

Charity Number 1139281
Company Number 7422674

THE LAWYERS' CHRISTIAN FELLOWSHIP

(A Company limited by guarantee)

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022**



THE LAWYERS' CHRISTIAN FELLOWSHIP

FOR THE YEAR ENDED 31 AUGUST 2022

COMPANY INFORMATION

Directors/Trustees	Elsa Glauert Timothy Grainger Jonathan Hyde (Dec. 14/11/2022) Rebekah Muinde Janys Scott Hilary Underwood Vivienne McKoy-Salt (App. 17/09/2022) Benjamin Edward Fullbrook (App. 17/09/2022)
Governing Document	Memorandum and Articles of Association (dated 28 October 2010)
Company Registration Number	7422674
Charity Registration Number	1139281
Registered Office	8 Marshalsea Road London SE1 1HL
Independent Examiner	Lisa Darby FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank Plc 43 High Street Sutton SM1 1DR CAF Bank Ltd 25 Kings Hill Avenue, West Malling Kent ME19 4JQ

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LAWYERS' CHRISTIAN FELLOWSHIP
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

The trustees have pleasure in submitting the Report and Accounts for the year ended 31 August 2022.

Objects of the charity

The Lawyers' Christian Fellowship ('LCF') is a Private Limited Company by guarantee and is governed by its Memorandum and Articles of Association ('the Articles'). The objects of the LCF in accordance with the Articles and for the public benefit are:

- a) To promote the Christian faith throughout the United Kingdom of Great Britain and Northern Ireland and internationally in particular by working with the legal profession; and
- b) To relieve poverty in accordance with the Christian faith.

Since 1852 the LCF has been a constant witness to the good news of Jesus Christ within the legal profession. In those 170 years Christian lawyers and law students from across the United Kingdom have been committed to sharing the gospel with those they interact with, whilst promoting a biblical view of justice and bringing biblical values to the practice of law.

The Lawyers' Christian Fellowship is about Christian lawyers communicating the whole Gospel about Jesus Christ. This is **the unifying purpose** of the LCF. The LCF seeks to accomplish its Gospel purpose by its members and its four strategic aims. Its **members** are Christian lawyers – including law students, legal academics, paralegals, trainee and qualified lawyers, and the judiciary – and its **four strategic aims** are to:

1. Seek Justice (what we do): Resourcing Biblically-faithful legal work
2. Love Mercy (what we say): Facilitating Gospel proclamation in and through the legal profession
3. Walk Humbly (what we are): Supporting whole-life Christian discipleship
4. Prayer Fellowship (whom we trust): Articulating faith in God together for our Gospel mission in law

As we do this we are guided by our **Values**, which are that the LCF aims to be always:

- **Grounded in truth:** We stand on the word of God as our foundation;
- **Passionate about justice:** We seek to defend and declare God's heart for justice;
- **Driven to mission:** We are committed to making Christ known at home and abroad;
- **Marked by integrity:** In all that we do and say, we are striving to be sealed by the hallmark of integrity;
- **Genuine in fellowship:** We are united in supporting, serving, equipping and encouraging one another to be an effective witness for Christ as we love one another;
- **Committed to the local church:** Our work should be of benefit to the local church and encourage our members to engage and resource their local churches;
- **Effective in partnership:** We desire to serve the worldwide body of Christ with the gifts we have by partnering with others who share our values.

Summary of the charity's main activities and achievements

In planning its activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission. During 21/22, the application of Charity Commission guidance has been steered by the involvement of Nat Johnson on the Operations Committee as a specialist Charity Lawyer.

To further the above objects, mission, vision and values, the LCF's main activities and achievements were as follows:

1. Seek Justice: Resourcing Biblically-faithful legal work

The LCF produces resources which cover a broad range of issues relating to legal, ethical and theological issues and, in 21/22, were made available to the wider public through downloadable copies of written materials, audio files and videos, as well as through our weekly 'Word for the Week'. Aimed at members, their churches and the wider community, these high-quality resources equip and provide guidance to members on various issues, pressures and challenges within the law and legal life as a Christian, whilst encouraging confidence in their gospel witness. A particular highlight was working with the Evangelical Alliance to produce a revised version of Speak up and a new suite of resources called 'Living for Jesus at Work' to help Christians to connect their faith with their daily lives.

During 21/22, further resources have been added to our online library, including the Complete Lawyer series, and further videos from our 'Mental Health for the Christian Lawyer' seminar series.

During the last year, the LCF has continued to develop its teaching programme in the UK and internationally, in the following ways:

- Hosting series of online events, with a range of topics. Online events continue to allow for greater engagement across our membership, with people joining from across the UK.
- Launching a monthly international Book Club.
- Supporting our partners in East Africa, continuing to seek creative solutions to continue to serve the needs of their communities.
- The **Access to Justice Working Group surveyed members** to better understand levels of engagement in access to justice among members and their understanding of a Christian response to this area; with a view to equipping, resourcing and inspiring members to deepen their engagement. The review, led by Sir Mark Hedley, produced a thorough report, which was launched in October 2021 at the LCF National Conference and, subsequently, we have been seeking to implement its recommendations.
- Growing our **CLEAR Alumni network** with monthly and quarterly prayer calls, which have also seen deepening relationships with our partners and members as we encourage and pray with one another; and preparing for an exciting academic year programme.
- Resourcing groups across Europe, and building relationships across the continent.

2. Love Mercy: Facilitating Gospel proclamation in and through the legal profession

To promote the Christian faith, the LCF organises events throughout the UK which provide an opportunity for lawyers and members of the public to hear about and explore the Christian faith. Highlights of the year include:

- Providing evangelism training for our members.
- In person evangelistic events at Christmas, in London and Liverpool, and an online event in Scotland.
- Running an online course for lawyers exploring the Christian faith

3. Walk Humbly: Supporting whole-life Christian discipleship

As a Christian lawyer, the pressure of legal work presents unique challenges to whole-life discipleship. The LCF seeks to address the real questions which studying and practising law presents to Christians through teaching events and resources. In 21/22 these included:

- Continuing a series of national, virtual seminars entitled '**Mental Health for the Christian Lawyer**', where we also provide an extensive further resources and signposted various sources of support, and were pleased that the series attracted a good level of international engagement also.
- The '**Walk, Work, Witness mentoring scheme**' to bring the benefit of godly mentoring relationships to Christian lawyers, and enable our members to encourage one another and build each other up. Formally launched in summer 2021, the programme had a good take up and continues with a further 'round' starting in autumn 2022.
- Exploring key issues in **online seminars**, such as '**The Complete Lawyer**' series, which worked through a book in the Bible, and featuring a succession of speakers looking at different characteristics for a Christian lawyer.
- Hosting **online student discussion groups**, which allowed students to consider topics raised in the online seminars in more depth, including personal application.
- Hosting an in-person SYL conference, at Whitemoor Lakes in Staffordshire.
- **Supporting members** by meeting, in person, online and via telephone.
- Producing **resources to equip members** where in person events were not possible.

4. Prayer Fellowship: Articulating faith in God together for our Gospel mission in law

The LCF was established in 1852 as a prayer union, and continues to bring Christian lawyers together, in person or by a shared resource, to prayer. Highlights of the last year include:

- A monthly prayer call on Tuesday lunchtimes, for all members. The calls bring together members in the UK with our partners in Europe and East Africa.
- Convening our monthly **London Prayer Breakfasts** online, meeting each month with good attendance.
- Regular **prayer meetings in Scotland and Kent**, with the monthly meetings being well-attended online by a core group of members.
- Continuing our daily prayer resource for Christians in law and for members of the public via the PrayerMate app. Approximately 37% of subscribers are from overseas (USA, Australia, France, St Helena, Nigeria, Portugal, Malaysia, Germany and Colombia).
- Supporting our international partners with monthly prayer calls, including a multi-lingual prayer call. The format has been amended and the invitation extended more widely to LCF members and CLEAR partners.
- **Staff praying** with and for members.

Plans for the future

In the future, the LCF will continue to carry out its current objectives and activities. Plans for Autumn 2022/23 academic year include the following:

- *Seek Justice*: Launching our new '**Faithful & Fruitful**' programme. The seminars will be a mix of in person and online, so we hope a broad range of our membership will be able to participate.
- *Seek Justice*: Holding our National Conference in person, providing teaching on the new **Faithful & Fruitful** series.
- *Seek Justice*: Implementing the recommendations of our Access to Justice Review; supporting Christian lawyers to connect their faith with their legal work; considering and supporting religious legal freedom in the UK and Internationally.
- *Love Mercy*: Hosting **Christmas carol services**: in London, in person, with Howard Satherthwaite from Westminster Chapel and in Liverpool, in person, with Rev Katy Canty.
- *Walk Humbly*: Developing further work area specific groups to join the Legal Academics, Corporate Members, and Family Law Groups, to bring together like-minded professionals for teaching and encouragement, to share and collaborate in specific areas, to pray for one another and to support outreach.
- *Walk Humbly*: Fully launching our mentoring programme, including further 'rounds' of matching mentors and mentees. Developing other ways to provide member-to-member support in the regions, including online regional meet-ups.
- *Prayer Fellowship*: Maintaining **regional, national and international prayer meetings** started during lockdown, as a way for our members to keep connecting for prayer.

- *Prayer Fellowship:* Hosting regular UK regional, national and international prayer meetings. A members' Ski trip: a time for fun and down-time, but also for Bible teaching and an opportunity to develop lasting Christian friendships.

Membership

Our members remain integral to our ministry. They serve in a variety of ways, including volunteering for international mission trips, co-ordinating regional groups, speaking at seminars and drafting 'Word for the Week' contributions. They also give a great deal of time to the various committees: Student & Young Lawyer; International; Operations.

Staff

The year saw many staff changes. Felipe Carvaino, Director of SYL Ministries, received his UK visa, but remains working from Portugal while his wife's UK visa is processed. Sarai Chinchilla, Membership Manager, after being accepted onto a social work course, reduced her hours in Autumn 2021, and then finished in spring 2022.

Autumn 2022 sees further changes, with Janet Cole, Director of Operations & Resources, leaving her role, but staying to cover financial matters on a temporary basis, and Jane Allen leaving her role as International Ministry Associate in November 2022 to take up a role in law. Moni Olatunji increased her hours, and stepped into the Membership Manager post. Mark Bainbridge, Executive Director, also reduced his hours to enable him to work part time in law.

Structure, Governance and Management

Responsibility for providing charitable governance in 21/22, including reviewing and agreeing strategic priorities, rested with the trustees who met termly to monitor the activities of the charity. The staff team, who are members of the LCF in their own right, are responsible for implementing the strategic priorities and for the day to day running of the Charity. Trustees are appointed by resolution of the Trustees for a term of three years. A Trustee's appointment (and any subsequent reappointment) is subject to ratification by the members at the annual general meeting following his or her appointment. Jonathan Hyde remained Chair of Trustees; Rebekah Muinde, Vice-Chair, acted as Chair for much of the year.

Financial review

The results for the 12 month period to 31st August 2022 are as set out in the Statement of Financial Activities at page 10.

Income for the year was £268,572 (2021:£266,504) and expenditure for the year was £276,159 (2021:£282,536) resulting in net expenditure for the period of £7,587 (2021:£16,032). Total reserves at the end of the year were £87,410 (£94,997 at 31st August 2021) of which £16,466 were restricted.

Reserves

The reserves policy requires the charity to have sufficient free cash reserves to cover closure costs, namely those financial liabilities which the charity is required to meet in the event of its dissolution. Closure costs have reduced as a result of staff and lower lease costs, and this is estimated at around £51,000.

At the end of the year, the charity had free cash reserves of £66,535 (31st August 2021: £82,363) in accordance with this policy.

The trustees continue to monitor closely the financial position and receive detailed reports on all financial activities on the LCF throughout the year at their quarterly meetings. They are assisted by an Operations Committee which meets 3 or 4 times a year. Monthly management accounts are prepared for the Executive Director and disseminated to Trustees and the relevant committees as needed.

Key risks and uncertainties

The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. In relation to financial risk, the trustees consider that there are sufficient reserves, any risks having been considered and taken into account for future budgets.

Responsibilities of trustees under charity law

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year.

In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees on xxxxxxxx 2023 and signed on their behalf by:

Janys Scott

Janys Scott KC

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
THE LAWYERS' CHRISTIAN FELLOWSHIP**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022 on pages 10 to 18 following, which have been prepared on the basis of the accounting policies set out on page 13 and 14.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lisa Darby

Lisa Darby FCA

Institute of Chartered Accountants in England and Wales

Stewardship

1 Lamb's Passage

London, EC1Y 8AB

Dated: 02/05/2023

THE LAWYERS' CHRISTIAN FELLOWSHIP

Statement of Financial Activities

FOR THE YEAR ENDED 31 AUGUST 2022

Summary Income and Expenditure Account

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	2022 £	2021 £
INCOME AND ENDOWMENTS FROM					
General Donations & Legacies	3	224,746	34,758	259,504	266,109
Charitable Activities	3	9,055	-	9,055	379
Investment income		13	-	13	16
Total income		233,814	34,758	268,572	266,504
EXPENDITURE ON					
Charitable activities	4	248,540	27,619	276,159	282,536
Total expenditure		248,540	27,619	276,159	282,536
Net income/(expenditure)		(14,726)	7,139	(7,587)	(16,032)
Transfers between funds		-	-	-	-
		(14,726)	7,139	(7,587)	(16,032)
<i>Other recognised gains/(losses):</i>		-	-	-	-
Net movement in funds		(14,726)	7,139	(7,587)	(16,032)
Reconciliation of funds:					
Total funds brought forward		85,690	9,307	94,997	111,029
Total funds carried forward		70,964	16,446	87,410	94,997

The numbers may not add up precisely due to rounding.

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 13-18 form part of these accounts.

THE LAWYERS' CHRISTIAN FELLOWSHIP

**BALANCE SHEET
AS AT 31st AUGUST 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
		-	-	-	-
CURRENT ASSETS					
Stock	7	1,128	-	1,128	973
Debtors	8	6,745	216	6,960	6,578
Cash at bank	9	66,535	31,481	98,016	108,207
		74,408	31,696	106,104	115,759
CURRENT LIABILITIES					
Liabilities falling due within one year	10	3,444	15,251	18,695	20,762
Net Current Assets		70,964	16,446	87,410	94,997
NET ASSETS		70,964	16,446	87,410	94,997
FUND BALANCES					
Unrestricted funds	11				
General Funds		70,964		70,964	85,690
Restricted Funds	11	-	16,446	16,446	9,307
		70,964	16,446	87,410	94,997

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the financial period ended 31st August 2022.

The members have not required the company to obtain an audit of its financial statements for the financial period ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Directors on 20 March 2023 are signed on its behalf by:

Janys Scott

Janys Scott KC

Company number: 7422674

Charity number:

1139281

The notes on page 13-18 form part of these accounts.

THE LAWYERS' CHRISTIAN FELLOWSHIP
Detailed Statement of Financial Activities with Comparatives
FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted Funds - General	Restricted Funds	Total Funds	Unrestricted Funds - General	Restricted Funds	Total Funds
	Note	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £
INCOME FROM							
General donations	3	224,746	34,758	259,504	241,614	24,496	266,109
Charitable activities	3	9,055	-	9,055	379	-	379
Investment income		13	-	13	16	-	16
Total income		233,814	34,758	268,572	242,009	24,496	266,504
EXPENDITURE ON							
Charitable activities	4	248,540	27,619	276,159	249,593	32,944	282,536
Total expenditure		248,540	27,619	276,159	249,593	32,944	282,536
Net income/(expenditure)		(14,726)	7,139	(7,587)	(7,584)	(8,448)	(16,032)
Transfers between funds		-	-	-	-	-	-
Other gains/(losses)		-	-	-	-	-	-
Net movement in funds		(14,726)	7,139	(7,587)	(7,584)	(8,448)	(16,032)
Reconciliation of funds:							
Total funds brought forward		85,690	9,307	94,997	93,274	17,755	111,029
Total funds carried forward		70,964	16,446	87,410	85,690	9,307	94,997

The numbers may not add up precisely due to rounding.

Movements on reserves and all recognised gains and losses are shown above.

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31 AUGUST 2022

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact can be effectively managed.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from conferences.

Investment income represents income generated by the charity's assets and includes income from bank interest.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Expenditure on raising funds comprises a portion of salary costs and expenditure on promotional materials.

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31 AUGUST 2022

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Office Equipment	4 years
Computer Equipment	4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks:

Goods purchased for re-sale are stated at the lower of cost and net realisable value.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31 AUGUST 2022

3 Voluntary income

	Total Year to 31 August 2022 £	Total Year to 31 August 2021 £
General donations	194,131	194,519
Gifts for other groups	709	989
Income for CLEAR	29,516	21,136
Grants - Job retention scheme	514	17,166
Tax recoverable	34,633	32,300
	<u>259,504</u>	<u>266,110</u>
Income from Charitable Activities		
Conferences	8,488	298
Publications, books DVDs	567	81
	<u>9,055</u>	<u>379</u>

The charity has received grants from the UK Government as part of its Job Retention Scheme designed to protect jobs threatened as a result of restrictions imposed to slow the spread of COVID-19.

4 Charitable activity

	Total Year to 31 August 2022 £	Total Year to 31 August 2021 £
a Direct Charitable Costs		
Costs of generating voluntary income (including staff costs)	18,466	17,421
Staff costs	180,100	179,536
Staff expenses	4,329	2,574
Other staff costs	1,145	6,016
Printing and magazine	34	3,231
Cost of publications & books, DVDs sold	468	80
Regional Conferences	5,134	-
Expeditions & CLEAR expenses	1,620	1,377
London & Local Group Expenditure	2,366	793
Student Groups	5,670	722
Office costs	18,273	26,772
Bank charges	1,702	1,479
Depreciation	-	296
Grants payable	25,449	28,608
	<u>264,757</u>	<u>268,903</u>
b Support & Administration		
Governance costs	2,560	2,460
Printing, postage and stationery	506	3,857
Professional fees	6,983	6,155
Insurance	1,353	1,161
	<u>11,402</u>	<u>13,633</u>
Combined charitable activity cost	<u>276,159</u>	<u>282,536</u>

The amount paid to Stewardship to undertake the independent examination of the accounts for the period ending 31st August 2022 was £1,980 (2021: £1,920).

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31 AUGUST 2022

c Grants	Institutions £	Individuals £	Year to 31 August 2022 £	Year to 31 August 2021 £
CLEAR Burundi	6232	-	6,232	-
CLEAR Kenya	5,000	-	5,000	6,128
CLEAR Uganda	10,004	-	10,004	6,000
CLEAR Rwanda	4,213	-	4,213	16,480
	<u>25,449</u>	<u>-</u>	<u>25,449</u>	<u>28,608</u>

5 Staff & Trustees	Year to 31 August 2022 £	Year to 31 August 2021 £
Gross wages, salaries & benefits in kind	179,428	177,038
Employer's National Insurance costs	9,284	9,943
Pension costs	6,213	6,064
Total staff costs	<u>194,926</u>	<u>193,045</u>

The charity had 7 employed staff(2021:9) on average. Many of its activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

Remuneration payable to key management for the financial year to 31 August 2022 was £77,211 (2021: £71,803). Key management is considered to cover the senior management directly employed by the charity.

No remuneration was paid to any trustee during the year nor to any person connected to them.

6 Tangible Fixed Assets	Computers £	Office Equipment £	Website & database £	Total 31 August 2022 £	Total 31 August 2021 £
Cost					
At 1 September 2021	15,660	5,927	10,885	32,472	32,472
Additions/(Disposals)					
At 31 August 2022	<u>15,660</u>	<u>5,927</u>	<u>10,885</u>	<u>32,472</u>	<u>32,472</u>
Accumulated Depreciation					
At 1 September 2021	15,660	5,927	10,885	32,472	32,472
Charge for the year		-		-	-
Disposals					
At 31 August 2022	<u>15,660</u>	<u>5,927</u>	<u>10,885</u>	<u>32,472</u>	<u>32,472</u>
Net book value					
At 31 August 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 1 September 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7 Stock	31-Aug-22 £	31-Aug-21 £
At Cost	<u>1,128</u>	<u>973</u>
	<u>1,128</u>	<u>973</u>

8 Debtors and Prepayments		
Tax recoverable	1,727	2,083
Other Debtors	-	2,994
Prepayments	<u>5,233</u>	<u>1,500</u>
	<u>6,960</u>	<u>6,578</u>

9 Cash at Bank and in Hand		
Bank operating accounts	20,093	31,795
Bank deposits	<u>77,922</u>	<u>76,412</u>
	<u>98,016</u>	<u>108,207</u>

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31 AUGUST 2022

10 Creditors: liabilities falling due within one year

Accruals	3,444	2,598
Grants payable	15,251	16,726
Sundry Creditors	-	1,438
	<u>18,695</u>	<u>20,762</u>

11 Funds

The restricted funds represent amounts received for specific purposes and the movements in the year ended 31 August 2022 are as follows:

a) Year ended 31 August 2022

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Public Policy	2,005	-	-	-	2,005
Groups/Regions - Merseyside	2,401	684	550	-	2,535
CLEAR - General	3,528	34,074	27,069	-	10,533
SYL Dig Deeper	517	-	-	-	517
Germany Conference 2018	856	-	-	-	856
	<u>9,307</u>	<u>34,758</u>	<u>27,619</u>	<u>-</u>	<u>16,445</u>
Unrestricted funds					
General Funds	85,690	233,814	248,540	-	70,964
	<u>94,997</u>	<u>268,572</u>	<u>276,159</u>	<u>-</u>	<u>87,410</u>

b) Year ended 31 August 2021

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Public Policy	2,005	-	-	-	2,005
Groups/Regions - Merseyside	2,026	730	(355)	-	2,401
CLEAR - General	12,351	23,766	(32,589)	-	3,528
SYL Dig Deeper	517	-	-	-	517
Germany Conference 2018	856	-	-	-	856
	<u>17,755</u>	<u>24,496</u>	<u>(32,944)</u>	<u>-</u>	<u>9,307</u>
Unrestricted funds					
General Funds	93,274	242,009	(249,593)	-	85,690
	<u>111,029</u>	<u>266,504</u>	<u>(282,536)</u>	<u>-</u>	<u>94,997</u>

Analysis of net assets by fund

The assets and liabilities represented by the various funds as at 31 August 2022 are as follows:

	Unrestricted Funds £	Restricted Funds £	Total
Tangible fixed assets	-	-	-
Stock	1,128	-	1,128
Debtors	6,745	216	6,960
Cash at bank and in hand	66,535	31,481	98,016
Creditors falling due within one year	<u>(3,444)</u>	<u>(15,251)</u>	<u>(18,695)</u>
	<u>70,964</u>	<u>16,446</u>	<u>87,410</u>

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31 AUGUST 2022

The assets and liabilities represented by the various funds as at 31 August 2021 are as follows:

	Unrestricted Funds £	Restricted Funds £	Total
Tangible fixed assets	-	-	0
Stock	973	-	973
Debtors	6,389	189	6,578
Cash at bank and in hand	82,363	25,844	108,207
Creditors falling due within one year	(4,036)	(16,726)	(20,762)
	<u>85,690</u>	<u>9,307</u>	<u>94,997</u>

Purpose of restricted funds

Student & Young Lawyer Coordinator donations are given towards the cost of staff in the Student & Young Lawyer Department.

Public Policy donations are given towards projects relating to legal policy.

Regional donations are given to support activities of members of the Lawyer's Christian Fellowship in specific regions

The International Department is in partnership with and provides grants to overseas projects and includes CLEAR (Christian Legal, Education and Research) which operate in East Africa. These are currently based in Kenya, Brundi, Uganda and Rwanda where close links are made with Christian Legal Fellowships in each country. Interns normally work in a country for 6-12 months and are funded entirely by donations.

12 Lease commitments

A lease was signed in May 2022 for a three year term commencing on 10 September 2021. The annual rent was set at £11,500 per annum with a CPI uplift from March 2023. The lease contains a break clause allowing either party to serve six month's notice to the other party.

13 Events since the year end

Following COVID-19, the format and content of activities have significantly changed. Since the year end we have begun a new 5-year programme called 'faithful and fruitful' seeking to increase membership overall, and to increase the engagement and participation of existing members. The cost of living increase appears to have had some impact upon giving to the Charity, which the trustees are monitoring, and they will take additional measures as appropriate to mitigate the effect of this on the Charity's cash reserves.

14 Transactions with related parties

During the year the charity:

- a) received donations for the year ended 31 August 2022 of £15,410 (2021: £9,764) from related parties (which includes trustees, any other members of key management and anyone closely related to them).
- b) paid travel expenses for the year ended 31 August 2022 of £0 (2021: £0) to a trustee whilst carrying out duties associated with being a trustee; reimbursements for expenses incurred when acting as agent for the charity are not included in this disclosure.

15 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.