

REGISTERED COMPANY NUMBER: 04930926 (England & Wales)

REGISTERED CHARITY NUMBER: 1101906

REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
LONDON LEGAL SUPPORT TRUST

LONDON LEGAL SUPPORT TRUST

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for the Year Ended 31 December 2022

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LONDON LEGAL SUPPORT TRUST

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2022

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 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 various 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. In recent years we have increased our income by applying for grant funding, with which to further support our beneficiaries' ever increasing needs, from large grant funding organisations, such as the City Bridge Trust and the Big Lottery Fund. We also 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 fairly accessible to all.

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. Lord Phillips of Worth Matravers

Our Trustees:

Richard Dyton (Chair)

James Harper

Graham Huntley

Amanda Illing

Joy Julien

Sarah McKeown

Rodger Pressland (Treasurer)

Katherine Pasfield

Marc Sosnow

Emma Turnbull

Alistair Woodland

Sophie Hay

Melanie Pope

Candice Carboo-Ofulue

Joanna Vincent (resigned 26/01/2023)

Conchita Anastasi

LONDON LEGAL SUPPORT TRUST

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for the Year Ended 31 December 2022

Key Personnel:

Nezahat Cihan - CEO (Company Secretary)

Bob Nightingale - Head of Fundraising

Other Personnel:

Philippa Hicks - Events Manager

Rosa Coleman - Development Officer

Sunday Babade - Finance Officer (Left March 2023)

Elaine Ridealgh-Bradshaw - Third-Party Book-keeper

Nicola Hewitt - Development and Partnerships Manager

Emma Thirkill-Kirk - Communications and Marketing Officer (left February 2022)

Lily Jane Smith - Events and Fundraising Officer (to February 2022) /

Communications and Marketing Officer (from March 2022) (Left January 2023)

Curtis Howett - Events and Fundraising Co-ordinator (from January 2022)

Katie Isherwood - Events and Fundraising Co-ordinator (from January 2022)

Nikki Dudley - Marketing and Communications Manager (from October 2022)

Sundus Abdullahi - Development Officer (from October 2022)

Our Address (& Registered Office):

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](https://twitter.com/londonlegal)

www.londonlegalsupporttrust.org.uk

Company no: 04930926

Registered Charity no: 1101906

Our Auditors:

UHY Kent LLP t/a Hacker Young

Thames House

Roman Square

Sittingbourne

Kent, ME10 4BJ

Our Bankers:

CAF Bank

25 Kings Hill Avenue

Kings Hill

West Malling

Kent

ME19 4JQ

LONDON LEGAL SUPPORT TRUST

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for the Year Ended 31 December 2022

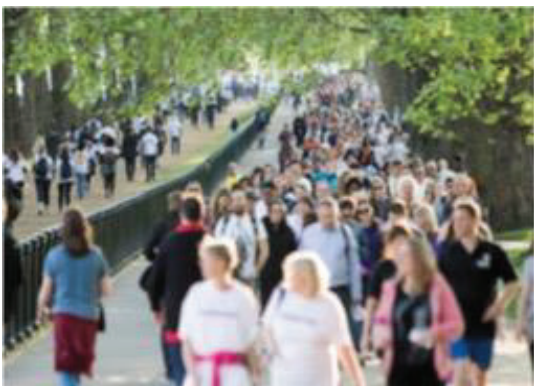
OBJECTIVES AND ACTIVITIES

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. Pre Covid, in our May 2019 walk, 15,000 walkers including judiciary; barristers; solicitors; paralegals; clerks, law students and other legal community members walked and raised over £895,000 for free legal advice services in London.

In 2020 we replaced the traditional walk with remote and virtual challenges and managed to raise £540,000. For 2021 we were back to our traditional walk, but held in October; despite the cold, wet and dark, we raised over £645,000.

After two years of our walk income being severely restricted by COVID, the 2022 Walk regained much of its attendance and income. Over 10,000 walkers raised £720,000.

"For the past two years our fundraising efforts have been hampered by lockdowns and people working from home. Now we finally have the chance to walk again in pre-pandemic proportions and in the summer."

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. Nearly all of 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.

"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

Lady Hale Baroness Hale of Richmond

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Walk the Thames

A half or full marathon that starts in London Bridge or Putney and ends in Hampton Court. This event has also been hampered by COVID for the previous two years but was back in 2022 when 122 walkers raised nearly £13,000.

Regional walks



We continue to organise the walks in Guildford;

Eastbourne; Tunbridge Wells; Hastings; Brighton;
Chichester; Reading; Southampton; Oxford, Crawley

and Hackney. These raise funds for the advice centres
in their local areas.

Over 1,300 people took part in the 11 walks in 2022
and between them raised £78,328 (2021: £80,456)

Other fundraising events

The Big Half Marathon: £3,417 (2021: £3,776)

The London – Brighton Cycle: £10,147 (2021: £7,672)

Legal Walkies: £3,926 (2021: £3,811)

The Great Legal Quiz: £5,330 (2021: £4,543)

The Great Legal Bake: £19,196 (2021: £6,780)

Abseil: £14,417 (2021: n/a)

Spartan: £1,986 (2021: n/a)

Individual and Corporate partnerships

Champions for Justice

LLST organised recruitment events for Champions for Justice, and these resulted in the recruitment of new Champions at each level. The fundraising efforts have also resulted in further personal approaches being made to potential Champions through dinners and meetings, which are in cultivation and several of these are expected to sign up in the near future.

The money raised from Champions is being put towards the cost of living crisis work, to expand the advice services available across the London boroughs.

Regular Donors

A direct marketing appeal was carried out in November 2022 to raise money for our work with the advice centres to help with the cost of living crisis. The theme was Heat or Eat for Justice, with supporters being asked to donate the cost of their lunch or heating bill for a day to the campaign, as a reflection of the stark choices being made by many of the public.

Corporate Partnerships

During the year LLST enjoyed the financial and in-kind support by a list of law firms. We continued working on new firm trusts and foundations and made several applications for amounts under £10k.

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Partnership Work with other funders:

Advice Workforce Development Partnership

Following initial brainstorming with the London Advice Funders and sector representatives, together with the Trust for London and Paul Hamlyn Foundation, we commissioned the Addressing Skills Gap research in 2022. The research report listed a number of recommendations for the funders and advice organisations to work together to start responding to the skills shortages within the advice sector. A group of funders, including Trust for London, the City Bridge Trust, the Paul Hamlyn Foundation and the National Lottery Community Foundation, have contributed to a pooled funding to start working on some of these recommendations. Greater London Authority and The Legal Education Foundation also support projects that align with this work.

London Funders Propel Initiative

Over the next ten years, Propel will support organisations led by and for disadvantaged groups, including young people, deaf and disabled people, and communities experiencing racial inequality. LLST was very pleased to see advice workforce issues in London prioritised under this initiative's Robust Safety Net strand and aligned with all of the workforce development partnership work under this initiative. LLST worked with the London Funders, contributing with funders and advice sector representatives to design the grant-making process, including drafting shortlisting criteria, replying to FAQs and joining the funding seminars.

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. LLST is a member of CJF's steering group and continued to attend the meetings to give updates from its work in London and under London Funders.

Improving Management and Infrastructure - Centres of Excellence (CoEx)

With generous continuous support from the City Bridge Trust, and the National Lottery Community Fund, 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 centres and other advice agencies.

The programme is not a quality mark nor simply a pass/fail assessment. It is an offer of support through an ongoing process of continuous development with some funding attached. There are opportunities for training, peer support, consultancy assistance and partnership working. There is also a funded Employee Assistance Programme.

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 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 in 2020 after a need was identified for Centres of Excellence Agencies to have a space to share ideas, discuss issues, and offer peer support. In 2022 there were 176 attendees across the four main Forum meetings of the year, with further sub-group meetings for more focused topics. We had speakers and attendees from a diverse range of organisations, including independent advice agencies, Law Centres and Citizens Advice,

LONDON LEGAL SUPPORT TRUST

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for the Year Ended 31 December 2022

London Specialist Advice Forum (continued)

Advice Services Alliance, London Funders, and funders and speakers from the sector including the Legal Education Foundation, Trust for London, the Access to Justice Foundation, and Pro Bono Economics.

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 resources. A specialist themed summer meeting on Community Care helped establish a subgroup for this topic to better support these providers.

Billing Coordinator Project with the Legal Education Foundation

The second Billing Coordinator Project, part funded by the Legal Education Foundation, came to an end in 2022 and the third project began. Both built on a pilot project LLST did with South West London Law Centre to support legal advice agencies with their legal aid billing.

The project aims to provide training and financial resources to a number of legal advice agencies to improve their legal aid billing efficiency, and clear backlog files. A dedicated staff member for billing allows agencies to address any outstanding backlog cases to be reviewed and processed.

The second project, running from summer 2020 and ending in January 2022, saw two billing coordinators working across three advice agencies. Throughout the project, over 400 bills were progressed (sent to the Legal Aid Agency, approved and paid, or progressed in another way), and over £443,214 of income was generated for the three advice agencies.

The third project, jointly funded by the Legal Education Foundation, the City Bridge Trust and LLST, saw recruitment of billing coordinators placed at six advice agencies. Due to recruitment difficulties, each agency started as they were able so the project will continue into 2023. In 2022, over 190 bills were progressed, and £494,217 of income was generated for the advice agencies. The third project also saw the delivery of a 'cost master class' training programme, run by DG Legal, for the wider advice sector nationally.

Cost of Living Advice Project

The Cost of Living Advice Project is a partnership between the Greater London Authority (GLA), London Legal Support Trust (LLST) and London Citizens Advice network in response to the cost of living crisis. The GLA are funding the LCA network and LLST Centres of Excellence (CoEx) to work in partnership. The funding aims to increase advisor capacity across the wider London advice sector, to deliver an advice model that responds to the needs of Londoners struggling with the cost of living, and to extend the sector's reach to support more Londoners. We are funding 21 delivery partners under this project, and working strategically with LCA and the GLA to discuss wider sector issues.

Money Saving Project

LLST continues to support the free legal advice organisations through providing money savings groups, education about discounts or exemptions available to charities and managing in kind donations from law firms or chambers. Specific arrangements with suppliers have been negotiated to save money for charities with regard to stationery, photocopiers and printers, second hand legal texts, franking machines, energy costs, software, hosted cloud solutions, CRM systems, storage solutions, telephony and more.

In 2022 organisations also benefitted from training we funded on various topics including Costs and Billing, Safeguarding, Legal Expenses Insurance, Reflective and Resilient Practice, Charging Models and more.

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for the Year Ended 31 December 2022

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 and Overy Client Account Interest Scheme).

Distributing Grants

Total grants distributed in 2022: £1,071,909 (2021: £733,330).

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 £806,199 (2021: £498,756) as grants to our COEX. This includes COEX unrestricted main grants, small grants and events income.

Direct Fundraising by Advice Agencies

Over £297,000 (2021: £305,000) 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 £2,031,610 raised, £1,071,909 was paid out as grants and the net income for the year was £355,279 (includes £234,474 restricted). The COVID-19 pandemic whilst continuing to impact our financial performance, was overshadowed by the ever 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.

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. Given the improving return on deposit accounts, in conjunction with the worsening economic climate generally, this will be an item for consideration by our Finances and All Purposes sub-committee during 2023.

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 free* reserves sufficient to maintain LLST's operations for 6 months. In the event of a worst case scenario, this should enable LLST to wind down/cease operating in an orderly fashion.

The free* reserves of £490,832 at the year end, equate to approximately 9 months worth of the charity's normal operating expenditure. This is more than 30% above the £332,000 required by our reserves policy, but the excess will be short-lived and utilised early in 2023 as we continue to support our beneficiaries according to our available funding.

*Free reserves = unrestricted reserves, less any designated reserves, less the net book value of any fixed assets

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

Risk Management

LLST has identified and reviewed major risks, in particular, those related to its operations and finances 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 our operations.

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for the Year Ended 31 December 2022

Risk Management (continued)

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 financial management and governance policies in place to ensure that all of its activities are implemented in line with these policies to mitigate against the possibility of 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 lingering repercussions of the COVID-19 pandemic, together with the continuing global impact of the war in Ukraine continues to severely impact economies around the globe. The considerable financial/economic downturn in the UK, in turn, continues to negatively affect both the charity's income and expenditure. Mitigating actions to support our income streams and contain our non grant expenditure remain a testament to our staff team's work ethic and abilities. Our 2022 income, at £2,031,610, is £808,984 up on 2021's, with increased (albeit still below pre Covid predictions) event income and increased donation and legacy income (due to increased generous grants income from many funders). This has enabled LLST to continue to both fund and support our beneficiaries as well as again remain in a strong financial position at the year end.

For 2023 the charity's main event income generation activity, the London Legal Walk is planned for June 2023 and at the time of writing we are hopeful we may raise more than 2022's £716,539. Meanwhile, significant multi year funding secured from our partnerships with a number of generous trusts and foundations, combined with annual funding from other generous funders, means that our 2023 income is expected to be above that for 2022. Together with continuing close control of our expenditure, our growing income means that, not only are we able to do more for our beneficiaries, but also continue to maintain sufficient reserves. The trustees are confident that the charity will be able to remain a going concern into the foreseeable future. All commitments will continue to be paid, and restrictions will only be placed on either the type or level of financial support given to our beneficiaries, to the extent that our income constrains such support.

Despite the post COVID-19 lingering repercussions, the impacts arising from the war in Ukraine and the poor UK economic outlook, the trustees remain confident as to LLST's ongoing viability. The Trustees therefore believe that the Going Concern Basis is still appropriate and have prepared the statutory accounts on this basis.

Structure, governance, management, statement of trustees' 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 twenty 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 the CEO then seek suitable outside candidates. A panel made up of from existing trustees interviews proposed candidates, and a report is made to the board for pre-approvals. The selected candidate(s) stand for the trustee(s) position(s) at the AGM and are approved by the members.

LONDON LEGAL SUPPORT TRUST

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2022

Recruitment and appointment of new trustees (continued)

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

The trustee board has overall responsibility for the strategic governance. LLST's board has five sub-committees: Finance and General Purposes; Diversity Equality and Inclusion; Grants, HR and Fundraising and Communications. These sub-committees are governed Terms of Reference and make recommendations to the board for final decisions. Some responsibility, for lesser decision making, may be delegated, from time to time, by the board, to a sub-committee.

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

In conjunction with the HR sub-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 the HR sub-committee before the information is sent to the wider trustee board for approval. In the case of conflict of interest, the CEO is replaced by the treasurer in communicating this information to the HR sub-committee and wider trustee 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, and the National Lottery Community Foundation continued to support free specialist legal advice providers in 2022.

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

Following the cost of living crisis, we were delighted to start a partnership with the Greater London Authority (GLA) to provide the funding for a number of our COEx to provide vital services to those affected by the cost of living crisis. We work very closely with London Citizens Advice Partnership on this initiative that ensures those who need advice on the cost of living crisis receive our help on different levels.

LLST and a group of funders and advice sector representatives worked together on workforce development issues. We were delighted join our forces with the Trust for London, the City Bridge Trust, to create a pooled funding to start responding some of the recommendations that were identified in our Addressing Skills Gap report. This research was jointly funded with the Trust for London and Paul Hamlyn. The National Lottery Community Foundation, the Legal Education Foundation and Greater London Authority are also partners on this work and contribute their funding and expertise in the area of advice workforce. Advice sector representatives include Law Centres Network, Advice UK, Advice Services Alliance (ASA), Refugee Action, Toynbee Hall and University House Legal Advice have played a huge role in developing this stream of work.

We were delighted to see and contribute to the development of Propel, a 10 years initiative of London Funders to respond to some of the systematic issues that impact London's civic societies.

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.

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for the Year Ended 31 December 2022

Working with other organisations/funders (continued)

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

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).

Amanda Illing is the CEO of Gatehouse Chambers. LLST are sub-let tenants of Gatehouse Chambers. Amanda is also married to David Wolfe KC who owns Wakelyns Farm in Suffolk. LLST stayed at Wakelyns for its staff strategy retreat in 2022.

Our thanks

This year has been like no other and our first and greatest thanks go to everyone who continued to participate in our events and raise sponsorship despite the radically changed formats. Similarly, we are hugely indebted to our main sponsors who continued to support us despite the clearly reduced exposure.

The videos created by the Lord Chief Justice and Rob "Judge" Rinder were greatly instrumental in attracting participants to our virtual events and it was great to have them as well as Baroness Kennedy and Mr. Justice Fraser joining our Zoom elements of the events.

We thank all of the firms, chambers, courts and organisations that took part in the 2022 events and helped us to raise a total of £868,234 and those who donated to LLST directly or sponsored a friend, or 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.

We thank all our staff who worked tirelessly during the year to ensure we continue raising vital funds and supporting free legal advice agencies to continue providing desperately needed funds.

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REPORT OF THE TRUSTEES

for the Year Ended 31 December 2022

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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware;
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

Our previous auditors, Haysmacintyre LLP resigned in December 2022, due to staff resourcing issues. Following a tender process, carried out during February 2023, UHY Hacker Young were appointed. A proposal for the re-appointment for UHY Hacker Young will be made 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 26 July 2023 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 (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of the charitable company's 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; 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statement 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the financial statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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

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.

We have nothing to report in respect of the following matters where 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 returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees for the financial statements

As explained more fully in the statement of trustees' responsibilities set out on page 11 the trustees 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:

How the audit was considered capable of detecting irregularities, including fraud:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management, and from our commercial knowledge and experience in the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the operations of the charitable company, including the Charities Act 2011 and the Companies Act 2006;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

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

We assessed the susceptibility of the charitable company's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

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

Allan Hickie BSc FCA (Senior Statutory Auditor)
For and on behalf of UHY Kent LLP
Chartered Accountants and Statutory Auditor

Thames House
Roman Square
Sittingbourne
Kent
ME10 4BJ

Date: 25 September 2023

LONDON LEGAL SUPPORT TRUST

STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

| | | Unrestricted funds £ | Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| | Notes | | | | |
| INCOME FROM: | | | | | |
| Donations and legacies | 2 | 131,497 | 1,028,148 | 1,159,645 | 401,533 |
| Other trading activities | 3 | 570,544 | 297,690 | 868,234 | 820,618 |
| Investment income | 4 | 3,731 | - | 3,731 | 475 |
| | | | | | |
| Total Income | | 705,772 | 1,325,838 | 2,031,610 | 1,222,626 |
| EXPENDITURE ON: | | | | | |
| Raising funds | 5 | 298,052 | - | 298,052 | 232,480 |
| | | | | | |
| Charitable activities | 6 | | | | |
| Grants | | 159,992 | 911,917 | 1,071,909 | 733,330 |
| Support costs | | 126,473 | 179,447 | 305,920 | 245,374 |
| | | | | | |
| Total Expenditure | | 584,516 | 1,091,364 | 1,675,881 | 1,211,184 |
| | | | | | |
| NET INCOME / (EXPENDITURE) | | 121,256 | 234,474 | 355,729 | 11,442 |
| | | | | | |
| TRANSFER BETWEEN FUNDS | 16 | - | - | - | - |
| | | | | | |
| NET MOVEMENT IN FUNDS | | 121,256 | 234,474 | 355,729 | 11,442 |
| | | | | | |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 369,576 | 10,000 | 379,576 | 368,134 |
| | | | | | |
| TOTAL FUNDS CARRIED FORWARD | | 490,832 | 244,474 | 735,305 | 379,576 |

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

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

| | | Unrestricted funds £ | Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|-------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| | Notes | | | | |
| CURRENT ASSETS | | | | | |
| Debtors | 12 | 66,099 | - | 66,099 | 68,289 |
| Cash at bank | | 776,527 | 244,473 | 1,021,000 | 550,599 |
| | | 842,626 | 244,473 | 1,087,099 | 618,888 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 13 | (351,793) | - | (351,793) | (239,311) |
| NET CURRENT ASSETS | | 490,833 | 244,473 | 735,306 | 379,577 |
| NET ASSETS | | 490,833 | 244,473 | 735,306 | 379,577 |
| FUNDS | 16 | | | | |
| Unrestricted Funds: | | | | | |
| General fund | | | | 490,833 | 369,576 |
| Restricted Funds | | | | 244,473 | 10,000 |
| TOTAL FUNDS | | | | 735,306 | 379,576 |

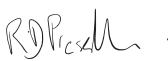
The notes on pages 19 to 30 form part of these financial statements.

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 26 July 2023 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 2022

| | Notes | 2022 £ | 2021 £ |
|---|-------|-------------------------|-----------------------|
| Cash flows from operating activities | | | |
| Cash generated from operations | A | 466,670 | (54,728) |
| Net cash provided by operating activities | | <u>466,670</u> | <u>(54,728)</u> |
| Cash flows from investing activities | | | |
| Interest received | | 3,731 | 475 |
| Net cash provided by investing activities | | <u>3,731</u> | <u>475</u> |
| Change in cash and cash equivalents in the reporting period | B | 470,401 | (54,253) |
| Cash and cash equivalents at the beginning of the reporting period | | 550,599 | 604,852 |
| Cash and cash equivalents at the end of the reporting period | | <u><u>1,021,000</u></u> | <u><u>550,599</u></u> |

LONDON LEGAL SUPPORT TRUST

NOTES TO THE STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

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

| | 2022 | 2021 |
|---|----------------|-----------------|
| | £ | £ |
| Net income for the reporting period (as per the Statement of Financial Activities) | 355,729 | 11,442 |
| Adjustments for: | | |
| Interest received | (3,731) | (475) |
| Decrease / (increase) in debtors | 2,190 | (58,361) |
| Increase / (decrease) in creditors | 112,482 | (7,334) |
| Net cash provided by operations | <u>466,670</u> | <u>(54,728)</u> |

B. ANALYSIS OF CHANGES IN NET CASH FUNDS

| | At 1 January | | At 31 December |
|--|---------------------|------------------|-----------------------|
| | 2022 | Cashflows | 2022 |
| | £ | £ | £ |
| Cash at bank and in hand | 550,599 | 470,401 | 1,021,000 |
| Total cash and cash equivalents | <u>550,599</u> | <u>470,401</u> | <u>1,021,000</u> |

LONDON LEGAL SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 December 2022**

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 (SORP2015) (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 (FRS 102) 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: 1 Lady Hale Gate, London, WC1X 8BS.

Going Concern

As part of the trustee's assessment of going concern, they have prepared cash flow projections to the end of 2024. The projections have been prepared on an appropriate basis, taking into account the current economic conditions that exist. After making appropriate enquiries, 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 ongoing concern basis is still appropriate and have prepared the accounts on the ongoing 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.

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 a registered company and charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Fund accounting

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

LONDON LEGAL SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS **for the Year Ended 31 December 2022**

1. ACCOUNTING POLICIES continued

Fund accounting continued

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The cost 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 advance payment for the goods or services it must provide. Provisions are measured at the best estimates 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 2022

| 2. DONATIONS AND LEGACIES | 2022 | 2022 | 2022 | 2021 |
|---|---------------------|-------------------|------------------|----------------|
| | Unrestricted | Restricted | Total | Total |
| | funds | funds | funds | funds |
| | £ | £ | £ | £ |
| Advice Funders Collaboration | - | 19,000 | 19,000 | - |
| Allen & Overy LLP | 10,000 | - | 10,000 | 16,981 |
| Buzzacott Stuart Defries Memorial Fund, The | - | - | - | 1,000 |
| City Bridge Trust | - | 260,692 | 260,692 | 224,000 |
| Dechert LLP | 1,000 | - | 1,000 | 1,000 |
| Freshfields | 40,000 | - | 40,000 | - |
| Greater London Authority (GLA) | - | 513,333 | 513,333 | - |
| Guy Beringer | 1,200 | - | 1,200 | - |
| Hogan Lovells | 30,000 | - | 30,000 | 30,000 |
| Holman Fenwick Willan LLP (HFW) | - | - | - | 2,500 |
| Huntley, Graham | - | - | - | 2,400 |
| J Clark | 1,600 | - | 1,600 | 200 |
| J Martin Family fund | 2,000 | - | 2,000 | - |
| J Sargent | 5,000 | - | 5,000 | - |
| Legal Education Foundation | - | 78,540 | 78,540 | 13,332 |
| Mica Levi | 5,625 | - | 5,625 | - |
| National Lottery | - | 156,583 | 156,583 | 75,568 |
| Quartet Community Foundation | - | - | - | 1,000 |
| Stephenson Harwood | - | - | - | 5,000 |
| The Worshipful Company of Arbitrators | - | - | - | 1,000 |
| Others - less than £1,000 | 12,219 | - | 12,219 | 10,107 |
| | 108,644 | 1,028,148 | 1,136,792 | 384,088 |
| Services in kind received | 22,853 | - | 22,853 | 17,445 |
| | 131,497 | 1,028,148 | 1,159,645 | 401,533 |
| | | | | |
| 3. OTHER TRADING ACTIVITIES | 2022 | 2022 | 2022 | 2021 |
| | Unrestricted | Restricted | Total | Total |
| | funds | funds | funds | funds |
| | £ | £ | £ | £ |
| Fundraising events | 570,034 | 297,690 | 867,724 | 819,703 |
| Income from hosted pages | 510 | - | 510 | 915 |
| | 570,544 | 297,690 | 868,234 | 820,618 |

LONDON LEGAL SUPPORT TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2022**3. Other Trading Activities - continued**

| Prior Year | 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> |

4. INVESTMENT INCOME

| | 2022 £ | 2021 £ |
|--------------------------|--------------|------------|
| Deposit account interest | 3,731 | 438 |
| Other income | - | 37 |
| | <u>3,731</u> | <u>475</u> |

5. RAISING FUNDS

| | 2022 Unrestricted funds £ | 2022 Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|--------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Cost of organising walks and events | 85,718 | - | 85,718 | 56,347 |
| Fundraising and events costs - wages | 212,334 | - | 212,334 | 158,492 |
| Other costs | - | - | - | 17,551 |
| | <u>298,052</u> | <u>-</u> | <u>298,052</u> | <u>232,390</u> |

| Prior Year | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 Total funds £ | 2020 Total funds £ |
|--------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Cost of organising walks and events | 56,437 | - | 56,347 | 37,945 |
| Fundraising and events costs - wages | 158,492 | - | 158,492 | 144,464 |
| Other costs | 17,551 | - | 17,551 | 24,601 |
| | <u>298,052</u> | <u>-</u> | <u>232,390</u> | <u>207,010</u> |

LONDON LEGAL SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 December 2022**

6. CHARITABLE ACTIVITIES COSTS

| | Grant funding of activities £ | Support costs £ | Total 2022 £ |
|----------------------------|--|--------------------------------|-----------------------------|
| Grants (see note 7) | 1,071,909 | - | 1,071,909 |
| Consultancy/training | - | 16,958 | 16,958 |
| Support costs (see note 8) | - | 288,962 | 288,962 |
| | <u>1,071,909</u> | <u>305,920</u> | <u>1,377,829</u> |
| Prior Year | Grant funding of activities £ | Support costs £ | Total 2021 £ |
| Grants (see note 7) | 733,330 | - | 733,330 |
| Consultancy/training | - | 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> |

7. GRANTS PAYABLE

| | 2022 Total Grants £ | 2021 Total Grants £ |
|---|--|--|
| Advice4Renters | 12,075 | 2,193 |
| Advocate | 27,363 | 18,369 |
| Aire Centre | 10,030 | 10,000 |
| Anti Trafficking and Labour Exploitation Unit (ATLEU) | 16,292 | 46,511 |
| Asylum Aid (prev Consonant/Asylum Aid) | 11,452 | 11,764 |
| Asylum Support Appeals Project (ASAP) | 12,013 | 12,060 |
| Bail for Immigration Detainees (BID) | 13,498 | 10,449 |
| BHT Sussex | 23,828 | - |
| Cambridge House Law Centre | 26,667 | 10,163 |
| Camden Community Law Centre | 10,125 | - |
| Canterbury Housing Advice Centre | 10,175 | 10,972 |
| CASCAIDR | 7,583 | 11,263 |
| Citizens Advice Barking and Dagenham | 10,000 | 10,000 |
| Citizens Advice Barnet | 11,589 | 12,027 |
| Citizens Advice in North & West Kent | 10,998 | 10,656 |
| Citizens Advice Oxford | 4,131 | 5,066 |
| Citizens Advice RCJ Advice Bureau & Islington | 12,468 | 11,365 |
| Citizens Advice Sutton | 10,320 | 10,125 |
| Citizens Advice Tunbridge Wells & District | 11,141 | 11,160 |
| Coram Children's Legal Centre | 11,602 | 15,492 |
| Disability Law Service | 10,705 | 11,353 |
| Ealing Law Centre | 27,207 | 11,892 |
| FRU (Free Representation Unit) | 25,339 | 18,369 |
| Greenwich Housing Rights | 43,141 | 10,188 |
| Sub-total to page 25 | <u>369,742</u> | <u>281,437</u> |

LONDON LEGAL SUPPORT TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2022**7. Grants Payable - continued**

| | 2022 | 2021 |
|---|------------------|----------------|
| | Total | Total |
| | Grants | Grants |
| | £ | £ |
| Sub-total from page 24 | 369,742 | 281,437 |
| Hackney Community Law Centre | 12,265 | 1,736 |
| Hackney Migrant Centre | 6,120 | 3,592 |
| Hammersmith & Fulham Law Centre | 15,610 | 10,801 |
| Harrow Law Centre | 24,860 | 18,818 |
| Independent Workers Union of Great Britain (IWGB) | 11,793 | 11,694 |
| Island Advice Centre | 17,638 | 10,188 |
| Islington Law Centre | 19,346 | 10,703 |
| Just for Kids Law | 25,158 | 10,088 |
| Law Centres Network | 13,538 | 1,500 |
| Lewisham Refugee and Migrant Network | 37,694 | 11,611 |
| Mary Ward Legal Centre | 40,599 | 27,682 |
| North Kensington Law Centre | 10,524 | 10,575 |
| Notre Dame Refugee Centre | 7,880 | 5,622 |
| Nucleus Legal Advice Centre | 20,000 | 10,000 |
| Praxis Community Projects | 11,175 | 10,708 |
| Prisoners' Advice Service (PAS) | 11,415 | 10,025 |
| Public Law Project | 24,858 | 10,230 |
| Refugee Legal Support (Athens?) | 6,183 | 3,406 |
| Release | 10,831 | 11,414 |
| Rolls Building Art & Education Trust | 10,983 | 10,573 |
| South West London Law Centres | 61,295 | 28,676 |
| Southwark Law Centre | 36,856 | 13,015 |
| St Hilda's East Community Centre | 7,516 | 7,296 |
| Tamil Welfare Association (Newham) | 24,216 | 10,000 |
| Tower Hamlets Law Centre | 15,747 | 12,890 |
| University House (Legal Advice Centre) | 44,967 | 11,583 |
| Working Families | 11,164 | 10,000 |
| Youth Legal | 15,189 | 11,196 |
| Z2K (Zacchaeus 2000 Trust) | 30,723 | 12,446 |
| Remaining Grants Below £5,000 | 116,024 | 133,825 |
| | 1,071,909 | 733,330 |

LONDON LEGAL SUPPORT TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2022**8. SUPPORT COSTS (2022)**

| | Management | Grant | Governance | Total |
|----------------------------------|---------------|----------------|--------------|----------------|
| | Support Costs | Support Costs | Costs | 2022 |
| | £ | £ | £ | £ |
| Support Costs | 58,643 | 198,017 | 9,449 | 266,109 |
| Support Costs - Services in Kind | - | 22,853 | - | 22,853 |
| | <u>58,643</u> | <u>220,870</u> | <u>9,449</u> | <u>288,962</u> |

SUPPORT COSTS (2021)

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

9. NET INCOME / (EXPENDITURE)

| | 2022 | 2021 |
|--|--------------|--------------|
| | £ | £ |
| Net income/(expenditure) is stated after charging/(crediting): | | |
| Auditors' remuneration | <u>8,728</u> | <u>8,600</u> |

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 (2021: £ Nil).

TRUSTEES' EXPENSES

There were no trustees' expenses the year ended 31 December 2022 (2021: £Nil).

11. STAFF COSTS

| | Total Funds | Total Funds |
|--------------------|----------------|----------------|
| | 2022 | 2021 |
| | £ | £ |
| Wages and salaries | 335,242 | 262,710 |
| Social Security | 34,070 | 25,712 |
| Pension | 11,944 | 9,199 |
| | <u>381,256</u> | <u>297,621</u> |

The remuneration costs including employment benefits, paid to key management personnel of the charity during the year was £100,214 (2021: £133,150)

continued...

LONDON LEGAL SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 December 2022

11. STAFF COSTS continued

One employee received total emoluments of more than £60,000 in 2022 (None in 2021).

The average number of employees during the year was 9 (2021: 8).

The charity does not operate any pension scheme for its employees, but does administer contributions to a TPP (The Peoples Pension, provided by People's Partnership (formerly B&CE)) stakeholder scheme for 7 (2021: 8) employees. The charity's contribution rate to the scheme is 5%.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|--------------------------------|---------------|---------------|
| Trade debtors | 7,045 | 2,948 |
| Prepayments and accrued income | 59,054 | 65,341 |
| | <u>66,099</u> | <u>68,289</u> |

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 £ | 2021 £ |
|---------------------------------|----------------|----------------|
| Trade creditors | 25,457 | 12,213 |
| Accruals and deferred income | 269,021 | 17,754 |
| Grants payable | 39,990 | 200,443 |
| Other taxes and social security | 14,694 | 7,657 |
| Other creditors | 2,631 | 1,244 |
| | <u>351,793</u> | <u>239,311</u> |

14. GRANT COMMITMENTS

| | 2022 £ |
|--|--------------------|
| Grant commitments at 1 January 2022 | 200,443 |
| Grant commitments charged to the SOFA in the period (note 7) | 1,071,909 |
| Grants paid in the year | <u>(1,232,362)</u> |
| Grant commitments as at 31 December 2022 | <u>39,990</u> |

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds | Restricted Funds | 2022 Total Funds £ | 2021 Total Funds £ |
|---------------------|-----------------------|---------------------|-----------------------------|-----------------------------|
| Current assets | 842,626 | 244,473 | 1,087,099 | 618,887 |
| Current liabilities | <u>(351,793)</u> | <u>-</u> | <u>(351,793)</u> | <u>(239,311)</u> |
| | <u>490,833</u> | <u>244,473</u> | <u>735,306</u> | <u>379,576</u> |

LONDON LEGAL SUPPORT TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2022**16. MOVEMENT IN FUNDS**

| | AT 01.01.22 | Net Movement In Funds | At 31.12.22 |
|---------------------------|--------------------|--------------------------------------|--------------------|
| | £ | £ | £ |
| Unrestricted Funds | | | |
| General fund | 369,576 | 121,257 | 490,833 |
| Restricted Funds | | | |
| Restricted funds | 10,000 | 234,473 | 244,473 |
| | <u>379,576</u> | <u>355,730</u> | <u>735,306</u> |

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

| | Income | Expenditure | Transfer between funds | Movement in funds |
|---------------------------|------------------|--------------------|-----------------------------------|------------------------------|
| | £ | £ | £ | £ |
| Unrestricted Funds | | | | |
| General fund | 705,772 | (584,516) | - | 121,256 |
| Restricted Funds | | | | |
| Restricted funds | 1,325,838 | (1,091,364) | - | 234,474 |
| | <u>2,031,610</u> | <u>(1,675,881)</u> | <u>-</u> | <u>355,729</u> |

Comparatives for movement in funds

| | AT 01.01.21 | Net Movement In Funds | At 31.12.21 |
|---------------------------|--------------------|--------------------------------------|--------------------|
| | £ | £ | £ |
| Unrestricted Funds | | | |
| General fund | 288,257 | 81,319 | 369,576 |
| Restricted Funds | | | |
| Restricted funds | 79,877 | (69,877) | 10,000 |
| | <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 funds | 394,271 | (539,929) | 75,781 | (69,877) |
| | <u>1,222,626</u> | <u>(1,211,184)</u> | <u>-</u> | <u>11,442</u> |

LONDON LEGAL SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 December 2022**

17. RELATED PARTY DISCLOSURES

During the period the Trust made Grants to South West London Law Centres of £61,295 (2021: £28,676) 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 £17,638 (2021: £10,188); University House Legal Advice Centre £44,697 (2021: 11,583); Mary Ward Legal Centre £40,599 (2021: £27,682); Public Law Project £24,858 (2021: £10,230). 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 amounting to £11,415 (2021: £10,025) to Prisoners Advice Service, which is associated with the firm in which Richard Dyton is a partner.

During the period the Trust paid £Nil (2021: £947) to Access to Justice Foundation of which Bob Nightingale is a Trustee.

During the period the Trust made grants to The Royal Courts of Justice Advice Bureau of £12,468 (2021: £Nil) of which Graham Huntley is a Trustee.

During the year, the total of donations given by trustees, without conditions, was £2,400 (2021: £Nil).

LONDON LEGAL SUPPORT TRUST**NOTES TO THE FINANCIAL STATEMENTS - continued**
for the Year Ended 31 December 2022**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 the members on winding up to £1.

In the event of a winding up, none of the accumulated funds are distributable to the 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 funds £ | 2021 Total Funds £ |
|------------------------------------|----------------------------|--------------------------|--------------------------|
| INCOME FROM | | | |
| Donations and legacies | 88,633 | 312,900 | 401,533 |
| Other trading activities | 739,247 | 81,371 | 820,618 |
| Investment income | 475 | - | 475 |
| | | | |
| Total Income | 828,355 | 394,271 | 1,222,626 |
| | | | |
| EXPENDITURE ON: | | | |
| Raising funds | 232,480 | - | 232,480 |
| | | | |
| Charitable activities | | | |
| Grants | 225,254 | 508,076 | 733,330 |
| Support costs | 213,521 | 31,853 | 245,374 |
| | | | |
| Total Expenditure | 671,255 | 539,929 | 1,211,184 |
| | | | |
| NET INCOME / (EXPENDITURE) | 157,100 | (145,658) | 11,442 |
| | | | |
| TRANSFER BETWEEN FUNDS | (75,781) | 75,781 | - |
| | | | |
| NET MOVEMENT IN FUNDS | 81,319 | (69,877) | 11,442 |
| | | | |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 288,257 | 79,877 | 368,134 |
| | | | |
| TOTAL FUNDS CARRIED FORWARD | 369,576 | 10,000 | 379,576 |