

THE  
ACCESS  
TO JUSTICE  
FOUNDATION



# Annual Report and Financial Statements

For the Year Ended 31 December 2023

## Introduction

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Thank you for your interest in the Access to Justice Foundation's 2023 Annual Report and Financial Statements. This year we not only received the largest grant in our history, from the National Lottery Community Fund, but we also launched a major new funding programme in partnership with the Ministry of Justice. Although proud of these successes, we are very conscious that our efforts are needed more than ever. The ongoing impacts of the cost-of-living crisis alongside the termination of emergency COVID related grants have left advice giving charities dealing with increasing demand and diminishing resources. We are genuinely seeing unprecedented levels of demand. We are committed as ever to working in partnership with others across civil society to improve the lives of people facing poverty, homelessness, unemployment, and discrimination through the provision of free legal advice.

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# I. Annual Report

# Our Objectives & Activities

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## Our Purpose

The Access to Justice Foundation's purpose is to (i) provide financial and other support to organisations that provide free legal advice or assistance to people in need and (ii) promote overall access to justice, as set out in our Articles of Association, which were last reviewed in 2020.

## Our Mission, Vision, and Objectives

The foundation has applied the following vision, mission, and strategic objectives to advance our purpose.

Our vision is a society where everyone has access to justice.

Our mission is to improve people's lives by increasing the availability of quality legal advice and support.

We work toward achieving our vision and mission by focusing on the following three objectives.

1. Increasing available resources for the provision of free legal advice and support across the UK.
2. Developing and implementing grant making programmes which align with our values, improve reach, and maximise impact.
3. Improving understanding and awareness of the role of the law as a tool for social justice.

## Public Benefit

Trustees have had regard to the Charity Commission's guidance on public benefit and are satisfied that the activities of the charity over the past year both are in accordance with our objects and strategy and are provided for the public benefit.

## Report on Objectives and Activities

In 2023 we undertook the following activities to advance our three strategic objectives.

### Objective One

Our first objective is to increase available resources for the provision of free legal advice and support across the UK. Our fundraising activity is focused in three main areas, namely the legal community, trusts and foundations, and public sector support.

During 2023 we received income from pro bono costs orders in the amount of £207,629 (2022:

£281,776), pursuant to our role as the prescribed charity under s194 Legal Services Act. Given the changes to legislation in 2022 to extend this regime to tribunals, we are anticipating a small increase in income from this source over the next few years. Further, we received £229,443 (2022: £158,066) in residual client balances (mainly from solicitors' firms) and £112,552 (2022: £118,645) from funds raised by way of events. We continue to engage with the legal profession to raise awareness of our work and how they can support us. We are particularly grateful to our members organisations for their ongoing support with this work.

During 2023 we have started exploring a broader engagement plan with other trust and foundation funders. Thanks to the generous support of the Baring Foundation, we have been able to increase the resource we have available for this work around making the case for the role of the law as a tool for social change.

As a charity which was founded to increase funds for the provision of legal advice, all our fundraising activity directly contributes to our mission by way of providing funds for onward grant making to advice charities as well as a contribution to our own running costs to ensure we remain sustainable and have robust internal infrastructure so we can comply with our legal and regulatory requirements.

### Objective Two

Our second objective is to develop and implement grant making programmes which align with our values, improve reach, and maximise impact.

We were delighted to be successful in our application to the National Lottery Community Fund for a £30 million grant to fund a five-year core cost grant programme across England to support the delivery of specialist legal advice to the people who need it the most. The "Improving Lives Through Advice" programme will be central to our activities over the next five years. As well as providing essential social welfare advice to some of the most marginalised people in the country, this programme will increase our capacity to collate data and evidence to demonstrate the impact that advice can have on people's lives. We will be focusing this funding on a range of

organisations including more community led groups to learn the difference this can make to reaching those communities most in need of support. Our multi-stakeholder learning group will ensure we make the most of this opportunity not only to learn what works, but also to communicate that with other funders to develop a joined-up approach.

We launched our “Improving Outcomes Through Legal Support” programme with £10.4 million of funding received from the Ministry of Justice. Learnings from previous partnerships with the Ministry led directly into the design of this programme, notably the shift towards longer-term funding and the development of a more meaningful impact and reporting framework. We continue to work closely with the legal support team at the Ministry of Justice to build a more robust evidence base for the impact of early legal advice.

Our grant making activity is the key mechanism through which we make progress towards our mission of improving access to legal advice. By supporting a diverse range of advice agencies across the country through our grant funding, we support the continuation and development of advice services.

### Objective Three

Our third objective is to improve understanding and awareness of the role of the law as a tool for social justice.

As part of our mission to improve access to legal advice for people, we work to improve understanding across the funding community and civil society of the impact that legal advice can have on achieving a broader range of outcomes including tackling poverty, improving health outcomes, and challenging discrimination.

In 2023 we relaunched our advice funders network as the Social Justice Funders Group to broaden the group to funders not currently funding advice but with an interest in improving social justice. Providing a vehicle for funder discussion around the use of the law to achieve improved outcomes for people more broadly is proving effective. The group has also grown to include public sector funding bodies as well as philanthropic funders. There are now 58 funder members of this group.

We are grateful to the Baring Foundation for providing us with a grant to increase our activity in this area over the next two years. Working with University College London plus a group of partner funders, we are particularly interested in championing the role of advice in improving health outcomes as evidenced by the excellent research from UCL funded by the Legal Education Foundation.

Our quarterly Justice & Innovation Group sessions remain popular with an average attendance across the year of 81 people per meeting. We draw learning from and share learning with the 1,341 members of our network for justice, as part of our ongoing commitment to collaborative working.

We are excited to be working with the Solicitors Regulation Authority and the Law Society of England and Wales on the latest round of the Regulators Pioneer Fund (RPF). The project will explore ways to increase the use of technology-enabled dispute resolution to help individuals and businesses resolve legal issues, without the need to go to court.

Trustees work to ensure an appropriate balance of resources is dedicated to each of the three objectives. Further, trustees keep under review the proportion of funds dedicated to internal operations relative to our grant making.

During 2023 we started work to consider alternative funding mechanisms including our role as the prescribed charity to receive undistributed funds from opt out collective actions in the Competition Appeal Tribunal. More information on this can be found in the “Plans for 2024” section of this report.

### **Grant Making Practice**

As part of our commitment to the IVAR’s (Institute for Voluntary Action Research) Open and Trusting Grant Making Initiative, we have adopted their eight commitments to our approach to grant making. These are: don’t waste time, ask relevant questions, accept risk, act with urgency, be open, enable flexibility, communicate with purpose, and be proportionate.

### **Fundraising Practice**

That Access to Justice Foundation is a fundraising foundation, and raising resources for the advice sector is a core part of our mission and strategy. The Foundation is registered with the Fundraising Regulator, and we strive to comply with the Code of Fundraising Practice – regularly referencing it to guide decisions at the management and trustee level. As part of our ongoing fundraising activities, we do not employ external agencies or consultants, we do not carry out face-to-face or telephone fundraising, and we do not approach vulnerable people. We did not receive any complaints about our fundraising in 2023.

### **Volunteers**

The foundation is grateful for volunteers who helped to organise fundraising events in 2023, including dozens of legal walks around the UK. Further, we benefitted from the generous pro bono support of the legal community, including £72,118 (2022: £80,904) of in-kind contributions over the course of the year.

### **Organisational Infrastructure**

Over the last several years the foundation has undergone a substantial period of growth. To match this growth, the charity is working to develop a robust organisational infrastructure – including updating policies and processes, strengthening systems and controls, improving work planning and support for staff, and reviewing third-party contracted services (e.g. IT and banking). Most of these projects are cost neutral – ensuring our organisational sustainability while continuing to dedicate most of our resources to frontline agencies providing advice and assistance.

## Our Impact

During 2023 we provided funding through 106 grants and donations (2022: 203) with a total value of £6,568,708 (2022: £6,668,059) to a range of advice and pro bono charities across the UK. Most of our new grants awarded in 2023 were made as part of the “Improving Outcomes Through Legal Support” programme run in partnership with the Ministry of Justice. This programme seeks to sustain and improve access to early legal advice while supporting the development of an improved evidence base which demonstrates the outcomes of the work of the charities funded. This programme runs until March 2025.

Please see Note 15 to our financial statements, which lists all organisations that we paid grants and donations to in 2023.

The work we fund supports a range of communities and groups who experience additional barriers to accessing services. Here are a few examples to demonstrate the work of our partner charities over the course of 2023:

**Rights of Women** supports over 3000 women via their legal advice helpline each year plus a further 500,000 women through their online resources.

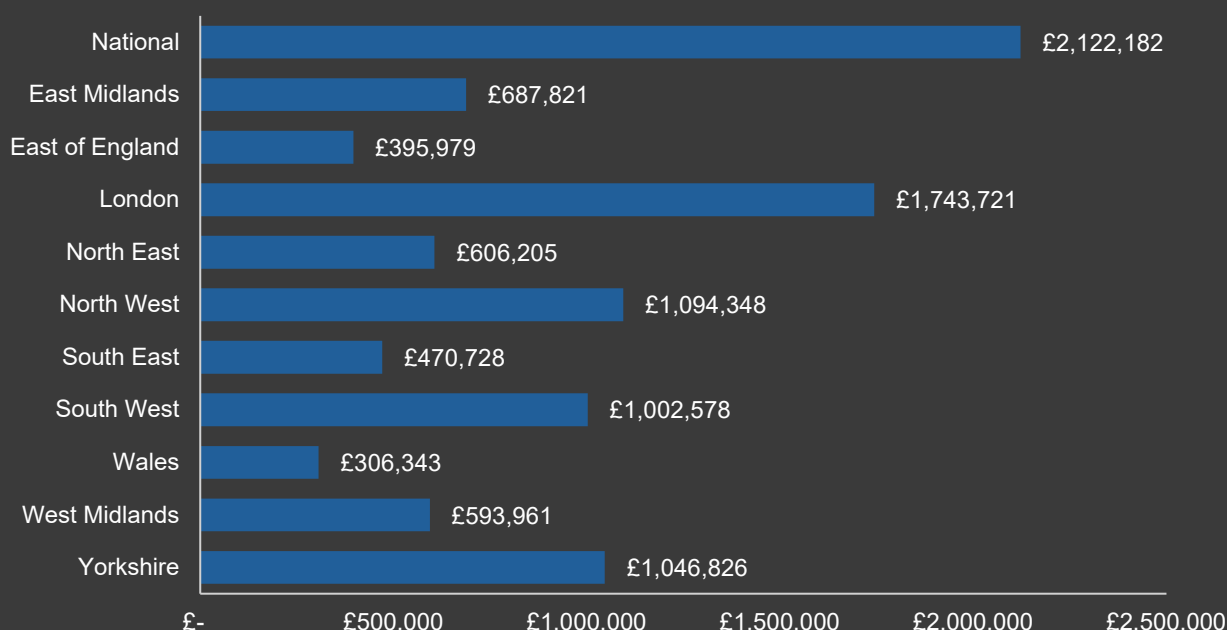
**Working Families** have drawn together data from their work to produce a comprehensive report on the impact of childcare, parental leave, and flexible working on families’ ability to cope and thrive.

**Public Interest Law Centre** works in collaboration with grassroots groups, campaigns, and frontline organisations through a legal hub model, building capacity through legal education and advocating through legal action in key priority areas: racial justice and migrants rights, housing/homelessness, violence against women, the impact of austerity, and state surveillance.

**Citizens Advice Gateshead** brought 90 new volunteers into their organisation during 2023, delivering over 4,000 hours of volunteering, maximising their impact and increasing access to advice for more people in the local community.

**Praxis Community Projects** support over 2000 people every year with their immigration and welfare advice needs, ensuring they have the basic income people need to survive.

### New Grants Awarded in 2023 by Region



# Financial Review

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## Year End Financial Position

The Foundation ended 2023 with a net operating income of £3,413,231 (2022: net operating loss of £352,096). Total 2023 income was £10,739,408 (2022: £7,066,211) and total expenditure was £7,326,177 (2022: £7,418,307). We carried over a total balance of £4,421,438 at the end of 2023 (2022: £1,008,207). Of this amount, £3,383,613 (2022: £517,120) was restricted, £512,021 (£52,877) was designated, and £525,804 (£438,210) was unrestricted.

The vast majority of the carried over restricted funds came from the National Lottery Community Fund (£2,962,141) which were re-granted to advice agencies in the first quarter of 2024. Carried over designated funds will be used for additional charitable expenditure and grants to be made in the third quarter of 2024. The carried over unrestricted funds (£525,804) are composed of £280,000 of operating and indemnity reserves (see more on our operating reserves policy below) plus a remaining unrestricted cash balance of £245,804 available for expenditure.

At the end of each year, the foundation's policy is to review the unrestricted cash balance available for expenditure and to either (i) budget these funds for investment in its operations in the following year or (ii) to designate the excess amount for grant making in the following year. The foundation also retains a small amount of these unrestricted funds as a cash cushion to smooth income and account for fluctuation in fundraising over the course of the following year. The Board budgeted the £245,804 of unrestricted funds carried over into 2024 (i) for the foundation to invest in its operational infrastructure (including technology and a new staff position) and (ii) to smooth income fluctuation.

## Principal Sources of Funding

In 2023, our principal sources of funding were major restricted grants from The National Lottery Community Fund (£3,075,736) and the Ministry of Justice – Help Accessing Legal Support (£2,290,905) and Improving Outcomes Through Legal Support (£4,424,000). Other key sources of funding included Pro Bono Costs Orders, donated unclaimed client accounts, and fundraising events.

## Operating Reserve Funds

The Foundation maintains operating reserve funds, which the Board of Trustees deem appropriate for its efficient operation on a prudent basis. The operating reserve of £150,000 (2022: £150,000) is intended to meet administrative costs to enable the continued operation of the charity. Our reserves policy states that the charity should hold reserves equivalent to 6 months of unrestricted operating costs. The current reserve amount equates to 5.65 months of unrestricted operating costs. The trustees have deemed reasonable the amount of operating reserves currently held.

## Banking and Investment Powers

The Foundation 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 need for funds to be readily available, all funds are currently held in cash with our two banking providers, CAF Bank and Virgin Money.

## Risks and Uncertainties

The trustees have created a Governance, Risk, and Audit Committee, which maintains a risk register and regularly discusses key risks on at least a quarterly basis. The Foundation's key risks include:

1. Financial Security: The Foundation depends on several key sources of income to continue its core operations. The trustees have prioritised diversifying and increasing income by hiring a new Development Director, and the development of a fundraising strategy is underway.
2. Loss of Key Management & Trustees: The Foundation risks losing key institutional knowledge via management and trustee resignations. It manages this risk by documenting key procedures and investing in robust systems.



3. Grantee Fraud or Non-Compliance: As a grant making organisation, the Foundation must ensure its grantees are compliant and use funds efficiently and effectively. It manages this risk through clear grant making procedures and regular grantee oversight.
4. Failing to Distribute Funds to Highest Impact Recipients: As a grant making organisation, the Foundation must ensure its funds reach the most impactful grantees. It manages this risk through a competitive grant application process, rigorous review and scoring, and by nominating external members to the Board's Grants Committee.

### **Charity's Public Benefit**

The Trustees have considered the Charity Commission's guidance with regard to public benefit and have ensured that the Foundation's resources have been or will be distributed to organisations that provide, support or facilitate access to free legal advice and assistance to those in charitable need, regardless of status.

## Our Plans for 2024

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During 2024 trustees will review our organisational strategy as we consider how to make the most effective use of our resources to achieve our mission in the longer term. We do not anticipate making radical changes to our vision, mission, and objectives. Rather, this review will enable us to sharpen our focus on key areas where we believe we can have the greatest impact. It will also provide a framework for us to measure and report on successes and learning. We will consult with key stakeholders to inform our new strategy which we anticipate launching towards the end of the year.

Trustees are committed to ensuring that the future direction of the organisation is informed by our own learning as well as the experience of our partner organisations.

In 2024 we are launching our largest ever grants programme – “Improving Lives Through Legal Advice” thanks to the support of the National Lottery Community Fund. These five-year core costs grants will not only provide a significant resource for tens of thousands of people to access free legal advice, but also working with this

cohort over the next five years will enable us to learn much more about what works and what does not. This learning will be shared and used both in our grant making and fundraising activities going forward.

As part of our longer-term commitment to developing sustainable funding mechanisms we are working with the Centre for Socio Legal Studies at Oxford University to consider what research is required to evaluate and compare funding mechanisms that exist to support access to justice globally. These include Interest on Lawyers Trust Accounts (IOLTA), legal expenses insurance, and levies.

In 2024 we plan to set up an expert advisory group to help inform our work around use of funds derived from the undistributed funds in collective actions cases in the Competition Appeal Tribunal pursuant to Consumer Rights Act 2015. As the first of the cases being heard under this legislation approach their conclusion, trustees are giving careful consideration to the appropriate allocation of resource to this work which will require robust consultation with relevant stakeholders.

# Structure and Governance

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## Organisational Structure

The Access to Justice Foundation was incorporated as a company limited by guarantee on 2nd October 2008 and was registered as a charity in England and Wales on 3rd October 2008 and in Scotland on 27 July 2018. It is governed by its Articles of Association.

## Trustees

The composition of the Board represents the cross legal profession nature of the Foundation, working in collaboration with the advice sector. This is achieved through trustees being appointed by the following:

1. President of the Law Society of England and Wales – Appointee: Simon Davis
2. Chairman of the Bar Council – Appointee: Gavin Mansfield KC (became an independent trustee April 2024)
3. President of the Chartered Institute of Legal Executives – Appointee: Maxcine Akinsowon
4. Chairman of Advice Services Alliance – Appointee: Carol Storer (resigned June 2023), Lindsey Poole (appointed February 2024)
5. Lady Chief Justice – Appointee: Dame Maura McGowan DBE (became an independent trustee September 2023), Khatun Sapnara (resigned February 2024)

In addition, the Board of Trustees has the power to appoint further Trustees. It does this through an open, competitive recruitment process. It has appointed: Audrey Haaxman, Des Pullen (appointed September 2023), Sacha Rose-Smith, Rebecca Samaras, Andrew Seager, Joe Snape, and Sarah Stephens. The trustees ensure independence by maintaining a register of interests and declaring interests at individual meetings where necessary.

New trustees receive an induction including the following: (i) an induction pack with key organisational documents to read, (ii) separate induction meetings with the Chair of the Board of Trustees and the Chief Executive, and (iii) signing of key forms including an appointment declaration, a code of conduct, a confidentiality agreement, and a declaration of interests.

## Decision Making

The trustees provide oversight for all key activities, are responsible for determining the foundation's overall strategic aims and direction, and approve policies and expenditure above certain thresholds. Matters requiring board approval are decided by the Board acting by a majority at Trustee meetings or by 75 percent majority over email. The board appoints the following committees to make recommendations to the Board and to exercise delegated authority on some matters: (i) Governance, Risk and Audit Committee, (ii) Grants Committee, and (iii) HR Remuneration and Nominations Committee. To ensure sufficient technical expertise, the Board has recruited external, non-trustee members to both the Grants Committee and the HR Remuneration and Nominations Committee.

The day-to-day running of the foundation is delegated to management, operating within the confines of policies set by the board. In general, the areas of work delegated to management includes running grant programmes, fundraising, building partnerships in the sector, and finance and operations.

## Remuneration for Key Management

All employee salaries – including key management personnel – are set through a market benchmarking exercise conducted every three years using an external dataset of comparable roles in the charity sector. The most recent benchmarking exercise was completed in July 2023 and used salary data from CENDEX. Further, we conduct a cost-of-living assessment every year to determine if it is appropriate to increase staff salaries to keep pace with inflation. This assessment is also conducted using external data. Any such salary increases are reviewed and approved by the trustees. In July 2023, the Board provided a cost-of-living salary increase for all staff, in accordance with this policy, to account for the unusually high rate of inflation.

## Cooperation with Other Organisations

The Foundation maintains a robust stakeholder engagement plan. It uses this plan to manage engagement and partnerships with other charities and organisations with which it co-operates to advance our charitable objectives.

### **Trustees' Responsibilities Statement**

The Trustees (who are also Directors of The Access to Justice Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom accounting standards (U.K. Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

### **Disclosure of Information to Auditors**

In so far as the Trustees are aware:

- There is no relevant information of which the charitable company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditor is aware of that information.

### **Small Companies Regime**

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

## Reference Information

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### Charity Information

Name: The Access to Justice Foundation  
Phone: 020 4522 8400  
Website: [www.atjf.org.uk](http://www.atjf.org.uk)  
Charity Number (England & Wales): 1126147  
Charity Number (Scotland): SC048584  
Company Number: 6714178

### Registered Office

10 Queen Street Place  
London  
EC4R 1AG

### Principal Place of Business

First Floor, 64 London Wall  
London  
EC2M 5TP

### Auditors

Haysmacintyre LLP  
10 Queen Street Place  
London  
EC4R 1AG

### Bankers

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
Kent  
ME19 4JQ

Virgin Money  
Jubilee House  
Newcastle upon Tyne  
NE3 4PL

### Board of Trustees

Gavin Mansfield (Chair)  
Maxcine Akinsowon  
Simon Davis  
Audrey Haaxman  
Laurence Harris (resigned Sep 2023)  
Maura McGowan (resigned Feb 2024)  
Lindsey Poole (appointed Feb 2024)  
Des Pullen (appointed Sep 2023)  
Sacha Rose-Smith  
Rebecca Samaras  
Khatun Sapnara (resigned Feb 2024)  
Andrew Seager  
Joe Snape  
Sarah Stephens  
Carol Storer (resigned Jun 2023)

Approved by the Board of Trustees  
on 19 June 2024



Andrew Seager  
Vice Chair of the Board

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## **II. Independent Auditor's Report**

# Independent Auditor's Report to the Members and Trustees of the Access to Justice Foundation

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## Opinion

We have audited the financial statements of Access to Justice Foundation for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet, statement of cashflows 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 2023 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 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 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' Annual Report and the Chair's statement. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material

misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' Annual Report (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' Annual Report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations (as amended) require 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
- 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 11-12, 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 Company Law



and Charity Law, 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 Companies Act 2006 and the Charities' Act 2011 and consider other factors such as income tax, payroll tax and sales tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements including the risk of override of controls. Audit procedures performed by the engagement team included:

- 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 charitable company to ensure these were in place throughout the year;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing and testing journals entries made in the year, particularly those made as part of the year end financial reporting process; and
- Challenging assumptions and judgements made by management in their critical accounting estimates

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](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, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 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.

**Signed by:**

**Date:** 15 July 2024



**Lee Stokes (Senior Statutory Auditor)**  
For and on behalf of Haysmacintyre LLP,  
Statutory Auditors

10 Queen Street Place  
London  
EC4R 1AG

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## **III. Financial Statements**

**Statement of Financial Activities**  
**For the year ended 31 December 2023**

			Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
<b>Income from:</b>							
Donations and legacies							
	Pro bono costs orders	3	-	207,629	-	207,629	281,776
	Unclaimed client accounts		229,443	-	-	229,443	158,066
	Grants received	4	20,000	180,000	9,857,547	10,057,547	6,161,855
	Other donations		132,623	90,042	-	222,665	459,046
Investments							
	Bank interest received		20,602	-	1,522	22,124	5,468
<b>Total Income</b>			<b>402,668</b>	<b>477,671</b>	<b>9,859,069</b>	<b>10,739,408</b>	<b>7,066,211</b>
<b>Expenditure on:</b>							
Charitable activities							
	Grants & Donations payable	15	35,000	15,441	6,518,267	6,568,708	6,668,059
	Direct costs	6	44,587	-	423,436	468,023	470,558
	Support costs	7	50,089	-	10,315	60,404	29,238
Raising funds		8	114,574	3,086	22,958	140,618	173,567
Other		9	70,824	-	17,600	88,424	76,885
<b>Total Expenditure</b>			<b>315,074</b>	<b>18,527</b>	<b>6,992,576</b>	<b>7,326,177</b>	<b>7,418,307</b>
Net Income / (Expenditure)			87,594	459,144	2,866,493	3,413,231	(352,096)
Total Funds Brought Forward			438,210	52,877	517,120	1,008,207	1,360,303
Total Funds Carried Forward at 31/12/2023			525,804	512,021	3,383,613	4,421,438	1,008,207

**Statement of Financial Activities**  
**For the year ended 31 December 2022**

			Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
<b>Income from:</b>							
Donations and legacies							
	Pro bono costs orders	3	-	-	281,776	281,776	111,827
	Unclaimed client accounts		158,066	-	-	158,066	117,607
	Grants received	4	-	-	6,161,855	6,161,855	6,988,790
	Other donations		160,489	96,617	201,940	459,046	497,591
Investments							
	Bank interest received		5,468	-	-	5,468	117
<b>Total Income</b>			<b>324,023</b>	<b>96,617</b>	<b>6,645,571</b>	<b>7,066,211</b>	<b>7,715,932</b>
<b>Expenditure on:</b>							
Charitable activities							
	Grants & Donations payable	15	-	267,570	6,400,489	6,668,059	6,449,962
	Direct costs	6	473	-	470,085	470,558	604,953
	Support costs	7	29,238	-	-	29,238	56,336
Raising funds		8	169,663	3,904	-	173,567	132,907
Other		9	59,385	-	17,500	76,885	91,093
<b>Total Expenditure</b>			<b>258,759</b>	<b>271,474</b>	<b>6,888,074</b>	<b>7,418,307</b>	<b>7,335,251</b>
Net Income / (Expenditure)			65,264	(174,857)	(242,503)	(352,096)	380,681
Total Funds Brought Forward			372,946	227,734	759,623	1,360,303	979,622
Total Funds Carried Forward at 31/12/2022			438,210	52,877	517,120	1,008,207	1,360,303

**Balance Sheet**  
**As at 31 December 2023**

	<u>Note</u>	<u>2023</u>	<u>2022</u>
	£	£	£
<b>Current Assets</b>			
Debtors	10	42,963	47,724
Cash at bank		4,518,145	1,228,736
<b>Total current assets</b>		4,561,108	1,276,460
<b>Creditors, amounts falling due within one year</b>	11	(139,670)	(268,253)
<b>Net Current Assets</b>		4,421,438	1,008,207
<b>Net Assets</b>		£ 4,421,438	£ 1,008,207
		<hr/>	<hr/>
<b>The Funds of the Charity</b>			
Unrestricted funds	12	525,804	438,210
Designated funds	12	512,021	52,877
Restricted funds	12	3,383,613	517,120
		£ 4,421,438	£ 1,008,207
		<hr/>	<hr/>

The notes on pages 22 to 34 form part of the financial statements.

Approved by the Board of Trustees on 19 June 2024.

And signed on their behalf by:



Andrew Seager  
Vice Chair of the Board of Trustees

**Statement of Cash Flows**  
**For the Year ended 31 December 2023**

	<u>Note</u>	<u>2023</u>	<u>2022</u>
		£	£
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by</b>			
<b>Operating activities</b>		3,267,285	(239,720)
<b>Cash flows from investing activities</b>			
Interest		22,124	5,468
		_____	_____
<b>Change in cash and cash equivalents</b>			
<b>In the reporting period</b>		3,289,409	(234,252)
Cash and cash equivalents at the start of the reporting period		1,228,736	1,462,988
		_____	_____
<b>Cash and cash equivalents at the end of the reporting period</b>		4,518,145	1,228,736
		=====	=====

Reconciliation of net expenditure to net cash inflow (outflow) from operating activities:

	<u>2023</u>	<u>2022</u>
	£	£
Net income/(expenditure)	3,413,231	(352,096)
Bank interest receivable	(22,124)	(5,468)
Decrease/(Increase) in debtors	4,761	19,099
Increase/(Decrease) in creditors	(128,583)	98,745
	_____	_____
Net cash provided by operating activities	3,267,285	(239,720)
	_____	_____

**Analysis of Changes in net debt - 2023**

	Cash at 1 January 2023	Cashflows	Cash at 31 December 2023
	£		£
Cash	1,228,736	3,289,409	4,518,145

**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

**1 General information**

The continuing activity of the charity is to facilitate access to justice for those unable to afford legal assistance.

The charity is a public benefit entity, a United Kingdom charitable company limited by guarantee. It is both incorporated and domiciled in England and Wales. The address of its registered office is 10 Queen Street Place, London EC4R 1AG.

**2 Summary of Significant Accounting Policies****(a) Basis of accounting**

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Practice for Charities (SORP 2015) (Second Edition, effective 1 January 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared under the historical cost convention. The principal accounting policies that have been applied to all periods presented in these financial statements are set out below.

The preparation of financial statements in conformity with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the Charity. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

**(b) Income recognition**

All income is included in the Statement of Financial Activities (SOFA) when the Charity becomes legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. Where a pro bono cost order has not been received within 6 months of the award a bad debt provision is considered according to the likelihood of receiving the funds. Bad debts are offset against income receivable.

Donations are recognised in accordance with the donor's wishes and credited to restricted or unrestricted funds as the case may be.

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

**(c) Grants payable**

Grants payable are accounted for in the period during which they are approved by the Foundation.

**(d) Expenditure recognition**

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is charged to the SOFA on an accruals basis.

When costs relate to more than one activity they are allocated to charitable expenditure, the cost of raising funds or other costs based upon management estimate of staff time. Where costs are not directly attributable to a fund they are recorded as unrestricted and a transfer recorded to account for costs attributable to restricted income.

**Notes to the Financial Statements  
For the year ended 31 December 2023**

**2 Summary of Significant Accounting Policies (continued)****(e) Gifts in kind**

Gifts in kind are brought into account at their estimated market value at the time the relevant gifts are made.

**(f) Financial instruments**

The only financial instruments held by the Charity constitute payables and receivables. These are categorised as 'basic' in accordance with Section 11 of FRS 102 and are initially recognised at transaction price. These are subsequently measured at transaction price less any impairment.

**(g) Fund accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Foundation and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Foundation for particular purposes.

Designated funds consist of donations received which the Trustees have allocated toward a specific beneficiary. As such the conditions have been imposed by the Trustees rather than the donor.

**(h) Going concern**

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. The Trustees conclude that there are no material uncertainties about the Charity's ability to continue and accordingly the financial statements are prepared on a going concern basis.

**(i) Judgements in applying accounting policies and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees consider the provision for non-recoverable amounts in relation to pro bono costs to be a key judgement and estimation. Pro-bono costs are considered for recoverability on a case by case basis.



**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

**3 Pro Bono Costs**

	<u>2023</u>	<u>2022</u>
Pro bono cost orders relating to 2023	266,141	368,945
Pro bono cost orders previously considered non-recoverable for previous years	-	700
Non-recoverable amounts	(58,512)	(87,869)
	<hr/> £ 207,629	<hr/> £ 281,776

**4 Grants Received**

	<u>2023</u>	<u>2022</u>
Litigant in Person Support Strategy Ministry of Justice	-	1,087,500
Legal Support for Litigants in Person Ministry of Justice	(11,073)	1,177,851
Help Accessing Legal Support Ministry of Justice	2,290,905	2,432,000
Improving Outcomes Through Legal Support Ministry of Justice	4,424,000	-
National Lottery Community Fund (ILTA)	3,075,736	-
Community Justice Fund		
Ministry of Justice	(5,021)	1,000,000
Others, including Independent Funders	33,000	400,000
Other grants	250,000	64,504
	<hr/> £ 10,057,547	<hr/> £ 6,161,855

**5 Salaries**

	<u>2023</u>	<u>2022</u>
Staff costs		
Wages and salaries	513,327	414,066
Social Security Costs	51,209	40,717
Pension costs	18,283	12,645
Redundancy costs	-	13,426
	<hr/> £ 582,819	<hr/> £ 480,854

The average number of employees during the year was twelve (2022: ten), engaged in the management and administration of the Foundation.

The number of employees whose emoluments exceeded £60,000 during the year (including taxable benefits but excluding employers' pension contributions) was:

	<u>2023</u>	<u>2022</u>
£70,001 - £80,000	1	1

Pension costs paid for the employees earning above £60,000 were £6,770 (2022: £2,550)

Key management remuneration for the year totalled £286,396 (2022: £225,374).

**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

**6 Direct Costs**

	<u>2023</u>	<u>2022</u>
Staff costs	415,584	338,914
Rent and rates	21,521	15,656
Professional fees & Consultancy	7,501	97,022
Raising Funds & Direct Charitable Expenditure	689	473
Administrative expenses	22,728	18,493
	<hr/> £ 468,023 <hr/>	<hr/> £ 470,558 <hr/>

**7 Support Costs**

Charity accounting regulations require us to separately identify Support costs incurred.  
These are set out as follows:

	<u>2023</u>	<u>2022</u>
Staff costs	167,235	118,340
Rent and rates	3,799	24,635
Professional fees	3,680	1,960
Administrative expenses	20,138	17,497
	<hr/> £ 194,852 <hr/>	<hr/> £ 162,432 <hr/>

	<u>2023</u>	<u>2022</u>
Direct charitable expenditure 31% (2022: 18%)	60,404	29,238
Cost of raising funds 35% (2022: 48%)	68,198	77,967
Administration costs 34% (2022: 34%)	66,250	55,227
	<hr/> £ 194,852 <hr/>	<hr/> £ 162,432 <hr/>

**8 Raising funds**

	<u>2023</u>	<u>2022</u>
Direct costs	72,420	95,600
Allocated Support Costs (see note 7)	68,198	77,967
	<hr/> £ 140,618 <hr/>	<hr/> £ 173,567 <hr/>

**9 Other costs**

	<u>2023</u>	<u>2022</u>
Audit fees	18,020	17,500
Other	4,154	4,158
Allocated support costs (see note 7)	66,250	55,227
	<hr/> £ 88,424 <hr/>	<hr/> £ 76,885 <hr/>

**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

**10 Debtors**

	<u>2023</u>		<u>2022</u>
Accrued income	11,000		28,835
Prepayments	31,963		18,889
	<hr/>		<hr/>
£	42,963	£	47,724
	<hr/>		<hr/>

**11 Creditors – amounts falling due within one year**

	<u>2023</u>		<u>2022</u>
Accruals	21,203		118,049
Grants payable	-		83,080
Deferred Income	95,000		50,000
Other payables	23,467		17,124
	<hr/>		<hr/>
£	139,670	£	268,253
	<hr/>		<hr/>

## Deferred Income

	<u>2023</u>		<u>2022</u>
Deferred Income Brought Forward	50,000		50,000
Released to Income and Expenditure, 2023	(50,000)		(50,000)
Transferred from Income and Expenditure, 2023	95,000		50,000
	<hr/>		<hr/>
Deferred Income Carried Forward	95,000	£	50,000
	<hr/>		<hr/>

**Notes to the Financial Statements  
For the year ended 31 December 2023**

**12 Summary of Funds**

	<b>2023</b>		
	Unrestricted Funds	Designated Funds	Restricted Funds
As at 1 January 2023	438,210	52,877	517,120
Total Income	402,668	477,671	9,859,069
Total Expenditure	<u>(315,074)</u>	<u>(18,527)</u>	<u>(6,992,576)</u>
At 31 December 2023	£ <u>525,804</u>	£ <u>512,021</u>	£ <u>3,383,613</u>
	<b>2022</b>		
	Unrestricted Funds	Designated Funds	Restricted Funds
As at 1 January 2022	372,946	227,734	759,623
Total Income	324,023	96,617	6,645,571
Total Expenditure	<u>(258,759)</u>	<u>(271,474)</u>	<u>(6,888,074)</u>
At 31 December 2022	£ <u>438,210</u>	£ <u>52,877</u>	£ <u>517,120</u>

Restricted funds are further split as follows:

	<b>2023</b>							
	LIP Strategy	LSLIP	MOJ C/JF	MOJ HALS	MOJ IOTLS	ILTA	Other	Total
As at 1 January 2023	-	-	46,165	76,724	-	-	394,231	517,120
Total Income	-	(11,073)	(5,021)	2,290,905	4,424,000	3,077,258	83,000	9,859,069
Total Expenditure	-	11,073	(41,144)	(2,367,629)	(4,346,216)	(115,117)	(133,543)	(6,992,576)
At 31 December 2023	£ <u>-</u>	£ <u>-</u>	£ <u>-</u>	<u>-</u>	<u>77,784</u>	<u>2,962,141</u>	<u>343,688</u>	<u>3,383,613</u>
	<b>2022</b>							
	LIP Strategy	LSLIP	MOJ C/JF	MOJ HALS	MOJ IOTLS	ILTA	Other	Total
As at 1 January 2022	67,106	23,258	2,430	-	-	-	666,829	759,623
Total Income	1,087,500	1,177,851	1,000,000	2,432,000	-	-	948,220	6,645,571
Total Expenditure	<u>(1,154,606)</u>	<u>(1,201,109)</u>	<u>(956,265)</u>	<u>(2,355,276)</u>	<u>-</u>	<u>-</u>	<u>(1,220,818)</u>	<u>(6,888,074)</u>
At 31 December 2022	£ <u>-</u>	£ <u>-</u>	£ <u>46,165</u>	£ <u>76,724</u>	<u>-</u>	<u>-</u>	<u>394,231</u>	<u>517,120</u>

**Notes to the Financial Statements  
For the year ended 31 December 2023**

**12 Summary of Funds (continued)**

Fund assets and liabilities are made up as follows:

	<b>2023</b>			
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
Debtors	32,263	10,700	-	42,963
Cash	633,211	501,321	3,383,613	4,518,145
Liabilities	(139,670)	-	-	(139,670)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 December 2023	£ <u>525,804</u>	£ <u>512,021</u>	£ <u>3,383,613</u>	£ <u>4,421,438</u>
	<b>2022</b>			
	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds
Debtors	19,189	-	28,535	47,724
Cash	554,194	52,877	621,665	1,228,736
Liabilities	(135,173)	-	(133,080)	(268,253)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 December 2022	£ <u>438,210</u>	£ <u>52,877</u>	£ <u>517,120</u>	£ <u>1,008,207</u>

**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

**13 Contingent liability**

The Charity has provided indemnities to firms that have donated unclaimed client funds in respect of client balances in the event that these are claimed back from the firm. Suitable investment of these reserves is considered by the trustees on a regular basis.

**14 Related Parties**

No member of the Board of Trustees received any remuneration during the year (2022 £Nil). Travel expenses reimbursed amounted to £383 (2022 £23).

There were no other related party transactions noted in the current or preceding year.

**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

**15 Grants & Donations Made to Institutions**

	<u>2023</u>	<u>2022</u>
	£	£
Grants & Donations	6,568,708	6,668,059

Grants & Donations were made to the following institutions for the purpose of enabling the recipient to promote the charity's objectives:

Access Social Care	-	14,672
Advice NI	-	12,196
Advice4Renters	-	12,196
Advocate/Bar Pro Bono Unit	-	34,481
Agnes Smith Advice Centre	-	10,000
AIRE Centre	-	12,196
Anti-trafficking and Labour Exploitation Unit	30,000	95,000
ASIRT (Asylum Support & Immigration Resource Team)	-	1,587
Asylum Aid	-	12,196
Asylum Justice	26,250	38,446
Asylum Support Appeals Project	50,404	-
BHT Sussex	-	14,672
Birmingham People's Centre	-	18,298
Bristol Law Centre	114,757	71,033
Bristol Refugee Rights	33,750	48,422
Brixton Advice Centre	-	12,196
Cambridge House and Talbot	44,125	58,797
Camden Community Law Centre	-	12,196
Canterbury Housing Advice Centre (CHAC)	-	12,196
Cardinal Hume Centre	-	12,196
CASCAIDr (Centre for Adults' Social Care)	75,000	75,000
CASSPLUS (Community Advice and Support Service)	73,626	-
Castlemilk Law and Money Advice Centre	-	12,196
Central England Law Centre	83,547	82,330
Centre for Women's Justice	-	12,196
CHAS Bristol	-	12,480
Citizens Advice Allerdale	-	14,672
Citizens Advice and Law Centre Kirklees	-	12,196
Citizens Advice Barking And Dagenham	-	14,672
Citizens Advice Barnet	-	14,672
Citizens Advice Barnsley and District	-	14,672
Citizens Advice Bassetlaw	-	14,672
Citizens Advice Bradford and Airedale	75,663	14,672
Citizens Advice Bridport and District	-	14,672
Citizens Advice Bristol	-	313
Citizens Advice Bury & Bolton	-	14,672
Citizens Advice Caerphilly Blaenau Gwent	-	450
Citizens Advice Cambridge	-	1,419
Citizens Advice Canolfen Cynghon Ynys Mon	31,133	148,032
Citizens Advice Central and East Northampton	-	52,672

**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

**15 Grants & Donations Made to Institutions (continued)**

	<u>2023</u>	<u>2022</u>
	£	£
Citizens Advice Central Dorset	64,097	145,525
Citizens Advice Chelmsford	79	710
Citizens Advice Cornwall	-	14,672
Citizens Advice Coventry	37,500	37,500
Citizens Advice Croydon	95,059	27,552
Citizens Advice Denbighshire	74,997	45,542
Citizens Advice Devon	-	14,672
Citizens Advice East End	-	14,672
Citizens Advice Flintshire	47,897	-
Citizens Advice Gateshead	74,538	12,196
Citizens Advice Halton	-	14,672
Citizens Advice Havering	-	14,672
Citizens Advice Kingston	-	12,196
Citizens Advice Leeds	-	86
Citizens Advice Lincoln and District	-	12,196
Citizens Advice Liverpool	82,938	-
Citizens Advice Mid Mercia	34,657	34,657
Citizens Advice Middlesbrough	42,143	14,672
Citizens Advice Mid-North Yorkshire	150,757	179,094
Citizens Advice Norfolk	1,000	1,147
Citizens Advice North & West Kent	122,931	70,922
Citizens Advice North Hertfordshire	-	278
Citizens Advice North Somerset	-	16,049
Citizens Advice Peterborough	-	175
Citizens Advice Portsmouth	64,875	14,672
Citizens Advice Preston	-	56
Citizens Advice Rhondda Cynon Taff	40,050	40,050
Citizens Advice Sheffield & Law Centre	-	14,672
Citizens Advice Shepway	-	14,672
Citizens Advice Sherwood & Newark	77,827	18,750
Citizens Advice Staffordshire North and Stoke on Trent	83,905	14,672
Citizens Advice St Albans District	-	12,496
Citizens Advice Stevenage	43,875	12,196
Citizens Advice Taunton	-	12,196
Citizens Advice Watford	-	14,672
Citizens Advice Welwyn Hatfield	-	68
Citizens Advice Wiltshire	26,250	26,250
Citizens Advice York	-	2,586
Community Advice and Law Service Ltd	128,978	57,196
Community Law Service (Northampton And County)	62,252	12,196
Community Legal Centre - Essex	41,191	41,191
Community Links	-	14,672
Cumbria Law Centre	123,382	51,583
Deighton Pierce Glynn	33,000	-
Derbyshire Law Centre	45,000	58,056
Devon and Cornwall Refugee Support	75,285	-



**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

**15 Grants & Donations Made to Institutions (continued)**

	<u>2023</u>	<u>2022</u>
	£	£
Direct Help & Advice	83,603	14,672
Disability Advice Service Lambeth	-	12,196
Disability Law Service	26,250	38,446
Disability North	-	12,196
Domestic abuse Volunteer Support Services (DAVSS)	83,991	-
Dostiyo Asian Women and Girls Organisation	-	12,196
Ealing Law Centre	26,250	40,922
East End Citizens Advice Bureaux	84,007	-
Environmental Law Foundation	-	500
Equality Action Limited	-	12,196
Equality and Employment Law Centre	-	14,930
Ethnic Minorities Law Centre	216	180
Family Rights Group	56,250	56,250
First Light South West	54,681	9,750
Free Family Representation and Advocacy Project	-	16,176
Free Legal Advice Group for Domestic Violence (FLAGDV)	30,000	30,000
Free Representation Unit	-	12,196
Friends, Families and Travellers	121,507	49,696
Fusion Housing Kirklees Ltd	-	14,672
Govan Community Project	-	12,196
Govan Law Centre	-	12,196
Great Yarmouth Refugee and Outreach Support	-	12,196
Greater Manchester Immigration Aid Unit	79,630	11,249
Greater Manchester Law Centre & PBC	73,235	81,428
Greenwich Housing Rights	-	12,196
Hackney Community Law Centre	-	12,196
Hammersmith & Fulham Community Law Centre	56,250	70,922
Haringey Law Centre	-	14,672
Harlow Advice Centre	36,528	48,724
Harrow Law Centre	87,904	49,696
Hastings Advice and Representation Centre	14,265	26,461
Here For Good	-	12,196
Hillingdon Law Centre	-	14,672
Hope Projects	12,196	596
Housing Rights	-	12,196
Independent Domestic Abuse Services (IDAS)	82,568	-
Indoamerican Refugee and Migrant Organisation (IRMO)	60,371	-
IPSEA	-	14,672
Ipswich Disabled Advice Bureau	-	14,672
Island Advice Centre	-	12,196
Islington Law Centre	-	26,868
Just for Kids Law	75,000	87,196
Just Right Scotland	157	593
Justice First - Tees Valley	-	12,196
JustUs	334	-
Kanlungan Filipino Consortium	-	12,196

**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

**15 Grants & Donations Made to Institutions (continued)**

	<u>2023</u>	<u>2022</u>
	£	£
Kent Law Clinic	938	4,250
Kent Refugee Help	-	12,196
Kirklees Citizens Advice & Law Centre	71,981	-
Latin American House	-	12,196
Law Centres Network	10,000	-
Law for Life (Foundation for Public Legal Education)	56,250	223,530
Law Works (The Solicitors Pro Bono Group)	56,250	306,014
Legal Advice Centre (University House)	-	14,672
Legal Services Agency	-	12,196
Lewisham Refugee and Migrant Network	-	12,196
Liberty (Civil Liberties Trust)	-	12,196
London Legal Support Trust	-	100
Luton Irish Forum	-	12,196
Luton Law Centre	42,029	14,672
Luton Rights	-	12,196
Making Me (Bedford)	-	70
Manchester Mind	54,345	-
Manchester Refugee Support Network (MRSN)	30,846	43,042
Mancroft Advice Project	-	26
Manuel Bravo Project	84,007	-
Mary Ward Legal Centre	123,439	56,446
Maternity Action	65,250	79,922
Merseyside Law Centre	49,927	14,731
Migrant Legal Action	-	12,196
Navigate	-	12,196
New Forest Disability Information Service	-	12,196
Nishkam Civic Association	82,033	12,196
Norfolk Community Law Service	110,636	45,299
North Bristol Advice Centre	70,633	31,699
North East Law Centre	150,735	272,897
North Kensington Law Centre	122,634	70,922
North Lancashire Citizens Advice Bureau	-	14,672
Northamptonshire Rights and Equality Council	25,908	38,141
Nottingham Law Centre	-	16,905
Nucleus Legal Advice	-	12,196
Oasis Cardiff	-	12,196
Oxford Community Work Agency	47,052	14,672
Paddington Law Centre	-	14,672
Peterborough Asylum and Refugee Community Association (PARCA)	-	12,196
Plumstead Community Law Centre	18,750	33,422
Praxis Community Projects	79,141	-
PRCBC	22,500	34,696
Prisoners' Advice Service	-	12,196
Pro Bono Connect	-	3,376
Public Interest Law Centre	25,000	14,672
Raise	54,605	-

**Notes to the Financial Statements**  
**For the year ended 31 December 2023**

**15 Grants & Donations Made to Institutions (continued)**

	<u>2023</u>	<u>2022</u>
	£	£
RCJ Advice	180,764	420,654
Refugee and Migrant Forum of Essex & London (RAMFEL)	-	12,196
Refugee Support (Devon) Ltd	22,500	34,696
Refugee Women Connect	-	12,196
Refugee Women's Association	-	12,196
Release	45,000	57,196
Revive CIO	-	12,196
Rights of Women	135,637	56,250
Riverside Advice	43,942	12,329
Safe Passage International	-	12,196
Salford Unemployed and Community Resource Centre	-	12,196
Scottish Child Law Centre SCLC	-	11,238
Shelter	83,286	14,672
Shelter Bristol	-	162
Shelter Cymru	40,607	14,672
Slough Immigration Aid Unit	-	12,196
South West London Law Centres	130,877	63,422
Southampton Advice and Representation Centre	-	12,196
Southwark Law Centre	81,430	14,672
South Yorkshire Refugee Law and Justice	42,004	-
Speakeasy Law Centre	46,451	79,925
Special Educational Needs Advice Centre (SENAC)	-	12,196
Spitfire Advice and Support Services	-	12,196
Springfield Law Centre	-	14,672
St Anns Advice Group	-	312
St Pauls Advice Centre	-	212
Stockton and District Advice and Information Service (SDAIS)	53,940	12,196
Suffolk Law Centre (Ipswich & Suffolk Council for Racial Equality)	37,875	121,354
Support Through Court	268,845	599,993
Tamil Welfare Association (Newham) UK	-	12,196
TaxAid UK t/a Bridge The Gap	1,024	-
Teignbridge CAB	37,500	140,491
The Motherhood Plan (t/a Pregnant Then Screwed)	78,591	-
The You Trust	-	12,196
Tower Hamlets Law Centre	68,365	14,672
Vauxhall Community Law & Information Centre	5,000	16,325
Victim Support	37,013	-
Voices In Exile	-	12,196
Wanstead and Woodford Migrant Support	-	12,196
Wiltshire Law Centre	56,250	70,922
Working Families	159,007	89,672
Youth Legal and Resource Centre	-	12,196
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