

REGISTERED COMPANY NUMBER: 04930926 (England and Wales)
REGISTERED CHARITY NUMBER: 1101906

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
LONDON LEGAL SUPPORT TRUST

LONDON LEGAL SUPPORT TRUST

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FOR THE YEAR ENDED 31 DECEMBER 2021

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LONDON LEGAL SUPPORT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

About LLST

The London Legal Support Trust works to support law centres and legal advice agencies in London and the South East by providing them with grant funding alongside other forms of support. We do this by holding large fundraising events, most notably the London Legal Walk, and then delivering the funds raised to the agencies where they are most needed through grant rounds. We offer our knowledge and experience of the sector to help the agencies to become more sustainable and help to partner them with law firms and chambers who want to help them ensure that the law is fair.

Our People

Our President

The Rt. Hon The Lord Burnett of Maldon

Our Patrons

Lady Hale Baroness Hale of Richmond
The Rt. Hon Sir Terence Etherton
The Rt. Hon. Lord Clarke of Stone-cum-Ebony
The Rt. Hon Sir Charles Haddon-Cave
The Rt. Hon Lord Thomas
The Rt. Hon Lord Judge
The Rt. Hon Lord Neuberger
The Rt. Hon. The Lord Phillips of Worth Matravers

Our trustees

Richard Dyton (Chair)
Conchita Anastasi (appointed on 28 July 2021)
Candice Carboo-Ofulue (appointed 28 July 2021)
James Harper
Sophie Hay (appointed 28 July 2021)
Graham Huntley
Amanda Illing
Joy Julien
Sarah McKeown
Katharine Pasfield
Melanie Pope (appointed 28 July 2021)
Rodger Pressland (treasurer)
Marc Sosnow
Jeremy Thomas (resigned 1 March 2021)
Emma Turnbull
Joanna Vincent (appointed 28 July 2021)
Alistair Woodland

LONDON LEGAL SUPPORT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Key personnel

Nezahat Cihan – CEO (Company Secretary)
Bob Nightingale – Head of Fundraising
Philippa Hicks – Events Manager
Rosa Coleman – Development Officer
Florence Garnham – Events Assistant (left 3 December 2021)
Nicole Lilauwala – Philanthropy and Partnerships Manager (left 14 April 2021)
Elizabeth Harper – Communications & Marketing Officer (left 21 December 2021)
Nicola Hewitt – Development and Partnerships Manager (from 11 October 2021)
Emma Thirkill-Kirk – Communications and Marketing Officer (from 1 December 2021)
Lily Jane Smith – Events and Fundraising Officer (from 15 December 2021)

Our address:

London Legal Support Trust
1 Lady Hale Gate,
Gray's Inn, London
WC1X 8BS
Tel: 020 7092 3972
E-mail: info@llst.org.uk
Twitter: @londonlegal
www.londonlegalsupporttrust.org.uk
Company no: 04930926
Charity no: 1101906

Our Auditors:

Haysmacintyre LLP
10 Queen Street Place
London
EC4R 1AG

Our Bankers:

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

LONDON LEGAL SUPPORT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

London Legal Support Trust exists to provide public benefit through supporting free legal advice agencies that provide vital services to their local communities, in line with Charities Commission's guidance on public benefit. In doing so, we work in partnership with the legal profession to promote and encourage support to charities in the legal sector.

LLST's work means that many of the poorest and most vulnerable people in the region receive legal advice and/or representation who otherwise would be unable to access it. Thanks to LLST's beneficiary agencies, people are able to deal with the legal problems they encounter in their lives, for example when facing homelessness, or living in appalling conditions, older people needing community care, women and children seeking to establish themselves after being trafficked, refugees, people who are facing employment or welfare benefit problems and those with mental health issues. Our ultimate aim is to ensure free legal services exist to provide life changing advice services to those who need them most.

Our Activities /Achievements

Events



London Legal Walk is traditionally our biggest fundraising event. In 2019 15,000 walkers including judiciary, barristers, solicitors, paralegals, clerks, law students and other legal community members walked to raise over £895,000 for free legal advice services in London.

In 2020 we had to replace the traditional walk with remote and virtual challenges and managed to raise £540,000. For 2021 we held the traditional walk but it had to be in October once the COVID restrictions had been relaxed. While that wasn't the same as our normal Summer walk, firms and chambers still did their best to support us and the walk raised over £645,000 despite the cold wet and dark.

"The need for free legal advice is now more urgent than it has ever been"

The Rt. Hon the Lord Burnett of Maldon
The Lord Chief Justice of England & Wales

Support for our events:

The support we receive from the Law Society is outstanding. All the 50 largest City firms in London support the Trust, as well as many smaller firms throughout London and the south east. The number of chambers and in-house legal departments that now support the Trust continues to increase. Support from the Judiciary is also increasing with judges from courts and tribunals throughout our area of benefit leading our events.

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Support for our events (continued)

"It is incredibly important that the legal profession should get together to raise money to provide legal help and advice services for people who cannot afford to pay for it but don't qualify for legal aid"

Baroness Hale
President of the Supreme Court

Walk the Thames

A half or full marathon that starts in London Bridge or Putney and ends in Hampton Court. This event is normally held in October but had to be cancelled in 2020 due to Covid 19 restrictions and was moved to May 2021. The event had 130 walkers from 23 organisations and raised £14,970.

Regional walks



We continue to organise the walks in Guildford, Eastbourne, Tunbridge Wells, Hastings, Brighton, Chichester, Reading, Southampton, Oxford and Hackney. These raise funds for the advice centres in their local areas.

Many of the walks had to be cancelled/changed in format in 2020, due to the pandemic, but 2021 saw a return across the regions, in the more usual format. The regional events raised £80,456 (2020: £42,545) between them.

Other fundraising events

The Legal 10xChallenge raised: £19,299.

The Big Half Marathon: £3,776.

The London Marathon: £14,541

The Brighton Marathon: £5,658

The London – Brighton Cycle: £7,672

Legal Walkies: £3,811

The Great Legal Quiz: £4,543

The Great Legal Bake: £6,780

Walk the Thames: £17,155

Royal Parks: £4,487

Individual and Corporate partnerships

Payroll Giving and Champions for Justice

These are still relatively new fundraising initiatives for LLST. We continue to work on these schemes to ensure that they will raise additional funds for free legal services in the longer term.

LONDON LEGAL SUPPORT TRUST

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Partnership Work with other funders

Advice Workforce Development Partnership -

Following a presentation of findings from Advising Londoner's research at London Funders Advice Network, a group of main advice funders, including Trust for London, The City Bridge Trust, National Lottery Community Foundation, London Legal Support Trust and Greater London Authority (GLA), set up a task-and-finish group to discuss the workforce crisis in the advice sector in London. The task group was joined by Law Centres Network, Advice UK, Advice Services Alliance (ASA), Refugee Action, some service delivery organisations like Toynbee Hall and University House Legal Advice, and more funders, including Legal Education Foundation and Paul Hamlyn Foundation. The discussions led to a piece of research that was commissioned in September 2021.

This work is led by LLST, and the partners involved are awaiting the result of the research to talk about the next steps.

Greater London Authority (GLA) London Advice Coordination Group

Following COVID 19, GLA set up a London Recovery Board to work with partners to help Londoners recover from COVID. Under this Board, GLA set up a London Advice Coordination Group to identify opportunities, help work through challenges, and recommend tangible actions that partners in the London Recovery Programme can take to strengthen the coordination of advice across the capital.

LLST is a member of this coordination group.

London Community Response

London Community Response (LCR), a partnership of over 67 funders who came together shortly after the pandemic hit the country to ensure flexible and responsive funding was available for charity and other civil society organisations that help people affected by COVID 19, continued into 2021. Like many other funders, LLST aligned some funding to LCR and proactively helped the Advice Theme to deliver much-needed funding as quickly as possible. London Funders, the umbrella group for funders, analysed the data collected through all five waves of funding rounds, drafted lessons learned that could help future collaborations and disseminated useful information that emerged from this massive collaboration.

LCR distributed £57.5m to London's civil society organisations through five waves of funding during COVID 19 and LLST helped to deliver a portion of this funding under the advice theme.

Community Justice Fund

Community Justice Fund, a dedicated funding pot for specialist legal advice providers in the UK, was initiated by our sister organisation, Access to Justice Foundation (ATJF), during COVID. This initiative was developed similarly to LCR to raise much-needed funding for legal advice services across the country. LLST is a member of CJF's steering group.

LLST contributed some funding to CJF and helped to assess applications for London and the Southeast.

Improving Management and Infrastructure – Centres of Excellence (COEx)

With generous continuous support from the City Bridge Trust, and the National Lottery Community Foundation, LLST has continued to maintain and develop the Centres of Excellence (COEx) scheme, which is a diagnostic process to assist not-for-profit agencies providing specialist legal advice to identify their strengths and weaknesses and help LLST to assess how it can further support them. Our COEx are specialist legal advice centres such as law centres, citizens advice and other advice agencies.

The programme is not a quality mark or simply a pass/fail assessment. It is an offer of support through an ongoing process of continuous development with some funding attached.

The purpose

Following cuts to legal aid and local government funding there has been a huge rise in the need for funding from LLST. This scheme aims to be strategic in the distribution of funds, as well as formalising and improving upon the support LLST can offer organisations.

The aim is to provide an element of core funding for specialist legal advice agencies in London and the south east, to

Improving Management and Infrastructure – Centres of Excellence (COEx) (continued)

help them become stable and remain viable in this particularly difficult climate. LLST wants to help these brilliant organisations improve their stability, so that they can focus on the work they do best - helping people with their legal problems.

The scheme reflects LLST's culture of wanting to fund organisations that have a progressive attitude, are client centred, and want to improve continuously.

The scheme provides LLST with valuable insight into the ever changing landscape for free legal advice centre managers, how they are operating, and where support would make the greatest impact.

London Specialist Advice Forum

The London Specialist Advice Forum was created after a need was identified for Centres of Excellence agencies to have a space to share ideas, discuss issues, and offer peer support. First launched in 2020, the Forum grew further throughout 2021, with four Forum meetings throughout the year. There were 280 attendees across the four Forum sessions of the year, with further sub-group meetings for more focused topics (such as funding streams, and community care).

We had speakers and attendees from a diverse range of organisations, including independent advice agencies, Law Centres, Citizens Advice, Advice Services Alliance, London Funders, and funders from the sector including the Access to Justice Foundation, Justice Together, City Bridge Trust, and Trust for London.

A steering group was established in 2021 to provide guidance and direction for the Forum, and ensure it remains sector-led. Regular Forum meetings provided a platform for a wide range of specialist legal advice providers in London and beyond to share their learning, experiences, and good practice. The diversity of attendees allowed for feedback to funders on the needs of the advice sector, and ensured better communication on ongoing projects to avoid duplication and wasted resource.

Billing Coordinator Project with the Legal Education Foundation

Building on a pilot project LLST did with South West London Law Centre, LLST formed a partnership with the Legal Education Foundation to support further legal advice agencies with their legal aid billings. This project aims to provide training and financial resources to a number of legal advice agencies to do their legal aid billings efficiently. Two billing coordinators were placed across three advice agencies, beginning in August and September 2020.

The difficult circumstances of Covid-19 made it difficult for agencies to get the maximum benefit from their coordinators. Therefore, we extended this project until January 2022 to allow the agencies more time to embed their coordinators and maximise income.

A dedicated staff member for billing allowed agencies to address any outstanding backlog cases to be reviewed and processed. Throughout 2021, over 180 bills were progressed (sent to the Legal Aid Agency, approved and paid, or progressed in another way), and over £300,000 of income was generated for the three advice agencies. This figure includes income from the Legal Aid agency under: Backlog Certificated cases, Certified Cases, Inter Partes, and Payments on account.

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Money Saving Project

LLST continues to support free legal advice organisations through providing money saving groups, education about discounts or exemptions available to charities and managing in kind donations from law firms or chambers. This element of our work is called the “Every Penny Counts” project and has involved building core relationships with suppliers to ensure best value for the group of charities as a whole. Specific arrangements exist to save money for charities with regard to stationery, photocopiers and printers, franking machines, energy costs, software, hosted cloud solutions, CRM systems, storage solutions, telephony and more.

The needs of advice agencies changed drastically throughout the pandemic. 2021 saw a continued drop of stationery group usage, and more requests for support with remote working and supervision, IT, and premises.

- We provided 8 referrals / quote requests for PPE.
- Approximately 4 IT hardware quotes
- 1 archiving quote requests

40 organisations also benefitted from training we funded on various topics including Costs and Billing, Hybrid Working, Reflective & Resilient Practice, GDPR, Charging Models, and more.

Partnership work with corporates **Direct Donations from City law Firms**

Other income has come from general donations (including substantial donations from Allen & Overy, Hogan Lovells, Freshfields Bruckhaus Deringer, CMS and the Allen & Overy Client Account Interest Scheme.

Marks and Spencer

LLST has continued to be the charity partner of M&S Chancery Lane. This enables LLST to raise funding through collection tins and promotional events in the store.

Distributing Grants

Total grants distributed in 2021: £733,330 (2020: £880,012).

Our main grants are made to our Centres of Excellence to provide a core grounding for the best free specialist legal advice providers in London. We made £498,756 (2020: £468,884) as grants to our COEX. This includes COEX unrestricted main grants, small grants and events income.

Direct Fundraising by advice agencies

Over £305,000 (2020: £265,000) of event funds raised was designated to particular advice agencies, with teams having nominated an organisation to receive up to 50% of their fundraising, or the free legal advice teams themselves raising 100% of funds for their own organisation.

Financial review – financial policies, reserves policy, risk management

Out of £1,222,626 raised, £733,330 was paid out as grants and the net income for the year was £11,442 (includes £145,658 restricted). The COVID-19 pandemic continued to impact our financial performance, along with the worsening economic outlook, during the year. However, as referred to below, under the ‘going concern’ paragraph, our financial policies and risk management processes have ensured appropriate financial control such that we remain in a strong financial position at the year end. Our reserves at 31 December 2021 totalled £379,576, of which £10,000 was restricted, leaving the charity with unrestricted / free reserves of £369,576.

Investment Policy

LLST may invest monies of the charity not immediately required for its purposes in or upon such investments, securities or property as the Trustees may determine.

LONDON LEGAL SUPPORT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves Policy

To ensure the Trust's ability to make grants where necessary and appropriate, minimum reserves are held for LLST's own operations. If suitable grant or loan requests equal or exceed our unrestricted reserves, LLST will endeavour to retain only the level of unrestricted reserves sufficient to maintain LLST's operations for 6 months.

The free reserves of £369,576 at the year end, equate to approximately a full year's worth of the charity's normal operating expenditure. This is more than twice the £183,000 required by our reserves policy, but the excess will be short-lived and utilised early in 2022 as we continue to support our beneficiaries according to our available funding.

Restricted reserves are maintained separately and do not count in this process.

Risk Management

LLST has identified and reviewed the major risks, in particular, those related to its operations and finance and is satisfied that systems are in place to mitigate LLST's exposure to those major risks. Main risks identified by the trustees include:

Loss of income: A fundraising strategy and action plan are in place to ensure sufficient funds are in place for its operations.

Loss of key personnel: LLST has developed 'how to do' guidelines and procedures that will help to induct new members of the team.

Fraud: LLST has all the financial management and governance policies in place to ensure all its activities are implemented in line with these policies to prevent fraud.

Reputational Risk: A thorough induction of staff and trustees, as well as policies and procedures that guide our operations, are in place to mitigate the reputational risks.

Going Concern

The COVID-19 pandemic continues to severely impact economies around the globe and this is now further compounded by the negative global economic impact from the war in Ukraine. The considerable financial/economic impact (downturn) in the UK continues, in turn, to affect the charity's income. Mitigating actions in 2021 to support the continuation of our income streams, compared to funds received in 2020, are a testament to the staff team's work ethic and abilities. Our 2021 income, at £1,222,626, is £118,684 down on 2020's £1,341,310, with increased event income covering for reduced donation and legacy income. This has enabled LLST both to continue funding and support to our beneficiaries as well as remain in a strong financial position at the year end.

For 2022 the Charity's main income generation event, the London Legal Walk 2022, is back to its usual time in June 2022. At the time of writing, it appears that the charity could raise in excess of £700,000 of funding through this event, with participation and fundraising returning closer to pre COVID 19 levels. Further partnerships developed with trusts and foundations as well as other funders means that the level of income is expected to be more than previous years. The generous support from the legal firms, trusts and foundations as well as a new grant secured through Legal Education Foundation has meant that the Charity should be able to maintain sufficient reserves and continue grant funding, and, therefore, feels confident that it will be able to remain a going concern into the foreseeable future. All commitments and liabilities will continue to be paid, and restrictions will only be placed on either the type or level of financial support given to those that need it, to the extent that any income reduction forces such action.

The continuing impact of the COVID-19 pandemic, now combined with the increased negative economic impacts arising from the war in Ukraine means that financial uncertainty, in forecasting ahead, remains considerably higher than in pre Covid times, but the trustees remain confident as to LLST's ongoing viability.

LONDON LEGAL SUPPORT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Going Concern (Continued)

As part of the trustees' assessment of going concern, they have prepared cash flow projections to the end of 2023. The projections have been prepared on an appropriate basis, taking into account the current economic conditions that exist. After making appropriate enquires, the trustees have a reasonable expectation that the charity has adequate resources to enable it to continue in operational existence for the foreseeable future. The trustees therefore believe that the going concern basis is still appropriate and have prepared the accounts on the going concern basis.

Structure, governance, management, statement of trustee responsibilities

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

LLST was incorporated on 14 October 2003 and was registered as a charity on 4 February 2004. The organisation is governed by Memorandum and Articles of Association.

Recruitment and appointment of new trustees

There must be a minimum of three and a maximum of 20 trustees at any one time at the trustee board. Before appointing new trustees, the trustee board collectively determines the criteria for the trustees required. Board members and CEO then seek out suitable candidates. A panel made up with some trustees interviews proposed candidates, and a report is made to the board for pre-approvals. The selected trustees stand for the trustee position at the AGM and are approved by the members.

LLST provides a detailed induction programme for its new trustees. The induction includes information about the charity (history and current programmes, donors, funders, partners, team members, role and responsibilities of trustees, general governance etc.)

The trustee board has overall responsibility for the strategic governance. Following the recent recruitment of new trustees, the board has created five sub-committees, including Finance and General Purposes, Diversity Equality and Inclusion, Grants, HR, and Fundraising and Communications Committee. These committees will be governed by a Terms and Reference and make recommendations to the board to make final decisions.

The CEO has day to day responsibility of running the charity and reports to the trustees at regular board meetings.

In conjunction with HR Committee and the treasurer, the CEO reviews salaries for LLST's team before the budget for next year is set. Any changes to the key personnel are agreed upon by the treasurer and HR committee before the information is sent to the wider trustees' board for approval. In the case of conflict of interest, the CEO is replaced by the treasurer in communicating this information to HR Committee and wider trustees board.

Working with other organisations/funders

LLST is committed to collaborative working in furtherance of its aims. Our partnerships included:

Centres of Excellence Programme (COEx programme): Our COEx programme, a joint initiative with the City Bridge Trust, continued to support free specialist legal advice providers in 2021.

We were delighted to welcome an increased funding from Legal Education Foundation to our Billing Coordinator Project. Billing Coordinator work with Legal Education Foundation where LLST provides training and financial support to help legal advice agencies to carry out their billings efficiently.

We were delighted to work with a group of funders and advice sector representatives to start looking into solutions to the workforce crisis in the London Advice sector. The funders include Trust for London, The City Bridge Trust, GLA, Paul Hamlyn Foundation, National Lottery Community Foundation and Legal Education Foundation. Advice sector representatives include Law Centres Network, Advice UK, Advice Services Alliance (ASA), Refugee Action, Toynbee Hall and University House Legal Advice to start looking into some solutions to the workforce crisis in the advice sector.

LONDON LEGAL SUPPORT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

Working with other organisations/funders (Continued)

Our grantees: We work very closely with the organisations that we fund and support. Through our annual review, we establish emerging needs from our grantees and create opportunities to work collaboratively to find solutions to the issues identified.

Wider advice sector in London: We send out regular newsletters that promote recycled goods, job opportunities and money saving schemes that benefit wider advice sector.

London Funders: We are a member of London Funders and work collaboratively with a number of other funders to improve our grant making process and increase the impact of our investments. We chair London Funders Advice Network.

Law firms: LLST is generously supported by city law firms in its events. We share our experience and knowledge of the sector with the city firms as well as creating opportunities to bring the city firms and voluntary sector to meet.

Access to Justice Foundation (ATJF) and other Legal Support Trusts: LLST is one of the eight legal support trusts and works closely with the ATJF through collaborating on events such as walks and bakes. We continue to work with ATJF on the steering group of the Community Justice Fund.

Register of interests

Related financial transactions are shown separately.

The organisations shown, unless otherwise stated, are potential or actual beneficiaries:

Richard Dyton is a partner of Simmons & Simmons LLP, who provide regular support and funds to South West London Law Centre to which secondees are also provided. His firm also has as pro bono clients the Prisoners' Advice Service and QMU Legal Advice Centre.

Joy Julien is a trustee of Public Concern at Work.

Graham Huntley is a Trustee of RCJ Advice Bureau.

Alistair Woodland is a partner of Clifford Chance LLP who have significant links with Community Links, South West London Law Centres, Island Advice, University House Legal Advice Centre Bethnal Green, Newham Asian Women's Project, Mary Ward Legal Centre, Public Law Project, RCJ CAB, Howard League for Penal Reform and Liberty and Reprieve.

Katharine Pasfield used to work at South West London Law Centre and now Policy Director at Legal Aid Practitioners Group (LAPG).

Our thanks

2021 has been another rollercoaster year and our first, and greatest, thanks go to everyone who continued to participate in our events and raise sponsorship despite the constantly changing pandemic and economic environments. Similarly, we are hugely indebted to our main sponsors who continued to support us through these difficult times.

We thank all of the firms, chambers, courts and organisations that took part in/supported the 2021 events and helped us to raise funds, as well as those who donated to LLST directly or sponsored a friend, colleague or family member who took part in one of the LLST events.

We also thank trusts and foundations and other funder partners that have worked with us to ensure people across London and the Southeast access justice.

Lastly, but by no means least, we thank all our staff, who worked tirelessly during the year to ensure that we continue raising vital funds and supporting free legal advice agencies, so that they may continue providing desperately needed services to the ultimate beneficiaries – those in need of free legal advice.

LONDON LEGAL SUPPORT TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of London Legal Support Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.

AUDITORS

The auditors, Haysmacintyre LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 September 2022 and signed on its behalf by:



Mr Francis Richard Ross Dyton - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF LONDON LEGAL SUPPORT TRUST

Opinion

We have audited the financial statements of London Legal Support Trust for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the 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 December 2021 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

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' Report (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the directors' report).

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

- adequate accounting records have not been kept by the charitable company; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LONDON LEGAL SUPPORT TRUST

- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement (set out on page 11), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to Charity law and employment regulations, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011, Charities SORP, Companies Act 2006 and payroll taxes.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to recognition of donations and grant income and grant commitments. Audit procedures performed by the engagement team included:

- Enquiries of management regarding correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing the controls and procedures of the charity, particularly in relation to grant payments, to ensure these were in place throughout the year, including during the Covid-19 remote working period;
- Evaluating management's controls designed to prevent and detect irregularities; and
- Reviewing and testing journal entries made in the year, particularly those made as part of the year-end financial reporting process.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
LONDON LEGAL SUPPORT TRUST**

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.



Lee Stokes (Senior Statutory Auditor)

For and on behalf of Haysmacintyre LLP, Statutory Auditors

10 Queen Street Place
London
EC4R 1AG

Date: 21/09/2022

LONDON LEGAL SUPPORT TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME FROM					
Donations and legacies	2	88,633	312,900	401,533	681,354
Other trading activities	3	739,247	81,371	820,618	658,370
Investment income	4	475	-	475	1,586
Total Income		828,355	394,271	1,222,626	1,341,310
EXPENDITURE ON					
Raising funds	5	232,480	-	232,480	207,010
Charitable activities	6				
Grants		225,254	508,076	733,330	880,012
Support costs		213,521	31,853	245,374	200,540
Total Expenditure		671,255	539,929	1,211,184	1,287,562
NET INCOME / (EXPENDITURE)		157,100	(145,658)	11,442	53,748
TRANSFER BETWEEN FUNDS	16	(75,781)	75,781	-	-
NET MOVEMENT IN FUNDS		81,319	(69,877)	11,442	53,748
RECONCILIATION OF FUNDS					
Total funds brought forward		288,257	79,877	368,134	314,386
TOTAL FUNDS CARRIED FORWARD		369,576	10,000	379,576	368,134

All activities relate to continuing operations.

There are no recognised gains or losses other than those included in the Statement of Financial Activities.

The notes on pages 19 to 30 form part of these financial statements.

LONDON LEGAL SUPPORT TRUST (REGISTERED NUMBER: 04930926)

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2021

		2021	2020
		£	£
CURRENT ASSETS	Notes		
Debtors	12	68,289	9,928
Cash at bank		550,599	604,852
		<u>618,887</u>	<u>614,780</u>
CREDITORS			
Amounts falling due within one year	13	(239,311)	(246,646)
		<u>379,576</u>	<u>368,134</u>
NET CURRENT ASSETS		<u>379,576</u>	<u>368,134</u>
NET ASSETS		<u>379,576</u>	<u>368,134</u>
FUNDS	16		
Unrestricted Funds:			
General fund		369,576	288,257
Restricted Fund		10,000	79,877
TOTAL FUNDS		<u>379,576</u>	<u>368,134</u>

The notes on pages 19 to 30 form part of these financial statements.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14 September 2022 and were signed on its behalf by:



Mr Francis Richard Ross Dyton – Trustee



Mr Rodger Douglas Pressland – Trustee

LONDON LEGAL SUPPORT TRUST
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

Cash flows from operating activities

	Notes	2021 £	2020 £
Cash generated from operations	A	(54,728)	212,603
Net cash provided by operating activities		<u>(54,728)</u>	<u>212,603</u>
Cash flows from investing activities			
Interest received		475	1,586
Net cash provided by investing activities		<u>475</u>	<u>1,586</u>
Change in cash and cash equivalents in the reporting period	B	(54,253)	214,189
Cash and cash equivalents at the beginning of the reporting period		604,852	390,663
Cash and cash equivalents at the end of the reporting period		<u><u>550,599</u></u>	<u><u>604,852</u></u>

LONDON LEGAL SUPPORT TRUST

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021**

A. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	11,442	53,748
Adjustments for:		
Interest received	(475)	(1,586)
(Increase) / decrease in debtors	(58,361)	2,654
(Decrease) / increase in creditors	(7,334)	157,787
Net cash provided by operations	<u>(54,728)</u>	<u>212,603</u>

B. ANALYSIS OF CHANGES IN NET CASH FUNDS

	At 1 January 2021 £	Cashflows £	At 31 December 2021 £
Cash at bank and in hand	604,852	(54,253)	550,599
Total cash and cash equivalents	<u>604,852</u>	<u>(54,253)</u>	<u>550,599</u>

**LONDON LEGAL SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

STATEMENT OF COMPLIANCE

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP 2015) (Second Edition, effective 1 January 2019) applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

GENERAL INFORMATION

The charity is an incorporated private company limited by guarantee without share capital in England and Wales (company registration number: 04930926) and a charity registered in England and Wales (charity number: 1101906). The charity's registered office is: 40 Alexandra Road, Epsom, KT17 4BT.

GOING CONCERN

As part of the trustees' assessment of going concern, they have prepared cash flow projections to the end of 2023. The projections have been prepared on an appropriate basis, taking into account the current economic conditions that exist. After making appropriate enquires, the trustees have a reasonable expectation that the charity has adequate resources to enable it to continue in operational existence for the foreseeable future. The trustees therefore believe that the going concern basis is still appropriate and have prepared the accounts on the going concern basis.

ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charity's accounting policies. The trustees consider that the key area of judgement in the accounts is the valuation of services in kind.

Services in kind are valued at the lower of the value of the donation to the charity and fair value and are recognised on receipt of the support.

LONDON LEGAL SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts, when applicable, are shown within current liabilities.

Debtors

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

Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

LONDON LEGAL SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2. DONATIONS AND LEGAGIES

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Access to Justice Foundation	-	-	-	42,244
Allen & Overy LLP	16,981	-	16,981	10,000
Bryan Cave Leighton Paisner LLP	-	-	-	3,000
Buzzacott Stuart Defries Memorial Fund, The	1,000	-	1,000	-
City Bridge Trust Grants	-	224,000	224,000	221,500
Client account monies	-	-	-	110,008
Clifford Chance	-	-	-	13,441
Cloth Workers Company	-	-	-	1,000
CMS	-	-	-	1,000
Drapers Company	-	-	-	1,000
Dechert LLP	1,000	-	1,000	1,000
Eversheds Sutherland (International) LLP	-	-	-	5,000
Freshfields Bruckhaus Deringer LLP	-	-	-	20,000
Grocers	-	-	-	1,000
Hogan Lovells LLP	30,000	-	30,000	41,000
Holman Fenwick Willan LLP (HFW)	2,500	-	2,500	-
Graham Huntley	2,400	-	2,400	-
Individual Donations	-	-	-	10,000
Legal Education Foundation	-	13,332	13,332	13,334
Linklaters	-	-	-	1,000
Merchant Taylors Company	-	-	-	2,500
National Lottery	-	75,568	75,568	150,266
Quartet Community Foundation	1,000	-	1,000	-
Stephenson Harwood	5,000	-	5,000	-
Taylor Wessing	-	-	-	1,178
The Worshipful Company of Arbitrators	1,000	-	1,000	-
Travers Smith LLP	-	-	-	2,000
White & Case LLP	-	-	-	5,000
Others - less than £1,000	10,307	-	10,307	4,702
	71,188	312,900	384,088	661,173
Services in kind received	17,445	-	17,445	20,181
	88,633	312,900	401,533	681,354

LONDON LEGAL SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

3. OTHER TRADING ACTIVITIES

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Fundraising events	739,247	80,456	819,703	655,220
Royalties	-	-	-	3,150
Income from hosted pages	-	915	915	-
	<u>739,247</u>	<u>81,371</u>	<u>820,618</u>	<u>658,370</u>
PRIOR YEAR				
	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Fundraising events	614,070	41,150	655,220	1,063,119
Royalties	3,150	-	3,150	-
Income from hosted pages	-	-	-	356
	<u>617,220</u>	<u>41,150</u>	<u>658,370</u>	<u>1,063,475</u>

4. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	438	1,586
Other income	37	-
	<u>475</u>	<u>1,586</u>

5. RAISING FUNDS

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Cost of organising walks and events	56,437	-	56,437	37,945
Fundraising and events costs – wages	158,492	-	158,492	144,464
Other costs	17,551	-	17,551	24,601
	<u>232,480</u>	<u>-</u>	<u>232,480</u>	<u>207,010</u>
PRIOR YEAR				
			2020 Total Funds £	2019 Total Funds £
Cost of organising walks and events			37,945	80,011
Fundraising and events costs – wages			144,464	129,478
Other costs			24,601	20,735
			<u>207,010</u>	<u>230,224</u>

LONDON LEGAL SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

6. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities £	Support costs £	Total 2021 £
Grants (see note 7)	733,330	-	733,330
Consultancy/training – CoEx and LASF	-	31,853	31,853
Support costs (see note 8)	-	213,521	213,521
	<u>733,330</u>	<u>245,374</u>	<u>978,704</u>

CHARITABLE ACTIVITIES COSTS (2020)

	Grant funding of activities £	Support costs £	Total 2020 £
Grants (see note 7)	880,012	-	880,012
Consultancy/training – CoEx and LASF	-	20,043	20,043
Support costs (see note 8)	-	180,497	180,497
	<u>880,012</u>	<u>200,540</u>	<u>1,080,552</u>

7. GRANTS PAYABLE

	2021 Total Grants £	2020 Total Grants £
Advocate	18,369	17,830
Aire Centre	10,000	11,115
Anti Trafficking and Labour Exploitation Unit (ATLEU)	46,511	42,646
Asylum Aid (prev Consonant/Asylum Aid)	11,764	11,838
Asylum Support Appeals Project (ASAP)	12,060	10,000
ATJF (Community Justice Fund)	200	67,044
Bail for Immigration Detainees (BID)	10,449	10,216
Cambridge House Law Centre	10,163	10,000
Canterbury Housing Advice Centre	10,972	10,000
CASCAIDR	11,263	11,388
Citizens Advice Barking and Dagenham	10,000	10,000
Citizens Advice Barnet	12,027	11,446
Citizens Advice Hammersmith & Fulham	3,150	9,300
Citizens Advice in North & West Kent	10,656	10,960
Citizens Advice Oxford	5,066	-
Citizens Advice RCJ Advice Bureau & Islington	11,365	12,420
Citizens Advice Sutton	10,125	10,000
Citizens Advice Tunbridge Wells & District	11,160	5,806

LONDON LEGAL SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

7. GRANTS PAYABLE (CONTINUED)

	2021	2020
	Total	Total
	Grants	Grants
	£	£
Citizens Advice working	3,262	19,964
Community Language Support Services	874	10,000
Coram Children's Legal Centre	15,492	11,145
Crosslight Advice	-	9,486
Disability Law Service	11,353	14,192
Ealing Law Centre	11,892	10,393
FRU (Free Representation Unit)	18,369	18,711
Greenwich Housing Rights	10,188	10,000
Hammersmith & Fulham Law Centre	10,801	13,669
Harrow Law Centre	18,818	17,388
Horizon Legal Advice Clinic	-	9,832
Independent Workers Union of Great Britain (IWGB)	11,694	27,500
Island Advice Centre	10,188	10,000
Islington Law Centre	10,703	10,094
Just for Kids Law	10,088	10,194
Law Centres Network	-	12,968
Lewisham Refugee and Migrant Network	11,611	10,160
Mary Ward Legal Centre	27,682	18,869
North Kensington Law Centre	10,575	15,162
Notre Dame Refugee Centre	5,622	5,326
Nucleus Legal Advice Centre	10,000	10,000
Paddington Law Centre	3,261	914
Plus Grants under £5k	-	104,307
Praxis Community Projects	10,708	10,294
Prisoners' Advice Service (PAS)	10,025	10,266
Project for the Registration of Children as British Citizens (PRCBC)	-	5,000
Public Law Project	10,230	10,000
Reading Refugee Support Group	3,002	6,446
Refugee Legal Support Athens	3,406	6,866
Release	11,414	10,253
Rolls Building Art & Education Trust	10,573	9,405
South West London Law Centres	28,676	25,447
Southwark Law Centre	13,015	22,603
St Hilda's East Community Centre	7,296	4,617
Tamil Welfare Association (Newham)	10,000	10,000
Tower Hamlets Law Centre	12,890	11,200
University House (Legal Advice Centre)	11,583	11,576
Working Families	10,000	16,333

LONDON LEGAL SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

7. GRANTS PAYABLE (CONTINUED)

	2021	2020
	Total	Total
	Grants	Grants
	£	£
World's End Neighbourhood Advice Centre	-	10,000
Youth Legal	11,196	11,143
Z2K (Zacchaeus 2000 Trust)	12,446	12,648
Remaining Grants Below £5,000	129,097	23,632
	<u>733,330</u>	<u>880,012</u>

8. SUPPORT COSTS (2021)

	Management	Grant Support Costs	Governance Costs	Total 2021
	£	£	£	£
Support Costs	16,584	166,651	12,840	196,075
Support Costs – Service in Kind	-	17,446	-	17,446
	<u>16,584</u>	<u>184,097</u>	<u>12,840</u>	<u>213,521</u>

SUPPORT COSTS (2020)

	Management	Grant Support Costs	Governance Costs	Total 2020
	£	£	£	£
Support Costs	27,335	121,281	11,700	160,316
Support Costs- Service in Kind	-	20,181	-	20,181
	<u>27,335</u>	<u>141,462</u>	<u>11,700</u>	<u>180,497</u>

LONDON LEGAL SUPPORT TRUST**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2021****9. NET INCOME / (EXPENDITURE)**

	2021	2020
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Auditors' remuneration	8,600	11,700

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 (2020: £Nil).

TRUSTEES' EXPENSES

£0 (2020: £235) was paid directly to one of the trustees during the year for travel expenses incurred.

11. STAFF COSTS

	Total Funds 2021	Total Funds 2020
	£	£
Wages and Salaries	262,710	258,964
Social Security Costs	25,712	25,641
Pension Costs	9,199	8,476
	<u>297,621</u>	<u>293,081</u>

The remuneration costs including employment benefits, paid to key management personnel of the charity during the year was £133,150 (2020: £121,877).

There were no employees earning £60,000 or more during the year (2020: Nil).

The average number of employees during the period was 8 (2020: 6).

The charity does not operate any pension scheme for its employees, but does administer contributions to a TPP (The Peoples Pension, provided by B&CE) stakeholder pension scheme for 8 (2020: 6) employees. The charity's contribution rate to the scheme is 5%.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	2,948	1,343
Prepayments and accrued income	65,341	8,585
	<u>68,289</u>	<u>9,928</u>

LONDON LEGAL SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	12,213	2,550
Accruals and deferred income	17,754	24,760
Grants payable	200,443	206,345
Other taxes and social security	7,657	11,674
Other creditors	1,244	1,317
	<u>239,311</u>	<u>246,646</u>

14. GRANT COMMITMENTS

	2021
	£
Grant commitments at 1 January 2021	206,345
Grant commitments charged to the SOFA in the period (note 7)	733,330
Grants paid in the year	<u>(739,232)</u>
Grant commitments at 31 December 2021	<u>200,443</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2021	2020
	Funds	Fund	Total	Total
	£	£	Funds	Funds
			£	£
Current assets	608,887	10,000	618,887	614,780
Current liabilities	(239,311)	-	(239,311)	(246,646)
	<u>369,576</u>	<u>10,000</u>	<u>379,576</u>	<u>368,134</u>

LONDON LEGAL SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

16. MOVEMENT IN FUNDS

	At 1.1.21 £	Movement In funds £	At 31.12.21 £
Unrestricted funds			
General fund	288,257	81,319	369,576
Restricted Fund	79,877	(69,877)	10,000
TOTAL FUNDS	<u>368,134</u>	<u>11,442</u>	<u>379,576</u>

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

	Income £	Expenditure £	Transfer between funds £	Movement in funds £
Unrestricted funds				
General fund	828,355	(671,255)	(75,781)	81,319
Restricted funds				
Restricted Fund	394,271	(539,929)	75,781	(69,877)
TOTAL FUNDS	<u>1,222,626</u>	<u>(1,211,184)</u>	<u>-</u>	<u>11,442</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	248,552	39,705	288,257
Restricted funds			
Restricted Fund	65,834	14,043	79,877
TOTAL FUNDS	<u>314,386</u>	<u>53,748</u>	<u>368,134</u>

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

	Income £	Expenditure £	Transfer Between funds £	Movement in funds £
Unrestricted funds				
General fund	872,816	(753,551)	(79,560)	39,705
Restricted funds				
Restricted Fund	468,494	(534,011)	79,560	14,043
TOTAL FUNDS	<u>1,341,310</u>	<u>(1,287,562)</u>	<u>-</u>	<u>53,748</u>

17. RELATED PARTY DISCLOSURES

During the period the Trust made grants to South West London Law Centres of £28,602 (2020: £25,447). Richard Dyton and Alistair Woodland are partners in firms which actively support and fund this law centre.

During the period the Trust made grants to the following organisations: Island Advice £10,188 (2020: £10,000); University House Legal Advice Centre £11,717 (2020: £11,576); Mary Ward Legal Centre £12,760 (2020: £18,869); Public Law Project £10,230 (2020: £10,000). These are organisations which are actively supported and funded by the firm in which Alistair Woodland is a partner.

During the period the Trust made grants to The Royal Courts of Justice Advice Bureau of £Nil (2020: £12,420) of which Graham Huntley and Bob Nightingale are Trustees and is also actively supported and funded by the firm in which Alistair Woodland is a partner.

During the period the Trust made a grant amounting to £10,025 (2020: £10,266) to Prisoners Advice Service, which is associated with the firm in which Richard Dyton is a partner.

During the period the Trust has received donations of £Nil (2020: £42,244) from and paid £947 (2020: £2,815) to Access to Justice Foundation of which Bob Nightingale is a Trustee.

Register of interests

Related financial transactions are shown separately.

Richard Dyton is a partner of Simmons & Simmons LLP. who provide regular support and funds to South West London Law Centre to which secondees are also provided. His firm also has as pro bono clients the Prisoners' Advice Service and QMU Legal Advice Centre.

Joy Julien is a trustee of Public Concern at Work.

Graham Huntley is a Trustee of RCJ Advice Bureau.

Alistair Woodland is a partner of Clifford Chance LLP who have significant links with Community Links, South West London Law Centres, Island Advice, University House Legal Advice Centre Bethnal Green, Newham Asian Women's Project, Mary Ward Legal Centre, Public Law Project, RCJ CAB, Howard League for Penal Reform and Liberty and Reprieve.

Katharine Pasfield used to work at South West London Law Centre and now Policy Director at Legal Aid Practitioners Group (LAPG).

LONDON LEGAL SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

18. COMPANY STATUS

London Legal Support Trust is a company limited by guarantee and, as such, has no share capital. The memorandum and articles of association restrict the liability of members on a winding up to £1.

In the event of winding up, none of the accumulated funds are distributable to members but shall be transferred to one or more charitable institutions having similar objectives

19. STATEMENT OF FINANCIAL ACTIVITIES - PRIOR YEAR COMPARATIVES

	Unrestricted funds £	Restricted fund £	2020 Total Funds £
INCOME FROM			
Donations and legacies	254,010	427,344	681,354
Other trading activities	617,220	41,150	658,370
Investment income	1,586	-	1,586
Total	872,816	468,494	1,341,310
EXPENDITURE ON			
Raising funds			
Charitable activities	192,010	15,000	207,010
Grants	381,044	498,968	880,012
Support costs	180,497	20,043	200,540
Total	753,551	534,011	1,287,562
NET INCOME	119,265	(65,517)	53,748
TRANSFER BETWEEN FUNDS	(79,560)	79,560	-
NET MOVEMENT IN FUNDS	39,705	14,043	53,748
RECONCILIATION OF FUNDS			
Total funds brought forward	248,552	65,834	314,386
TOTAL FUNDS CARRIED FORWARD	288,257	79,877	368,134