

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

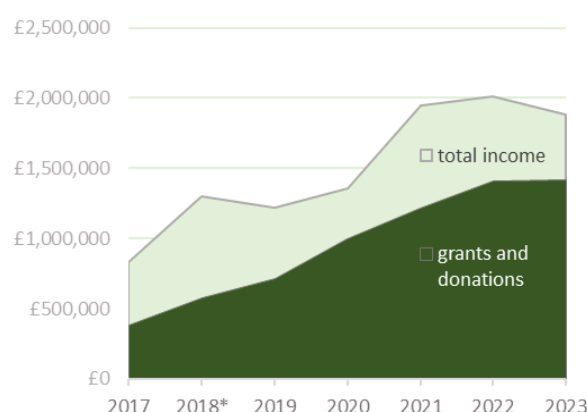
Fees from training courses and conferences (including sponsorship) recovered from lows during the pandemic with the return of in person events (2023: £94,909, 2022: £79,982).

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 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 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	<u>(305,244)</u>	<u>427,777</u>

	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	<u>(29,941)</u>	<u>(10,386)</u>
Net cash used in by investing activities	<u>(11,096)</u>	<u>(7,399)</u>
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	<u>1,731,918</u>	<u>2,048,258</u>

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					Support costs £	2023 Total £	2022 Total £
	Cost of raising funds £	Casework and Legal Advice £	Research £	Influencing (Policy, Information, Training) £	Governance costs £			
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

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.