

Company number: 02368562
Charity Number: 1003342



Public Law Project

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

The Public Law Project

Reference and administrative information

For the year ended 31 March 2024

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The Public Law Project

Reference and administrative information

For the year ended 31 March 2024

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

Chair's Report

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

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

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

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

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

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

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

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

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

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

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

Jonathan Senker, Chair

CEO's Report

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

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

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

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

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

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

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

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

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

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

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

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

Shameem Ahmad, CEO

Trustees' annual report

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

Objectives and activities

Role of trustees

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

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

Purpose and aims

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

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

The purpose and aims of the charity are, therefore:

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

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

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

Strategic Report

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

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

Anti-discrimination

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

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

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

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

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

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

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

Priority 1: A constitution that promotes accountability

Context

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

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

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

Raising awareness of unscrutinised treaties

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

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

Illegal Migration Act and Safety of Rwanda Act

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

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

Retained EU Law Act

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

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

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

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

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

Intervention in Liberty's case against the Home Secretary

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

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

Fighting discrimination

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

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

Context

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

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

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

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

Influencing the content of the DPDI Bill

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

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

Successfully engaging and influencing Parliamentarians

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

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

Influencing civil society, think tanks, government and the media

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

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

The Tracking Automated Government initiative grew in profile

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

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

Priority 3: A fair and humane immigration system

Context

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

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

Opposing the Illegal Migration Act

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

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

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

Afghan families

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

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

Asylum Transformation

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

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

Fighting the Rwanda policy at every stage

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

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

UK-Rwanda Treaty

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

Unfair accommodation

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

Priority 4: A just and non-discriminatory welfare system

Context

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

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

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

PLP's overpayment wins

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

Bereavement support payment case

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

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

Deductions research

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

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

Consultation on reforms to the work capability assessment

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

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

Recoverable Hardship Payment repayments refund scheme

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

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

Influencing Parliamentary committees

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

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

Priority 5: An effective and accessible legal aid scheme

Context

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

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

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

We engaged with the sector through the media

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

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

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

PLP research uncovered the scope of the legal aid crisis

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

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

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

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

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

PLP casework tackled difficult issues

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

We engaged and influenced Parliamentarians

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

Our work in Wales

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

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

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

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

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

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

Our plans for the future

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

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

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

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

Volunteers and interns

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

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

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

Fundraising

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

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

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

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

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

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

Financial Review

Support for our work – grants and donations

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

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

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

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

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

In-kind support from our partners

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

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

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

Income from charitable activities

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

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

Expenditure summary

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

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

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

PLP funds

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

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

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

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

Reserves policy

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

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

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

PLP funds and reserves

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

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

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

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



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

Principal risks and uncertainties

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

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

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

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

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

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

Governance & management

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

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

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

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

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

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

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

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

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

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

Related parties and relationships with other organisations

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

Statement of responsibilities of the trustees

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

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

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

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

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

Auditor

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

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

Jonathan Senker, Chair of the Board of Trustees.

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

Opinion

We have audited the financial statements of The Public Law Project (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

The other information comprises the information included in the trustees' annual report, including the strategic report and the director's and chair's reports, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of responsibilities of the trustees set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

DATE

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

The Public Law Project

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

For the year ended 31 March 2024

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

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

The Public Law Project

Balance sheet

Company no. 2368562

As at 31 March 2024

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

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

Jonathan Senker
Chair of the Board of Trustees

Statement of cash flows

For the year ended 31 March 2024

Reconciliation of net income to net cash flow from operating activities

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

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

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

c) Public benefit entity

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

d) Going concern

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

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

e) Income

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

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

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

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

f) Donations of gifts and services

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

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

1 Accounting policies (continued)

g) Interest receivable

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

h) Fund accounting

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

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

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

i) Expenditure and irrecoverable VAT

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

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

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

j) Allocation of support costs

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

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

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

k) Operating leases

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

l) Tangible fixed assets

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

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

- Fixtures and fittings 33.00% Straight line

1 Accounting policies (continued)

m) Amount receivable on casework (WIP)

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

n) Debtors

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

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

p) Creditors and provisions

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

q) Financial instruments

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

r) Pensions

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

s) Client monies

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

2 Income from donations and grants

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

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

3 Income from charitable activities

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

4a Analysis of expenditure (current year)

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

4b Analysis of expenditure (previous year)

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

Notes to the financial statements

For the year ended 31 March 2024

5 Net income for the year

This is stated after charging:

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

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

Staff costs were as follows:

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

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

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

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

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

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

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

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

7 Staff numbers

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

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

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

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

Notes to the financial statements

For the year ended 31 March 2024

8 Related party transactions

The following related party transactions occurred in 2024:

No trustees were reimbursed for expenses in the year.

No trustees received any gifts in the year.

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

The following related party transactions occurred in 2023:

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

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

These totaled £252.11

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

9 Taxation

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

10 Tangible fixed assets

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

All of the above assets are used for charitable purposes.

11a Non current debtors

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

11b Current debtors

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

Notes to the financial statements

For the year ended 31 March 2024

12 Creditors: amounts falling due within one year

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

All deferred income brought forward was released in the year

13 Deferred income

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

14 Pension scheme

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

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

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

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

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

16a Movements in funds (current year)

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

16b Movements in funds (prior year)

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

16 Movements in funds (continued)

Purposes of restricted funds

Casework and legal advice

Access to Judicial Review in Wales – Barings Foundation

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

Access to Public Law Remedies – Esmée Fairbairn Foundation

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

Access to Justice Foundation – Improving Lives Through Advice scheme

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

Justice Together Initiative – Justice Collaborations

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

Legal Aid – The Law Society

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

Litigation Strategies – Barings Foundation

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

Rule of Law – Unbound Philanthropy

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

Billing support – London Legal Support Trust

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

Purposes of restricted funds (continued)

Research

Benefits Deductions – Lloyds Bank Foundation

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

Constitutional Reform – AB Charitable Trust

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

Constitutional Reform – Barings Foundation

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

Constitutional Reform – Joseph Rowntree Charitable Trust

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

Fairer Systems – The Legal Education Foundation

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

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

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

Immigration and Welfare – Trust for London

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

Influencing (Policy, Training, Events)

Advocacy, Research and Events – Allen & Overy

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

Policy and Influencing – The Sam & Bella Sebba Charitable Foundation

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

IT project – Disrupt Foundation

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

Purposes of designated funds

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

Amounts recoverable on casework (Work in Progress)

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

Office relocation fund

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

Systems change and transition fund

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

18 Operating lease commitments

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

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

19 Legal status of the charity

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

Company number: 02368562
Charity Number: 1003342



Public Law Project

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

The Public Law Project

Reference and administrative information

For the year ended 31 March 2024

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The Public Law Project

Reference and administrative information

For the year ended 31 March 2024

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

Chair's Report

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

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

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

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

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

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

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

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

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

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

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

Jonathan Senker, Chair

CEO's Report

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

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

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

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

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

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

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

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

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

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

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

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

Shameem Ahmad, CEO

Trustees' annual report

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

Objectives and activities

Role of trustees

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

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

Purpose and aims

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

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

The purpose and aims of the charity are, therefore:

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

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

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

Strategic Report

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

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

Anti-discrimination

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

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

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

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

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

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

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

Priority 1: A constitution that promotes accountability

Context

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

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

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

Raising awareness of unscrutinised treaties

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

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

Illegal Migration Act and Safety of Rwanda Act

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

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

Retained EU Law Act

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

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

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

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

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

Intervention in Liberty's case against the Home Secretary

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

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

Fighting discrimination

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

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

Context

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

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

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

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

Influencing the content of the DPDI Bill

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

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

Successfully engaging and influencing Parliamentarians

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

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

Influencing civil society, think tanks, government and the media

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

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

The Tracking Automated Government initiative grew in profile

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

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

Priority 3: A fair and humane immigration system

Context

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

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

Opposing the Illegal Migration Act

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

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

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

Afghan families

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

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

Asylum Transformation

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

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

Fighting the Rwanda policy at every stage

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

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

UK-Rwanda Treaty

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

Unfair accommodation

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

Priority 4: A just and non-discriminatory welfare system

Context

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

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

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

PLP's overpayment wins

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

Bereavement support payment case

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

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

Deductions research

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

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

Consultation on reforms to the work capability assessment

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

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

Recoverable Hardship Payment repayments refund scheme

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

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

Influencing Parliamentary committees

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

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

Priority 5: An effective and accessible legal aid scheme

Context

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

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

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

We engaged with the sector through the media

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

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

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

PLP research uncovered the scope of the legal aid crisis

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

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

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

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

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

PLP casework tackled difficult issues

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

We engaged and influenced Parliamentarians

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

Our work in Wales

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

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

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

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

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

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

Our plans for the future

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

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

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

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

Volunteers and interns

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

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

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

Fundraising

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

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

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

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

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

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

Financial Review

Support for our work – grants and donations

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

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

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

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

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

In-kind support from our partners

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

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

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

Income from charitable activities

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

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

Expenditure summary

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

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

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

PLP funds

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

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

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

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

Reserves policy

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

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

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

PLP funds and reserves

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

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

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

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



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

Principal risks and uncertainties

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

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

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

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

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

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

Governance & management

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

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

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

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

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

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

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

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

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

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

Related parties and relationships with other organisations

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

Statement of responsibilities of the trustees

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

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

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The Public Law Project
Annual report
For the year ended 31 March 2024

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

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

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

Auditor

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

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

Jonathan Senker, Chair of the Board of Trustees.

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

Opinion

We have audited the financial statements of The Public Law Project (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

The other information comprises the information included in the trustees' annual report, including the strategic report and the director's and chair's reports, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of responsibilities of the trustees set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

DATE

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

The Public Law Project

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

For the year ended 31 March 2024

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

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

The Public Law Project

Balance sheet

Company no. 2368562

As at 31 March 2024

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

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

Jonathan Senker
Chair of the Board of Trustees

Statement of cash flows

For the year ended 31 March 2024

Reconciliation of net income to net cash flow from operating activities

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

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

1 Accounting policies

a) Statutory information

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

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

c) Public benefit entity

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

d) Going concern

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

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

e) Income

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

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

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

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

f) Donations of gifts and services

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

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

1 Accounting policies (continued)

g) Interest receivable

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

h) Fund accounting

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

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

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

i) Expenditure and irrecoverable VAT

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

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

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

j) Allocation of support costs

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

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

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

k) Operating leases

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

l) Tangible fixed assets

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

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

- Fixtures and fittings 33.00% Straight line

1 Accounting policies (continued)

m) Amount receivable on casework (WIP)

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

n) Debtors

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

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

p) Creditors and provisions

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

q) Financial instruments

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

r) Pensions

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

s) Client monies

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

2 Income from donations and grants

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

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

3 Income from charitable activities

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

4a Analysis of expenditure (current year)

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

4b Analysis of expenditure (previous year)

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

Notes to the financial statements

For the year ended 31 March 2024

5 Net income for the year

This is stated after charging:

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

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

Staff costs were as follows:

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

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

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

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

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

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

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

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

7 Staff numbers

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

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

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

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

Notes to the financial statements

For the year ended 31 March 2024

8 Related party transactions

The following related party transactions occurred in 2024:

No trustees were reimbursed for expenses in the year.

No trustees received any gifts in the year.

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

The following related party transactions occurred in 2023:

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

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

These totaled £252.11

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

9 Taxation

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

10 Tangible fixed assets

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

All of the above assets are used for charitable purposes.

11a Non current debtors

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

11b Current debtors

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

12 Creditors: amounts falling due within one year

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

All deferred income brought forward was released in the year

13 Deferred income

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

14 Pension scheme

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

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

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

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

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

16a Movements in funds (current year)

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

16b Movements in funds (prior year)

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

16 Movements in funds (continued)

Purposes of restricted funds

Casework and legal advice

Access to Judicial Review in Wales – Barings Foundation

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

Access to Public Law Remedies – Esmée Fairbairn Foundation

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

Access to Justice Foundation – Improving Lives Through Advice scheme

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

Justice Together Initiative – Justice Collaborations

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

Legal Aid – The Law Society

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

Litigation Strategies – Barings Foundation

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

Rule of Law – Unbound Philanthropy

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

Billing support – London Legal Support Trust

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

Purposes of restricted funds (continued)

Research

Benefits Deductions – Lloyds Bank Foundation

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

Constitutional Reform – AB Charitable Trust

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

Constitutional Reform – Barings Foundation

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

Constitutional Reform – Joseph Rowntree Charitable Trust

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

Fairer Systems – The Legal Education Foundation

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

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

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

Immigration and Welfare – Trust for London

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

Influencing (Policy, Training, Events)

Advocacy, Research and Events – Allen & Overy

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

Policy and Influencing – The Sam & Bella Sebba Charitable Foundation

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

IT project – Disrupt Foundation

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

Purposes of designated funds

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

Amounts recoverable on casework (Work in Progress)

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

Office relocation fund

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

Systems change and transition fund

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

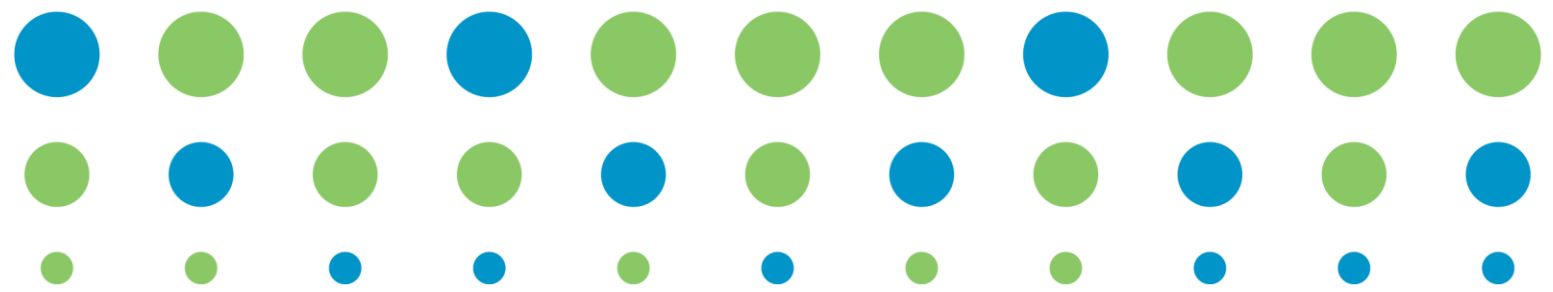
18 Operating lease commitments

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

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

19 Legal status of the charity

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



Post-audit report

Public Law Project

For the year ended 31 March 2024

August 2024

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Note The contents of this report are for the attention and information of the board and managers only. You may only disclose the contents of this report to third parties with our permission and we cannot be held liable for any reliance placed on the contents by third parties.

Executive summary

Results of our audit and proposed audit opinion

Our audit was conducted in accordance with our audit strategy, sent to you on 06 March 2024. No changes were identified to our planned approach during our audit. As a result, we can confirm that we anticipate issuing an unmodified audit opinion in respect of the year ended 31 March 2024. We agreed some audit adjustments and these have been incorporated into the final draft accounts as set out in Appendix D.

The scope of our audit work is summarised in Appendix B, along with a reminder of our planned audit approach as set out within our audit strategy, this is included as Appendix C. We would be pleased to discuss our approach with you at your request. Any issues identified as a result of the audit, along with any conclusions drawn, have been fully documented within 'Significant matters', or as an 'Audit finding'.

Significant matters

We did not note any new Significant Matters this year. We provided an updated on the prior year point.

Audit findings

From our audit testing and review of your key controls, we identified matters to report to you as follows:

- Debtor management
- Quarterly control forms not signed off
- Credit card expenditure without supporting receipts
- Fixed fee income double-counted
- Issues with VAT returns

Full details of these findings, along with an update on previously raised points, are included in the 'Audit findings' section.

Key emerging sector issues in the year

We have included at Appendix A details of various matters within the sector that we consider may be of relevance and interest to you.

Please extend our thanks to Chris Igoe, Yvonne Raptis and all other staff for all their help with the audit. If you would like to discuss any aspect of your audit, then please do contact Noelia Serrano.

Significant matters

We have not noted any new Significant Matters this year.

Follow up on prior year significant matters

- **Changes to Case Management and Accounting Systems**

Over 2023/24 Public Law Project used Lawfusion as the accounting system for the first part of the year and Quickbooks for the second part of the year. We have reviewed the transfer of accounting data from one system to the other and have not noted any issues.

As the financial accounting is now maintained on QuickBooks and the legal case management on Lawfusion, it will be important to ensure that legal records are consistent across both systems. We note that the disbursements value per the accounting system matches the value on QuickBooks at year-end and that you ensure the systems are reconciled.

Management response
I am pleased that no issues have been noted in relation to the transfer of our general accounts to Quickbooks and reconciliation of the two systems. We look forward to having less reliance on Lawfusion for financial accounting and benefitting from Quickbooks' improved functionality and efficiency in the new financial year.

Audit findings

Our audit is not a comprehensive review of systems and controls, but this section covers key findings which we felt should be reported to you.

Debtor management

We have included an audit adjustment in Appendix D for £154,500 of income due from Lankelly Chase in May 2023, but received and accounted for in April 2024.

We understand that Public Law Project maintains a document of all restricted grants due to the charity so that any amounts due to the charity are actively monitored and chased if overdue. However there is no equivalent document for unrestricted grants, resulting in the late payment of this grant not being noted by the charity for several months.

We recommend that you ensure both unrestricted and restricted grants are monitored so that any overdue payments are chased in a timely manner.

Management response

We agree with the recommendation and have taken steps to ensure responsibilities are clear between the finance team, grants manager and relevant budget holders.

Quarterly control forms not signed off

Per Public Law Project's policies, quarterly review forms should be prepared and signed off on a timely basis each quarter.

We note that preparation of the control forms was delayed over 2023/24 due to unplanned staff absence in the finance team. The returns for Q3 and Q4 were not completed until July 2024, i.e. many months in arrears.

Where control forms are not prepared and reviewed on a timely basis there is an increased risk that errors or failures to follow correct processes will not be picked up.

We recommend that the control forms should be prepared and reviewed on a timely basis in future.

Management response

We agree with the recommendation and importance of prompt review of the control forms. Since the year end the COO and Finance Manager have further segregated their duties and the importance of the COO completing these reviews will be even more important (and

informative for the COO) than when they involved documenting and reviewing much of their own work.

Credit card expenditure without supporting receipts

We noted one item of expenditure where no supporting receipts were available. The expenditure related to a meal for trustees and senior leadership and was paid by credit card.

It is important to ensure the same level of control is applied to expenditure via credit cards as through other means such as via invoice. All expenditure via credit cards should be supported by documentation such as invoices or receipts and appropriately authorised.

Management response

This is noted and agreed. Since the year end the COO is filing receipts when expenses are incurred rather than waiting for the report of the previous period's credit card expenditure which reduces opportunities for documentation to be misplaced.

Fixed fee income double-counted

We noted one commercial case where work was charged on a fixed-fee basis that was double-counted within the accounts; the item was included both within WIP, as time had been recorded on the case, but also within debtors, as the case had been invoiced.

While the effect of this item was trivial to the accounts and so we have not included this in the list of adjustments, we recommend that in future, checking the treatment of work charged to third parties on a fixed fee basis should form part of your year-end checks to avoid double-counting of income.

Management response

This item has been noted and will be investigated further. We agree the recommendation to include this issue in the year-end checks.

Inconsistency between VAT returns and accounting system

During the audit we flagged a variance between the VAT amount payable as per your accounting system and as per your VAT return. As the return is made based on data in the accounting system, there should be not variance between the two. While the accounts showed VAT payable at year-end of £20,328, the VAT return showed a larger amount payable of £32,328, a variance of £12,000.

We asked you to review VAT workings over the year as there is a risk either that VAT liabilities have been under-recognised in the accounting system or that VAT overpayments have been made to HMRC.

From an initial review you identified an error in the Q3 VAT return overstating the liability to HMRC by £2,927, reducing the variance between the accounts and the VAT returns. The remaining variance of £9,073 remains under investigation.

In future we recommend that that VAT accounts should be reconciled to the VAT return at each quarter and any variances promptly investigated.

Management response

At the time of writing this issue requires further investigation as to what is causing the accounts and returns produced by Lawfusion not to reconcile. We intend to work with a VAT specialist at Sayer Vincent (outside the scope of the audit) and liaise with Lawfusion's support providers to identify the exact cause so that this can be remedied going forward. We agree the recommendation that the VAT accounts are reconciled to the VAT return and will update the relevant financial controls to ensure this is done.

Follow up on prior year post-audit report points

- **Classification of income streams**

In the prior year we noted three income streams that has been incorrectly classified between restricted and unrestricted funds. We did not note any issues with the classification of income this year.

Appendix A – Emerging issues and good practice

These are matters which you may find helpful, consisting of notes and information on new developments relevant to you, and possible improvements to implement what is considered best practice.

We also provide regular updates on emerging issues through our monthly newsletter. If you would like to receive our newsletter please sign up on our [website](#).

Governance

New Charity Commission guidance: Accepting, refusing and returning donations

The Charity Commission has issued new [guidance](#) in March 2024 to help charities facing difficult decisions about donations. The guidance is issued in the context of concern that trustees could allow personal views or external pressures to influence a funding decision, that may be in conflict with the charity's purpose and best interests.

The guidance reiterates that trustees should always start from a position of accepting donations, but occasionally may face a difficult decision over whether to refuse or return a donation. In such scenarios, the guidance provides a framework to allow an informed discussion at board level.

The guidance also provides a useful reminder on a number of related topics such as:

- circumstances where a donation must be returned;
- The assessment of anonymous donations;
- Having a clear policy on accepting, refusing and returning donations; and
- When you need to report a serious incident to the Commission if you decide to refuse or return a donation.

Improving Board oversight of Cybersecurity

Cyber governance focuses on a top-down approach to managing and mitigating risks associated with security concerns around the organisation's use of digital technologies.

If your organisation is looking for board level support in this area, you could consider becoming members of CXB – Cyber Governance for boards. CXB advertise themselves as a not-for-profit forum, run by non-executives, for non-executives, including charity trustees.

Governance

Membership is free and their aim is to support individual non-executive directors to increase their knowledge, skill and confidence in cybersecurity via workshops and webinars, shared insights and mentoring schemes. More information can be found at the following [link](#).

The Economic Crime and Corporate Transparency Act 2023

The Economic Crime and Corporate Transparency Act (ECCTA) received Royal Assent on 26 October 2023. The act amends the Companies Act 2006, introducing new and enhanced powers to UK authorities including Companies House, allowing them to play an important role in fighting financial crime and improving transparency over corporate entities.

The first set of changes were introduced on the 4th March 2024, predominantly aimed at enhancing the regulatory remit of Companies House. Further details of the changes can be found on our [website](#).

The full detail of the ECCTA can be found [here](#).

Charities Act 2022 changes introduced in March 2024

The Charity Commission has updated its' [guidance](#) on changes being introduced by the Charities Act 2022, to include a summary of changes that came into force on 7 March 2024. These changes include:

- **Making changes to governing documents** – new statutory powers that trusts and unincorporated associations can use to make changes to their governing document. Further guidance is provided by the Commission [here](#).
- **Charity mergers** – new rules will allow most gifts to charities that merge to take effect as gifts to the charity they have merged with.

The Commission provides further guidance on charity mergers [here](#).

There are also other provisions giving the Commission power to authorise trustee payments for work for their charity where it would be inequitable not to do so (further information can be found [here](#)) and to confirm defective (or potentially defective) trustee appointments (guidance revised [here](#)).

Governance

Charity Commission: 5-minute guides and Trustees' quiz

The Charity Commission have launched an online quiz, alongside their 5-minute guides to support trustees in understanding the key requirements of their role. The 5-minute guides are available in written and video form and can be found [here](#). They cover the following topics:

- Delivering purpose;
- Managing conflicts of interest;
- Reporting information;
- Safeguarding people;
- Making decisions; and
- Managing finances

The quiz presents multiple-choice questions based on everyday scenarios that trustees may encounter in running their charity and aims to be a quick and engaging tool to support trustees identify skills and knowledge gaps. It can be accessed via the following [link](#).

Charities and social media

In September 2023 the Charity Commission released guidance to help trustees understand how their legal duties apply when their charity uses social media and what to consider if issues and incidents arise.

The key recommendation is to adopt a social media policy and put in place internal controls over use of social media. It also includes guidance on use of social media for fundraising. The guidance can be found [here](#).

Charity Commission filing changes

The Charity Commission has introduced the “My Charity Commission Account” platform through which charities can access the Commission’s services, including for filing financial statements and the annual return.

This can be accessed at <https://my-charity-account.charitycommission.gov.uk/>. Each charity’s named contact with the Commission should have been invited to set up an administrator account on the new system.

The new platform has been live since July 2023, with all statutory filings now only being possible via this system.

Governance

More information, including the regulator's long term ambition to create a direct form of online communication between trustees and other parties that use their online services, can be found in the following [blog](#) from the Charity Commission.

Charity Commission update CC8: Internal financial controls for charities

In April 2023 the Charity Commission updated its CC8 guidance on internal financial controls and associated checklist to recognise the reality of charity finances in the digital age.

There are new sections on cyber security, mobile payment systems such as Google Pay and Apple Pay, donations of crypto assets and accepting hospitality. Other sections that have been updated include fundraising and holding public collections, making payments to related parties and operating internationally.

The guidance and checklist can be found [here](#).

Financial Reporting Council (FRC): Minimum standards for audit committees

In May 2023, the FRC issued their minimum standard for Audit Committees of FTSE 350 companies, however other smaller entities may choose to apply the standard to demonstrate good governance.

The standard covers:

- Tendering and rotation of external auditors;
- External auditor access to staff and records;
- Reviewing and monitoring the external auditor's independence and objectivity;
- Oversight and provision of non-audit services; and
- Reporting to the full board how it has discharged its responsibilities with respect to the external audit.

A copy of the standard can be found [here](#).

Accounting and reporting

Upcoming changes to FRS 102

At the end of March 2024, the FRC issued [amendments to FRS 102](#), *The Financial Reporting Standard applicable in the UK and Republic of Ireland and other FRSs – Periodic Review 2024*, which is effective from 1 January 2026 (although early adoption is permitted).

The changes are broadly in line with those that we have previously communicated to you and predominantly relate to a new model for revenue recognition and accounting for operating leases, as well as other incremental improvements and clarifications. Further detail can be found on our [website](#).

Companies House – Software only filing of accounts will be phased in.

Companies House have confirmed their intention to move to a software only approach for company accounts filed with the regulator. This will mean that companies will no longer be able to file accounts on paper or using the Companies Online service.

A timetable for phasing in this approach will be communicated to companies once the Economic Crime and Corporate Transparency Bill achieves Royal Assent, which is anticipated to give the regulator the mandate to decide how companies file their accounts. Early adoption is encouraged. More information can be found [here](#).

A list of software providers that have this capability, that have been tested by Companies House can be found [here](#).

We will keep you informed of future developments and exactly how this will impact charitable companies.

Events

We are currently running our programme as webinars alongside our other online resources.

Free webinars

20 September	Regulatory Update
4 October	Accounting systems
18 October	Assessing the VAT treatment of activities
1 November	Governance pit-falls
8 November	VAT recovery and charity reliefs
15 November	Accounting Update
13 December	Maximise your fundraising ethically

Recordings of all our most recent sessions are available for free, on request. If you have missed any webinars from our current series and would like to catch up, please email events@sayervincent.co.uk.

Visit our website for further details and a full list of our past and future events:
www.sayervincent.co.uk/events.

Appendix B – Scope of our audit

The objective of the statutory audit is to enable us to give an opinion as to whether the financial statements show a true and fair view of the results for the year and the state of affairs at the year end and whether the information contained in the trustees' annual report is consistent with the financial statements. As part of our work we also review whether the financial statements comply with relevant accounting standards and the Statement of Recommended Practice (SORP) for charities. We design audit tests to provide assurance that the financial statements are free from material error and to enable us to have a reasonable expectation of detecting material misstatement in the financial statements or accounting records resulting from irregularities or fraud. However, our audit is not a comprehensive review of your systems and controls.

The primary purpose of an audit is to report our opinion in the audit report attached to the financial statements. Although it is not explicitly stated, an unmodified audit report means that we:

- Did gather adequate audit evidence to support the assertions in the financial statements
- Are satisfied that the books and records are in agreement with the financial statements
- Received all the information and explanations we considered necessary for the audit
- Are satisfied with the disclosures in the notes to the financial statements

We do not audit the trustees' annual report, but we do check that this is consistent with the financial statements and confirm this in our audit report. However, the audit procedures are designed to give us reasonable assurance that the financial statements, taken as a whole, are free of material misstatement. It is the responsibility of the board to ensure, as far as possible, that accurate and reliable accounting records are maintained and to operate appropriate controls to prevent and detect fraud and error. It is also the board's responsibility to take necessary steps to ensure that they are aware of all information relevant to the audit and that this has been communicated to us. The points we make in this report are matters we felt would be useful to bring to your attention, rather than a comprehensive review.

We undertook a statutory audit in accordance with our engagement letter dated 23 May 2019.

Materiality

For the purposes of our audit, we assess materiality by considering factors such as the gross income, surplus or deficit for the year, gross assets and net assets. This results in an overall materiality level for the audit which this year was set at £40,000. If accumulated errors exceed this level, then we require adjustments to be made to the financial statements or we modify our audit report.

We also assess appropriate levels of materiality for particular types of transactions. For example, all payments to trustees are material. Similarly, unusual transactions would be selected for testing, e.g. a loan. So we use our judgement when selecting individual transactions for testing, rather than simply testing high value items.

In the course of our audit, we reviewed transactions and balances which fell below our materiality threshold. We report all errors or misstatements detected during the audit, unless they are clearly trivial, for which our threshold is £2,000.

Amendments to the financial statements

During our audit we identified potential audit adjustments, which we discussed with you. We agreed that these adjustments were significant in the context of the accounts, either on their own or cumulatively. Therefore you have adjusted the accounts for these items. You have also adjusted the accounts for some less significant items that, despite being a lower value, were judged to clarify the financial position and performance of Public Law Project.

The amendments are listed in Appendix D

As trustees who are responsible for the preparation of the financial statements, you are asked to confirm in the letter of representations that no further adjustments are required.

Immaterial unadjusted items

We did not identify any other potential adjustments during the audit.

As trustees who are responsible for the preparation of the financial statements, you are asked to confirm in the letter of representations that no further adjustments are required.

Independence and objectivity

We operate a number of checks to ensure that we continue to act independently. We have enquired whether any partners or staff have a connection to Public Law Project, its staff or board.

We are not aware of any matters which would impact on our independence and objectivity as auditor.

Audit process

The audit proceeded as planned and according to the agreed timetable.

We can confirm that the audit opinion will be unmodified.

Fees

The fee for the audit is £10,800 excluding VAT, in line with the amount estimated in our audit strategy.

Appendix C – Planned audit approach

The key audit risks identified at the planning stage and presented in our audit strategy document are set out in the table below.

Audit risk	Audit approach
<p>Financial sustainability</p> <p>Public Law Project receives the majority of funding from grants. Sufficient funds need to be secured for future years to meet the charity's costs.</p> <p>Some grant funding has been lost over the year including from Esmée Fairbairn and Lankelly Chase. Public Law Project stopped backfilling some roles in response, to reduce the charity's cost base. You are expecting a deficit for 2023/24.</p> <p>The charity has budgeted income from high net worth individuals (HNWIs) for 24/25. As a new income source there is a high degree of uncertainty about receipt of this funding.</p> <p>You are required to assess whether it is appropriate for the accounts to be prepared under the going concern assumption. It is therefore important for trustees to have reviewed this and evidenced their decision making process. Trustees must be able to demonstrate how the charity could survive if unsecured income is not raised, so it may be helpful to provide a "reasonable worst case scenario" budget for these purposes.</p>	<p>We will review budgets and cash flow forecasts covering a period of at least 12 months from the date of approval of the trustees' annual report and financial statements.</p> <p>We will review the trustees paper outlining the going concern position of The Public Law Project and assess any assumptions used. Please use this link to access our detailed guidance.</p> <p>We will understand the processes trustees use in identifying and managing business risks.</p>
<p>Income completeness and classification</p> <p>Public Law Project receives income from a number of sources including grants and legal aid. The income recognition criteria for charities are complicated and so there is</p>	<p>We will agree a sample of income from the accounts to documentation, e.g. grant agreements and correspondence with the funder.</p>

Audit risk	Audit approach
<p>a risk that income may be misclassified or recognised in the wrong period.</p>	<p>We will agree income from the minutes to the accounts for completeness.</p> <p>We will review a sample of transactions after the year end and ensure these are recognised in the correct period.</p>
<p>WIP valuation and completeness</p> <p>A portion of the charity's net assets is tied up in work in progress (WIP). WIP is complicated to calculate as the value of cases depends on a number of factors including lawyer time on cases, type of case, and confirmation or otherwise of interpartes rates. WIP is calculated quarterly on an excel document.</p> <p>Due to the complications of the WIP calculation, there is a risk of human or formula error in calculating WIP.</p>	<p>For a sample of cases, we will agree WIP per the accounts to supporting documentation including court orders and time reports from the casework system.</p> <p>We will agree a sample of hourly Legal Aid Agency rates in use to LAA rate tables.</p> <p>We will review WIP uplifts for interpartes cases to ensure these are reasonable.</p> <p>We will review conditional funding agreements and confirm that these have been appropriately treated.</p> <p>We will review the spreadsheet for WIP for formula error to ensure all cases are appropriately included in the total.</p>
<p>WIP recovery</p> <p>The WIP balance per the accounts is written down by 28% to reflect likely recovery based on past experience.</p> <p>The charity has also earned more income from legal help cases over the 23/24 year and the average recovery on these may be higher than recovery on certificated cases.</p> <p>As part of the year-end process, you intend to perform a more detailed review of actual recoverability on recent certificated and</p>	<p>We will review your workings to demonstrate recovery of prior year WIP. We will review the formulae and sample test these to gain assurance over data integrity. We will also discuss the process you have followed with management to ensure this is reasonable.</p> <p>We will review the formulae for WIP calculation to ensure write-downs are consistently applied.</p>

Audit risk	Audit approach
<p>legal help cases, and may adjust the write-down on the basis of this review.</p> <p>Due to the size of the WIP balance, there is a risk of misstatement if the write down is not appropriately estimated.</p>	
<p>Risk that procedures will not be followed</p> <p>We are required to consider whether it is possible for a manager or trustee to use their status and authority in a way that undermines the purpose of the established internal controls. The auditing standards state that this is always a significant audit risk regardless of the size or type of charity. For example, a manager might backdate a contract to bring it into a financial year to make the results match expectations.</p>	<p>During our audit testing, we sample test transactions to supporting documentation, review the timing or 'cut-off' of transactions at the financial year end, including looking with the benefit of hindsight at the reversal of transactions in the next financial year, and we look at any accounting estimates that have been made by managers.</p> <p>When looking at accounting estimates, we consider the level of judgement that managers and trustees have used and ensure that we understand the basis of any assumptions that underpin the estimate.</p>

Appendix D – Audit adjustments

Adjustments made to the financial statements

		Debit £	Credit £	Movement in funds £
Net movement in funds per draft accounts				(199,919)
1.	Recognise Lankelly Chase income due in the year but paid after year-end			
	Accrued income	154,500		
	Unrestricted grant income		154,500	154,500
2.	Public Law Project adjustment to accruals			
	Expenditure	1,269		
	Accruals		1,269	(1,269)
3.	Public Law Project adjustment to recognise bank interest due at year-end			
	Accrued income	1,996		
	Interest income		1,996	1,996
Net movement in funds per final accounts				(44,692)

Appendix E – Contact details

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