

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 2023**



**THE LAWYERS' CHRISTIAN FELLOWSHIP**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**COMPANY INFORMATION**

<b>Directors/Trustees</b>	Elsa Glauert Timothy Grainger Jonathan Hyde (Dec. 14/11/2022) Rebekah Muinde (Resigned 17/10/2022) Janys Scott Hilary Underwood Vivienne McKoy-Salt (App. 17/09/2022) Benjamin Edward Fullbrook (App. 17/09/2022)
<b>Governing Document</b>	Memorandum and Articles of Association (dated 28 October 2010)
<b>Company Registration Number</b>	7422674
<b>Charity Registration Number</b>	1139281
<b>Registered Office</b>	8 Marshalsea Road London SE1 1HL
<b>Independent Examiner</b>	Lisa Darby FCA
	Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	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 2023

The trustees have pleasure in submitting the Report and Accounts for the year ended 31 August 2023.

### 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 bringing together and supporting Christian lawyers so they make a Gospel impact in the legal world. This is the unifying vision of the LCF. The LCF seeks to fulfil its vision by its members and its six strategic aims. Its members are Christian lawyers – including law students, legal academics, paralegals, trainee and qualified lawyers, and the judiciary – and its six strategic aims are:

- 1. Inspiring legal mission around the world
- 2. Mobilising legal talents to help the wider church
- 3. Prioritising prayer in the legal world
- 4. Applying Biblical truth to lawyers' realities
- 5. Cultivating Christ-centred relationships in the legal profession
- 6. Talking to lawyers about Jesus Christ

### 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 22/23, the application of Charity Commission guidance has been steered by the involvement of Vivienne McKoy-Salt, solicitor and Head of Legal Services at a Healthcare Charity.

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

### ***1. Inspiring legal mission around the world***

The LCF is regarded with affection and confidence by Christian lawyers around the world. This provides the LCF with a unique opportunity to encourage and support legal mission around the world:

- Research by the LCF's Access to Justice Specialist Group to implement the recommendations of an LCF report, led by Sir Mark Hedley.
- Supporting our partners in East Africa, including by financial grants, training and mentoring, and continuing to seek creative solutions to continue to serve the needs of their communities.
- A summer justice mission team comprised of LCF members working with partner organisations in Rwanda and Uganda

### ***2. Mobilising legal talents to help the wider church***

The LCF is a fellowship because it is centred on a purpose (Gospel-shaped legal service) and a person (Jesus Christ) far greater than any of its members. As a fellowship its concern is for its members to steward the treasures and talents that God has entrusted to them, which includes using those talents to help the wider church:

- Providing a Find a Lawyer service to members of the public.
- Producing and distributing a new resource 'Living for Jesus at Work' to help Christians to understand their legal freedom to live out their faith in their workplaces. Providing teaching and training on this resource at major Christian conferences (Word Alive 2023, and the Keswick Convention 2023), as well as to Christian workplace groups, professional networks, and local churches.
- The work of the Freedom of Religion and Belief group to monitor changes in legal freedoms in the UK and internationally, and to help members in their response.

### ***3. Prioritising prayer in the legal world***

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:

- Staff meeting to pray for LCF members and the legal world each working day.
- A monthly prayer call on Tuesday lunchtimes, for all members.
- Convening regular London Prayer meetings online and in person.
- 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.
- Meeting with European network representatives to pray with them and for their countries.
- Supporting our international partners with monthly prayer calls, including a multi-lingual prayer call. The format has been amended and the invitaCon extended more widely to LCF members and CLEAR partners.
- Staff praying with and for members.

#### *4. Applying Biblical truth to lawyers' realities*

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 22/23 these included:

- Providing a weekly "Word for the Week" message based on a Bible passage and with application and prayer points for lawyers.
- A series of three lunchtime teaching tracks: 'Rooted' - helping lawyers and law students to connect with God's passionate concern for law and justice, to learn how to dig deeper in the Bible as a lawyer, and to communicate the message of the Bible to lawyers today; 'Ready' - exploring God's mission to the legal world, understanding gospel freedoms, learning how to talk about Jesus with lawyers, and being prepared for cross-cultural justice mission; 'Resourced' - inspiring lawyers to examine what the Bible says about work and vocation, acquiring a Christian vision for professional legal skills, and understanding better how to live for Jesus at work.
- One day in-person conferences for the three lunchtime teaching tracks.
- Hosting a three day residential conference for students and young lawyers.
- Partnering with two like-minded organisations to host a global conference in Cambridge in September 2022 attended by over 200 Christian lawyers to help them to respond to the Gospel call, to grow in their faith, and to go out with the Gospel message into all the world.
- Running specialist groups for family lawyers, employment lawyers, access to justice, Freedom of Religion and Belief, legal academics, and those who run law firms to help them to apply Biblical principles to these areas.

#### *5. Cultivating Christ-centred relationships in the legal profession*

- 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 continued with a further 'round' starting in autumn 2022.
- Supporting members by meeting, in person, online and via telephone.
- Running specialist groups for family lawyers, employment lawyers, access to justice, Freedom of Religion and Belief, legal academics, and those who run law firms to help them to build supportive relationships in these work areas.

#### *6. Talking to lawyers about Jesus Christ*

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:

- The 'Ready' lunchtime track which included evangelism training for our members.
- In person Carol services for the legal community, in London and Liverpool.
- An Easter Fatal Accident Inquiry in Court 1 Edinburgh examining the death of Jesus Davidson.
- An Easter evangelistic event at a major London firm with a former High Court judge speaking about the evidence for the resurrection.
- Producing a leaflet, "Bible verses for lawyers".

## Plans for the future

In the future, the LCF will continue to carry out its current objectives and activities. Plans for Autumn 2023/24 academic year include the following:

1. Inspiring legal mission around the world  
A monitoring trip to East Africa.
2. Mobilising legal talents to help the wider church  
Developing a new resource Living for Jesus in Education; Providing teaching on Gospel freedoms; Running pop up legal clinics to support local church outreach.
3. Prioritising prayer in the legal world  
Re-establishing a pattern of prayer meetings in London.
4. Applying Biblical truth to lawyers' realities  
A daily devotional written by lawyers for lawyers; a Scottish day conference "Time to speak up"; a summer National Conference on Beauty and the Law, with growth groups; two new teaching tracks - Wellbeing, and Leadership; new specialist groups; a revised and updated Law and Justice Bible Studies book.
5. Cultivating Christ-centred relationships in the legal profession  
New mentoring relationships; New specialist groups.
6. Talking to lawyers about Jesus Christ  
Christmas events in London and Liverpool

## Staff

Autumn 2022 saw staff 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 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. In February 2023 Steven Ashman joined the team as Operations Manager.

## Structure, Governance and Management

Responsibility for providing charitable governance in 22/23, 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 sadly died on the 8 December 2022 while in his position as Chair of Trustees; Rebekah Muinde, Vice-Chair, acted as Chair for much of the year. Following Jonathan Hyde's death Janys Scott KC was appointed Chair of Trustees.

## Financial review

The results for the 12 month period to 31st August 2023 are as set out in the Statement of Financial Activities at page 10.

Income for the year was £255,527 (2022:£268,572) and expenditure for the year was £281,182 (2022:£276,159) resulting in net expenditure for the period of £25,656 (2022:£7,587). Total reserves at the end of the year were £61,755 (£87,410 at 31st August 2022) of which £6,282 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 £55,473 (31st August 2022: £70,964) 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 24 April 2024 and signed on their behalf by:

Janys Scott KC

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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 2023 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  
Stewardship1 Lamb's PassageLondon, EC1Y 8AB

Dated: 30-Apr-24

**THE LAWYERS' CHRISTIAN FELLOWSHIP**

**Statement of Financial Activities**

**FOR THE YEAR ENDED 31 AUGUST 2023**

**Summary Income and Expenditure Account**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	2023 £	2022 £
<b>INCOME AND ENDOWMENTS FROM</b>					
General Donations & Legacies	3	203,709	31,255	234,963	259,504
Charitable Activities	3	20,301	-	20,301	9,055
Investment income		261	2	263	13
Total income		224,270	31,256	255,527	268,572
<b>EXPENDITURE ON</b>					
Charitable activities	4	239,759	41,423	281,182	276,159
Total expenditure		239,759	41,423	281,182	276,159
<b>Net income/(expenditure)</b>		(15,488)	(10,167)	(25,655)	(7,587)
Transfers between funds		(3)	3	-	-
		(15,491)	(10,164)	(25,655)	(7,587)
<b>Net movement in funds</b>		(15,491)	(10,164)	(25,656)	(7,587)
<b>Reconciliation of funds:</b>					
<b>Total funds carried forward</b>		- 15,491 -	10,163 -	25,655 -	7,587

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 12-16 form part of these accounts.

**THE LAWYERS' CHRISTIAN FELLOWSHIP**

**BALANCE SHEET  
AS AT 31st AUGUST 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
<b>FIXED ASSETS</b>					
Tangible assets	6	-	-	-	-
		-	-	-	-
<b>CURRENT ASSETS</b>					
Stock	7	857	-	857	1,128
Debtors	8	5,729	179	5,908	6,960
Cash at bank	9	55,110	21,104	76,215	98,016
		61,696	21,283	82,980	106,104
<b>CURRENT LIABILITIES</b>					
Liabilities falling due within one year	10	6,224	15,001	21,225	18,695
Net Current Assets		55,473	6,282	61,755	87,410
<b>NET ASSETS</b>		55,473	6,282	61,755	87,410
<b>FUND BALANCES</b>					
Unrestricted funds	11				
General Funds		55,473	-	55,473	70,964
Restricted Funds	11	-	6,282	6,282	16,445
		55,473	6,282	61,755	87,410

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the financial period ended 31st August 2023.

The members have not required the company to obtain an audit of its financial statements for the financial period ended 31 August 2023 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 have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 24 April 2024 and were signed on its behalf by:

Janys Scott KC

Janys Scott KC

Company number: 7422674

Charity number:

1139281

The notes on page 12-16 form part of these accounts.

**THE LAWYERS' CHRISTIAN FELLOWSHIP**  
**Detailed Statement of Financial Activities with Comparatives**  
**FOR THE YEAR ENDED 31 AUGUST 2023**

		Unrestricted Funds - General	Restricted Funds	Total Funds	Unrestricted Funds - General	Restricted Funds	Total Funds
	Note	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
<b>INCOME FROM</b>							
General donations	3	203,709	31,255	234,963	224,746	34,758	259,504
Charitable activities	3	20,301	-	20,301	9,055	-	9,055
Investment income		261	2	263	13	-	13
<b>Total income</b>		<b>224,270</b>	<b>31,257</b>	<b>255,527</b>	<b>233,814</b>	<b>34,758</b>	<b>268,572</b>
<b>EXPENDITURE ON</b>							
Charitable activities	4	239,759	41,423	281,182	248,540	27,619	276,159
<b>Total expenditure</b>		<b>239,759</b>	<b>41,423</b>	<b>281,182</b>	<b>248,540</b>	<b>27,619</b>	<b>276,159</b>
<b>Net income/(expenditure)</b>		<b>(15,488)</b>	<b>(10,166)</b>	<b>(25,655)</b>	<b>(14,726)</b>	<b>7,139</b>	<b>(7,587)</b>
Transfers between funds		(3)	3	-	-	-	-
		(15,491)	(10,163)	(25,655)	(14,726)	7,139	(7,587)
<b>Net movement in funds</b>		<b>(15,491)</b>	<b>(10,163)</b>	<b>(25,655)</b>	<b>(14,726)</b>	<b>7,139</b>	<b>(7,587)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		70,964	16,445	87,410	85,690	9,307	94,997
<b>Total funds carried forward</b>		<b>55,473</b>	<b>6,282</b>	<b>61,755</b>	<b>70,964</b>	<b>16,445</b>	<b>87,410</b>

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 2023

#### 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.

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.

# THE LAWYERS' CHRISTIAN FELLOWSHIP

## Notes to the Accounts

### FOR THE YEAR ENDED 31 AUGUST 2023

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.

### 3 Voluntary income

	Total Year to 31 August 2023 £	Total Year to 31 August 2022 £
General donations	175,023	194,131
Gifts for other groups	3,182	709
Income for CLEAR	27,262	29,516
Grants - Job retention scheme	-	514
Tax recoverable	29,496	34,633
	<u>234,963</u>	<u>259,504</u>
<b>Income from Charitable Activities</b>		
Conferences	20,136	8,488
Publications, books DVDs	165	567
	<u>20,301</u>	<u>9,055</u>

### 4 Charitable activity

	Total Year to 31 August 2023 £	Total Year to 31 August 2022 £
<b>a Direct Charitable Costs</b>		
Costs of generating voluntary income (including staff costs)	19,380	18,466

**THE LAWYERS' CHRISTIAN FELLOWSHIP**

**Notes to the Accounts**

**FOR THE YEAR ENDED 31 AUGUST 2023**

Staff costs		157,252	180,100
Staff expenses		5,623	4,329
Other staff costs		339	1,145
Printing and magazine		-	34
Cost of publications & books, DVDs sold		469	468
Regional Conferences		9,467	5,134
Expeditions & CLEAR expenses		5,312	1,620
London & Local Group Expenditure		5,653	2,366
Student Groups		5,988	5,670
Public Policy		2,008	-
Office costs		21,618	18,273
Bank charges		1,879	1,702
Depreciation		-	-
Grants payable	Note 3c	35,004	25,449
		<u>269,993</u>	<u>264,757</u>
<b>b Support &amp; Administration</b>		£	£
Governance costs		2,630	2,560
Printing, postage and stationery		604	506
Professional fees		6,420	6,983
Insurance		1,534	1,353
		<u>11,189</u>	<u>11,402</u>
<b>Combined charitable activity cost</b>		<u>281,182</u>	<u>276,159</u>

The amount paid to Stewardship to undertake the independent examination of the accounts for the period ending 31st August 2023 was £2,070 (2022: £1,980).

			Year to 31 August 2023	Year to 31 August 2022
<b>c Grants</b>	Institutions	Individuals	£	£
CLEAR Burundi	10,000	-	10,000	6,232
CLEAR Kenya	-	-	-	5,000
CLEAR Uganda	10,004	-	10,004	10,004
CLEAR Rwanda	15,000	-	15,000	4,213
	<u>35,004</u>	<u>-</u>	<u>35,004</u>	<u>25,449</u>

		Year to 31 August 2023	Year to 31 August 2022
<b>5 Staff &amp; Trustees</b>		£	£
Gross wages, salaries & benefits in kind		154,644	179,428
Employer's National Insurance costs		9,045	9,284
Pension costs		5,778	6,213
Total staff costs		<u>169,467</u>	<u>194,926</u>

The charity had 7 employed staff(2022:7) 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 2023 was £67,953 (2022: £77,211). 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.

<b>6 Tangible Fixed Assets</b>	Computers	Office Equipment	Website & database	Total 31 August 2023	Total 31 August 2022
Cost	£	£	£	£	£
At 1 September 2022	15,660	5,927	10,885	32,472	32,472
Additions/(Disposals)	-	-	-	-	-
At 31 August 2023	<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 2022	15,660	5,927	10,885	32,472	32,472
Charge for the year	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 August 2023	<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 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 1 September 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<b>7 Stock</b>	31-Aug-23	31-Aug-22
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THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31 AUGUST 2023

	£	£
At Cost	857	1,128
	857	1,128
<b>8 Debtors and Prepayments</b>		
Tax recoverable	1,674	1,727
Other Debtors	1,600	-
Prepayments	2,634	5,233
	5,908	6,960
<b>9 Cash at Bank and in Hand</b>		
Bank operating accounts	34,727	20,093
Bank deposits	41,488	77,922
	76,215	98,016
<b>10 Creditors: liabilities falling due within one year</b>		
Accruals	5,224	3,444
Grants payable	15,001	15,251
Sundry Creditors	1,000	-
	21,225	18,695

**11 Funds**

The restricted funds represent amounts received for specific purposes and the movements in the year ended 31 August 2023 are as follows:

a) **Year ended 31 August 2023**

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Public Policy	2,005	-	2,008	3	-
Groups/Regions - Merseyside	2,535	240	981	-	1,794
CLEAR - General	10,533	31,017	37,061	-	4,488
SYL Dig Deeper	517	-	517	-	-
Germany Conference 2018	856	-	856	-	-
	16,445	31,257	41,423	3	6,282

Unrestricted funds					
General Funds	70,964	224,270	239,759	(3)	55,473
	87,410	255,527	281,182	-	61,755

b) **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
	9,307	34,758	27,619	-	16,445

Unrestricted funds					
General Funds	85,690	233,814	248,540	-	70,964
	94,997	268,572	276,159	-	87,410

**Analysis of net assets by fund**

The assets and liabilities represented by the various funds as at 31 August 2023 are as follows:

	Unrestricted Funds £	Restricted Funds £	Total
Tangible fixed assets	-	-	-
Stock	857	-	857
Debtors	5,729	179	5,908
Cash at bank and in hand	55,110	21,104	76,215
Creditors falling due within one year	(6,224)	(15,001)	(21,225)
	55,473	6,282	61,755



## THE LAWYERS' CHRISTIAN FELLOWSHIP

### Notes to the Accounts

#### FOR THE YEAR ENDED 31 AUGUST 2023

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	(3,444)	(15,251)	(18,695)
	<u>70,965</u>	<u>16,445</u>	<u>87,410</u>

#### Purpose of restricted funds

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 2023 of £13,912 (2022: £15,410) from related parties (which includes trustees, any other members of key management and anyone closely related to them).
- b) no travel expenses were paid for the year to 31 August 2023 (2022: £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.