trust	-	60,000	60,000	-	60,000	60,000
Allen & Overy Foundation	5,000	-	5,000	5,000	-	5,000
Baring Foundation	-	55,000	55,000	-	49,363	49,363
Bromley Trust	15,000	-	15,000	10,000	-	10,000
Community Justice Fund	-	100,000	100,000	-	-	-
Crisis UK	-	50,000	50,000	-	-	-
Esmée Fairbairn Foundation	25,665	52,613	78,278	-	51,329	51,329
Freshfields	-	-	-	-	20,000	20,000
Garden Court (CAF)	4,000	-	4,000	4,000	-	4,000
Joseph Rowntree Foundation	-	30,090	30,090	-	-	-
The Law Society	-	30,000	30,000	-	30,000	30,000
Lankelly Chase Foundation	-	437	437	-	205,230	205,230
The Legal Education Foundation	-	151,423	151,423	-	78,766	78,766
London Legal Support Trust	10,000	-	10,000	10,000	-	10,000
Matrix Causes Fund	-	-	-	-	4,500	4,500
Oak Foundation	-	145,046	145,046	-	156,844	156,844
New Philanthropy	-	24,250	24,250	-	48,500	48,500
Paul Hamlyn Foundation	70,000	-	70,000	-	-	-
Sigrid Rausing	150,000	-	150,000	100,000	-	100,000
Therium UK	30,000	-	30,000	-	-	-
Trust for London (Strategic Legal Fund)	-	75,000	75,000	-	37,500	37,500
Unbound Philanthropy	-	97,500	97,500	-	65,000	65,000
Coronavirus Job Retention Scheme	24,173	-	24,173	-	-	-
Other Donations <£5,000	13,355	-	13,355	26,778	-	26,778
Gifts in kind	-	-	-	30,500	-	30,500
	347,193	871,359	1,218,552	186,278	807,032	993,310

Gifts in kind reflect the value of services provided pro bono to the charity. There was £1000 of gifts in kind for 2021 for free support and technical hosting of online events. For 2020 the bulk of gifts in kind was due to donated venue space and/or catering for events (2020: £20,500), with a further £10,000 of donated legal services. Due to covid the Events were held on line in 2021.

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Legal Aid Fees	114,402	-	114,402	99,718	-	99,718
Other Legal Fees	272,145	-	272,145	213,236	-	213,236
Movement in WIP and payments on account	234,314	-	234,314	(107,119)	-	(107,119)
Sub-total for Casework and legal	620,861	-	620,861	205,835	-	205,835
Research and policy income	-	-	-	-	-	-
Sub-total for Research and policy	-	-	-	-	-	-
Events sponsorship	5,250	-	5,250	10,255	-	10,255
Courses and conferences	98,554	-	98,554	80,322	-	80,322
Sub-total for Education, Information and Training	103,804	-	103,804	90,577	-	90,577
Total income from charitable activities	724,665	-	724,665	296,412	-	296,412

Since the year-end, Public Law Project has received no income under Conditional Fee Agreements (2020: £29,733).

4a Analysis of expenditure (current year)

	Charitable activities						2021 Total £	2020 Total £
	Cost of raising funds £	Casework and Legal Advice £	Research and Policy £	Education, Information and Training £	Governance costs £	Support costs £		
Staff costs (Note 6)	30,662	462,481	157,560	143,045	52,148	161,061	1,006,957	890,873
Audit	-	-	-	-	9,600	-	9,600	9,400
Bank Charges	-	-	-	-	-	848	848	619
Legal Fees	-	-	-	-	-	-	-	10,000
Professional Indemnity Insurance	-	-	-	-	-	18,330	18,330	7,976
Personnel	-	-	-	-	-	30,790	30,790	20,307
Premises and Equipment	-	-	-	-	-	114,394	114,394	198,189
Depreciation	-	-	-	-	-	14,147	14,147	12,680
Office overheads	-	-	-	-	-	78,547	78,547	54,860
Casework Costs	-	49,862	-	-	-	-	49,862	44,063
Courses, seminars, conferences	1,115	-	-	11,311	-	-	12,426	73,936
Research Costs	-	-	1,341	-	-	-	1,341	2,339
Other grant expenditure	-	-	53,376	-	-	-	53,376	24,698
	31,777	512,343	212,277	154,356	61,748	418,117	1,390,618	1,349,940
Support costs	15,156	228,599	77,880	70,706	25,776	(418,117)	-	-
Governance costs	3,381	50,996	17,374	15,773	(87,524)	-	-	-
Total expenditure 2021	50,314	791,938	307,531	240,835	-	-	1,390,618	-
Total expenditure 2020	65,059	819,912	211,148	253,821	-	-	-	1,349,940

4b Analysis of expenditure (prior year)

		Charitable activities						
	Cost of raising funds £	Casework and Legal Advice £	Research and Policy £	Education, Information and Training £	Governance costs £	Support costs £	2020 Total £	
Staff costs (Note 6)	17,682	462,195	109,680	128,238	31,778	141,300	890,873	
Audit	-	-	-	-	9,400	-	9,400	
Bank Charges	-	-	-	-	-	619	619	
Legal Fees	-	-	-	-	-	10,000	10,000	
Professional Indemnity Insurance	-	-	-	-	-	7,976	7,976	
Personnel	-	-	-	-	-	20,307	20,307	
Premises and Equipment	-	-	-	-	-	198,189	198,189	
Depreciation	-	-	-	-	-	12,680	12,680	
Office overheads	-	-	-	-	-	54,860	54,860	
Casework Costs	-	44,063	-	-	-	-	44,063	
Courses, seminars, conferences	35,377	-	-	38,559	-	-	73,936	
Research Costs	-	-	2,339	-	-	-	2,339	
Other grant expenditure	-	-	24,698	-	-	-	24,698	
	53,059	506,258	136,717	166,797	41,178	445,931	1,349,940	
Support costs	10,520	274,966	65,250	76,290	18,905	(445,931)	-	
Governance costs	1,480	38,688	9,181	10,734	(60,083)	-	-	
Total expenditure 2020	65,059	819,912	211,148	253,821	-	-	1,349,940	

Notes to the financial statements

For the year ended 31 March 2021

5 Net income for the year

This is stated after charging:

	2021 £	2020 £
Depreciation	14,147	12,680
Operating lease rentals:		
Property	–	50,685
Loss on disposal of fixed assets	–	6,387
Auditor's remuneration (excluding VAT) – for audit:	8,350	8,150
Auditor's remuneration (excluding VAT) – for SRA audit:	1,250	1,250
	14,147	70,152

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	859,754	758,721
Social security costs	82,214	73,581
Employer's contribution to defined contribution pension schemes	64,989	58,570
	1,006,957	890,873

There were no redundancy or termination costs in the year (2020: nil)

No employee earned more than £60,000 during the year (2020: nil).

The total employee benefits including pension contributions and employer's national insurance of the key management personnel were £376,864 (2020: £358,136). These are the Director, the Legal Director, the Deputy Legal Director, the Finance and Operations Director, the Events and Resources Development Manager, the Communications Director and the Research Director.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

No trustees' expenses representing the payment or reimbursement of travel costs were paid (2020: £nil).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021 No.	2020 No.
Raising funds	0.6	0.5
Casework and legal advice	10.2	10.5
Research and Policy	6.1	3.9
Education, Information and Training	3.2	3.0
Support	4.5	4.1
Governance	1.0	0.9
	25.6	22.8

The average number of employees (based on full-time equivalent) during the year was as follows:

	2021 No.	2020 No.
Raising funds	0.5	0.4
Casework and legal advice	9.8	10.0
Research and Policy	5.0	2.4
Education, Information and Training	3.0	2.8
Support	3.7	3.0
Governance	0.8	0.7
	22.9	19.2

Notes to the financial statements

For the year ended 31 March 2021

8 Related party transactions

The following related party transactions occurred in 2021:

A small thank you gift to the value of £25 was paid to each trustee during the year, which totalled: £280

Three trustees received small gifts relating to significant events to the value of less than £100 .
These totalled £189.02

The following related party transactions occurred in 2020: (£)

Contributions to a leaving present to the Chair by other Trustees in November 2019 60

Payment for painting for leaving gift for the Chair – February 2020 360

9 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At the start of the year	64,358	64,358
Additions in year	10,108	10,108
Disposals in the year	(2,945)	(2,945)
At the end of the year	71,521	71,521
Depreciation		
At the start of the year	39,423	39,423
Charge for the year	14,147	14,147
Disposals in the year	(2,945)	(2,945)
At the end of the year	50,625	50,625
Net book value		
At the end of the year	20,896	20,896
At the start of the year	24,935	24,935

All of the above assets are used for charitable purposes.

11a Non current debtors

	2021 £	2020 £
Lease deposit	41,085	41,085
	41,085	41,085

11b Current debtors

	2021 £	2020 £
Trade debtors	14,387	22,235
Other debtors	33,318	48,065
Prepayments	42,792	42,269
Accrued income	117,501	93,239
	207,997	205,808

Notes to the financial statements

For the year ended 31 March 2021

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	141,687	23,873
Taxation and social security	33,962	35,041
Other creditors	39,409	21,389
Accruals	24,115	21,011
Deferred income	250,000	1,304
	489,173	102,617

All deferred income brought forward was released in the year

13 Pension scheme

The charitable company operates a defined contribution pension scheme administered by B&CE. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The charitable company has no liability under the scheme other than for the payment of those contributions. At 31 March 2021 PLP had 25 (2020: 21) employees in the scheme. The amount owed to the pension scheme at Year End was £0 (2020: £704).

14a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Fixed assets	61,981	–	–	61,981
Debtors	207,997	–	–	207,997
Amounts recoverable on casework	–	884,309	–	884,309
Cash at bank and in hand	1,285,331	50,048	292,501	1,627,880
Liabilities	(489,173)	–	–	(489,173)
Net assets at 31 March 2021	1,066,136	934,357	292,501	2,292,994

14b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	66,020	–	–	66,020
Debtors	205,808	–	–	205,808
Amounts recoverable on casework	–	649,995	–	649,995
Cash at bank and in hand	612,299	21,575	285,403	919,277
Liabilities	(102,617)	–	–	(102,617)
Net assets at 31 March 2020	781,510	671,570	285,403	1,738,483

15a Movements in funds (current year)

	At 1 April 2020 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 March 2021 £
Restricted funds:					
Casework and legal advice					
Access to Judicial Review in Wales – Barings Foundation	46,113	–	(13,643)	–	32,470
Access to Justice – Oak Foundation	5,708	145,046	(150,451)	–	303
Access to Public Law Remedies – Esmée Fairbairn Foundation	4,277	52,613	(52,615)	–	4,275
Best Practice Innovation – Crisis		50,000	–		50,000
Community Justice Fund – Access to Justice Foundation		100,000	(91,630)	(8,370)	–
Covid-19, Operational Impacts – Barings		5,000	(5,000)		
Covid-19, Response Fund – Barings		30,000	–		30,000
Justice First Fellowships – TLEF	3,502	17,473	(15,253)	–	5,722
Legal Aid (20/21) – The Law Society	–	30,000	(22,500)	–	7,500
Rule of Law – AB Charitable trust	30,000	30,000	(30,000)	–	30,000
Rule of Law – Unbound Philanthropy 1 & 2	42,497	97,500	(55,000)	–	84,997
Settled Status Hub – NPC Transition Advice Fund (and TAF Extension)	14,193	24,250	(38,443)		–
Strategic Legal Fund for Vulnerable Young Migrants: No notice removals & Immigration Act 2014 (Windows)	3,434	–	(3,434)	–	–
Strategic Partnership project – Lankelly Chase Foundation	119,527	437	(129,487)	–	(9,523)
Welfare & Immigration Rights Post Brexit – Trust for London	5,071	75,000	(64,855)	–	15,216
Research and Policy					
Brexit Public Law Policy – TLEF	9,671	82,250	(84,800)		7,121
Constitutional Reform – AB Charitable Trust		30,000	(15,903)		14,097
Constitutional Reform – Barings Foundation		20,000	(10,602)		9,398
Constitutional Reform – Joseph Rowntree		30,090	(30,090)	–	–
Fairer Systems – TLEF	–	31,700	(31,700)		–
Education, information and training					
LASP Exceptional Case Funding (ECF) Clinics Toolkit – Freshfields	1,410	–	(1,410)	–	–
Law and Technology – TLEF		20,000	(9,075)		10,925
Total restricted funds	285,403	871,359	(855,891)	(8,370)	292,501
Unrestricted funds:					
Designated funds:					
Amounts recoverable on casework (work in progress)	649,995	234,314	–	–	884,309
Office dilapidation and relocation fund	21,575	–	–	28,473	50,048
Total designated funds	671,570	234,314	–	28,473	934,357
General funds	781,510	839,456	(534,727)	(20,103)	1,066,136
Total unrestricted funds	1,453,080	1,073,770	(534,727)	8,370	2,000,493
Total funds	1,738,483	1,945,129	(1,390,618)	–	2,292,994

15b Movements in funds (prior year)

	At 1 April 2019 £	Income and gains £	Expenditure and losses £	Transfers £	At 31 March 2020 £
Restricted funds:					
Casework and legal advice					
Access to Judicial Review in Wales – Barings Foundation	–	49,363	(3,250)	–	46,113
Access to Justice – Oak Foundation	6,645	156,844	(157,781)	–	5,708
Access to Public Law Remedies – Esmée Fairbairn Foundation	4,173	51,329	(51,225)	–	4,277
Benefits Sanctioning – Barings Foundation	27,193	–	(27,193)	–	–
Justice First Fellowships – TLEF	–	38,366	(34,864)	–	3,502
Legal Aid (18/19) – The Law Society and Lloyd's Bank Foundation	1,806	–	(1,806)	–	–
Legal Aid (19/20) – The Law Society	–	30,000	(30,000)	–	–
Rule of Law – AB Charitable trust	–	60,000	(30,000)	–	30,000
Rule of Law – TLEF	3,597	7,500	(11,097)	–	–
Rule of Law – Unbound Philanthropy	824	65,000	(65,296)	–	528
Strategic Legal Fund for Vulnerable Young Migrants: No notice removals & Immigration Act 2014 (Windows)	3,434	–	–	–	3,434
Settled Status Hub – NPC Transition Advice Fund	–	48,500	(34,307)	–	14,193
Strategic Partnership project – Lankelly Chase Foundation	10,840	205,230	(96,543)	–	119,527
Welfare & Immigration Rights Post Brexit – Trust for London	–	37,500	(32,429)	–	5,071
Research and Policy					
Brexit Public Law Policy – TLEF	–	32,900	(23,229)	–	9,671
LASP – PIR ECF Research – Freshfields	–	20,000	(20,000)	–	–
SIFT Project – Unbound Philanthropy	77,830	–	(35,861)	–	41,969
Education, information and training					
LASP Exceptional Case Funding (ECF) Clinics Toolkit – Freshfields	10,571	–	(9,161)	–	1,410
Matrix Causes Fund publications support	–	4,500	(4,500)	–	–
Total restricted funds	146,913	807,032	(668,542)	–	285,403
Unrestricted funds:					
Designated funds:					
Amounts recoverable on casework (work in progress)	757,114	–	(107,119)	–	649,995
Office dilapidation and relocation fund	140,284	–	(123,122)	4,413	21,575
Total designated funds	897,398	–	(230,241)	4,413	671,570
General funds	686,145	550,936	(451,157)	(4,413)	781,510
Total unrestricted funds	1,583,543	550,936	(681,398)	–	1,453,080
Total funds	1,730,456	1,357,968	(1,349,940)	–	1,738,483

15 Movements in funds (continued)

Purposes of restricted funds

Casework and legal advice

Access to Judicial Review in Wales – Barings Foundation

The Barings Foundation has awarded PLP £150,000 over three years to meet the costs of employing a public law specialist based in Wales. The project aims to improve access to judicial review and legal aid in Wales by providing casework and by building networks with organisations who may have capacity to use public law. The start of the project, delayed by Covid-19, has now commenced with the appointment of PLP lawyer Matthew Court to the role in January 2021, who has since relocated to be based within a local firm in Cardiff.

Access to Justice – Oak Foundation

The Oak Foundation awarded PLP £613,566 over four years, starting March 2017, to improve access to justice, increase the accountability of public decision-makers and enhance the quality of public decision-making. PLP achieved this by developing a stakeholder network to systemically improve its lobbying and advocacy efforts, delivery of a bespoke training and outreach programme to raise awareness and generate referrals for PLP's casework and taking on 'test cases' to bring about strategic changes. We are pleased to that The Oak Foundation funding will continue to fund PLP through a new unrestricted grant of £1,000,000 over four years starting April 2021.

Access to Public Law Remedies – Esmée Fairbairn Foundation

Esmée Fairbairn Foundation has granted PLP £263,223 over five years towards core costs to improve access to public law remedies for those affected by poverty or disadvantage.

Covid-19, Operational Impacts 1 – Barings

Barings Foundation awarded PLP a grant of £5,000 over six months has been agreed to cover costs related to operational impacts of Covid-19. The funds were used towards the upgrade of our server which had become unfit for purpose with the dramatically increased demand for remote desktop connections over a sustained period of time.

Covid-19, Operational Impacts 2 – Barings

The Barings Foundation Covid-19 Response Fund is for organisations experiencing an increase in demand for expert legal advice. PLP was awarded a grant of £30,000 over one year to support its work to address increased demand and complexity in requests for advice from civil society organisations.

Covid-19 – Therium Access

This grant was awarded to benefit vulnerable and disadvantaged groups, particularly those facing multi-sectional disadvantage (for example, disability and poverty) by providing core support to PLP to continue to deliver its strategic objectives during the Covid-19 crisis. Our work in this area includes assisting people needing to apply for EU settled status, facing unfair benefit sanctions and/or seeking to access civil courts and tribunals during the pandemic whilst facing digital exclusion.

Justice First Fellowship– TLEF

Under the Justice First Fellowship scheme, the Legal Education Foundation provided funding to enable PLP to host a trainee solicitor, following the qualification of our previous JFF fellows.

Legal Aid (20/21) – The Law Society

The 'Legal Aid Support Project' started in 2013 to enable PLP to undertake intense and multi-faceted casework arising out of the reforms to legal aid contained within the Legal Aid Sentencing and Punishment of Offenders Act 2012, and in particular the new exceptional funding regime in s.10 of that Act. Ever since, The Law Society and PLP have formed a successful partnership evidenced over the past few years by way of successful litigation, the implementation of training and legal education programs building on capacity and awareness to increase the practical accessibility of ECF and collaboration on making the Society's Legal Aid Means Test campaign a successful one. Funding in 2019–20 included a program of strategic litigation to supplement the Means Test campaign and funding in 2020–21 continues this important work supporting access to legal aid.

Best Practice Innovation – Crisis

Crisis provided PLP for two years to a total value of £100,000 through their Best Practice Grant Innovation Programme. The funding will enable PLP and its partners to develop two "specialist support hubs" to address systemic unfairness that causes or prolongs homelessness. The funding will allow PLP to expand its existing EU Settlement Scheme hub to focus on welfare benefits (particularly benefit sanctions), and increase PLP capacity to provide vital public law resource to frontline specialist advisors and lawyers. PLP lawyers assist Law Centres and Skylight centres, as well as other frontline advice organisations, with complex cases, deliver public law training to our partners, develop leaflets and other materials and identify systemic issues with a view to bringing strategic litigation.

Purposes of restricted funds (continued)

Community Justice Fund – Access to Justice Foundation

The Community Justice Fund is focused on helping specialist social welfare legal advice organisations be effective and sustainable in the face of responding to COVID-19. Via the Fund, The Access to Justice Foundation awarded PLP flexible support to the challenges arising from the Pandemic in ways that best met its needs. PLP used the grant to facilitate the expansion of its public law support hub, including making a sub-grant to the Law Centres Network to enable local Law Centres to participate in the hub. The grant also enabled PLP to adapt and improve its infrastructure including paying for additional support staffing to implement the additional HR, IT and office work required to respond to the pandemic internally, minimising impact on our lawyers and other front-facing staff.

Rule of Law – AB Charitable trust

AB Charitable Trust have provided general support funding to assist PLP continuing to conduct strategic litigation limiting the inappropriate exercise of executive power, achieving positive systems change and achieving effective regulatory functions at a time of great constitutional change in the UK.

Rule of Law –TLEF

The Legal Education Foundation have provided funding to proactively develop PLPs work programme relating to Brexit issues by creating capacity to work with partners and inform the debate through producing briefing notes for key stakeholders.

Rule of Law – Unbound Philanthropy

Unbound Philanthropy have provided general support funding to assist PLP continuing to conduct strategic litigation limiting the inappropriate exercise of executive power, achieving positive systems change and achieving effective regulatory functions at a time of great constitutional change in the UK.

Settled Status Hub – New Philanthropy Capital (NPC) Transition Advice Fund

Anyone currently living in the UK who is an EU citizen will have to apply to the Settled Status Scheme by 30 June 2021 in order to be allowed to stay in the country. New Philanthropy Capital, through the Transition Advice Fund, have provided PLP with £48,500 over 12 months to ensure legality and fairness within the Settled Status Scheme. We seek to achieve this by providing specialist support and training to organisations who are providing frontline advice to people who wish to remain in the UK. Our support will be informed by the expertise of our research team who will monitor the Scheme's implementation.

Strategic Legal Fund (SLF) for Vulnerable Young Migrants

The SLF granted PLP funding for pre-litigation research, including obtaining counsel's advice, in respect of a challenge to the Home Office's policy of removing individuals from the UK without serving removal directions or otherwise providing them with written details of the flight on which they would be removed.

Strategic Partnership Project – Lankelly Chase Foundation

The Lankelly Chase Foundation has provided funding to explore how strategic litigation and other legal tools can be used to effect systemic change for people facing severe and multiple disadvantage. The work involves working with a Learning Partner and work with organisations who work with people facing severe and multiple disadvantage to build their understanding and skills relating to legal redress for the people they work with. The account closed the year with a negative balance due to the second year of the funded work starting in the final quarter of 2020/21 prior receipt of funding in the first quarter of 2021/22.

Welfare & Immigration Rights Post Brexit – Trust for London

Trust for London have provided a £150,000 grant over two years towards assist Londoners facing immigration and welfare rights issues arising in the post Brexit context. The funding will meet both the costs of specialist lawyers conducting strategic casework on immigration and welfare rights issues, as well as an academic lawyer to gather robust, empirical evidence on the operation of the EU Settlement Scheme. We propose to explore the evolving role of technology in the delivery of justice in these areas.

Research and Policy

Backbone Grant – Paul Hamlyn Foundation

Description to follow

Brexit Public Law Policy – The Legal Education Foundation (TLEF)

PLP takes no position on the UK's decision to leave the EU. PLP is engaged with Brexit given the Rule of Law and access to justice issues arising from what is the biggest legislative project in UK history. TLEF have provided £164,999 over 30 months to fund PLP to develop and enhance its ability to achieve impact through policy work, including non-litigation advocacy, analysis, awareness-raising and influencing. The grant also funds a second year of our 'SIFT' (Statutory Instrument: Filtering and Tracking) Project, designed to ensure that the many statutory instruments required for Brexit are monitored and that issues affecting disadvantaged groups are identified.

Fairer Systems – TLEF

TLEF have agreed to provide PLP funding of £393,000 over 3 years to ensure that the UK's systems for the exercise and control of executive power are fair and effective, amid Brexit and the rise of automated decision-making. PLP's legal and policy experts will monitor these systems, identify systemic problems, and work with others to challenge them in public debate and in the courts.

Constitutional Reform – AB Charitable Trust

AB Charitable Trust have awarded PLP a restricted grant of £30,000 per year for two years which, alongside funding from the Barings Foundation, meets the employment costs of a Research and Policy Fellow and supports our work to promote and evidence-led approach to constitutional reform, particularly in relation to the government's proposed reforms of judicial review. This post will ensure that PLP has the capacity to conduct pro-active research and gather evidence that supports evidence-based reform of judicial review, and to react effectively as the details of proposals emerge.

Constitutional Reform – Barings Foundation

The Barings Foundation have awarded PLP a restricted grant of £40,000 over two years which, alongside funding from AB Charitable Trust, meets the employment costs of a Research and Policy Fellow and supports our work to promote and evidence-led approach to constitutional reform, particularly in relation to the government's proposed reforms of judicial review. This post will ensure that PLP has the capacity to conduct pro-active research and gather evidence that supports evidence-based reform of judicial review, and to react effectively as the details of proposals emerge.

Constitutional Reform – Joseph Rowntree Foundation

The Joseph Rowntree Foundation awarded PLP of £80,246 over 2 years towards the costs of providing strategic leadership promoting an evidence-led approach to constitutional reform, particularly in relation to the government's proposed reforms of judicial review. The work requires significant input from members of PLP's Senior Leadership Team, particularly the Communications Director who is leading on developing its communications strategy; the Research Director who will oversee and supervise the collation of research to support its strategy; and the Director and Legal Director who will provide legal and strategic input into the communications strategy and engage in advocacy with Parliamentarians and others.

Education, Training & Events

Law and Technology – TLEF

The Legal Education Foundation (TLEF) have awarded PLP £20,000 to train public lawyers on how to challenge automated government decision-making. This work will prepare and deliver a training program which covers an introduction to automated systems in government, the laws governing automated government decision-making, and how to challenge automated decisions in practice.

LASP ECF (Extraordinary Case Funding) Clinic and Toolkit – Freshfields

Freshfields Bruckhaus Deringer LLP have provided funding for the production of a guide to setting up Exceptional Case Funding ("ECF") clinics in universities, pro bono units or other partner organisations; the delivery of training workshops to present the toolkit; and to provide subsequent support to organisations setting up ECF clinics.

Purposes of designated funds

Designated funds have been set aside by the trustees for a certain purpose. The trustees have set aside two funds as follows:

Amounts recoverable on casework (Work in Progress)

Purpose: To clearly identify Work in Progress assets in the balance sheet of PLP's audited accounts so as to distinguish them from PLP's freely available, unrestricted funds.

Office dilapidation and relocation fund

Funds set aside to cover the cost of dilapidations at the end of the office lease, or to meet other costs required to facilitate a move to new premises.

16 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2021 £	2020 £
Less than one year	80,650	80,650
One to Five Years	40,325	120,975
	120,975	201,625

17 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.