

Charity Number 1139281
Company Number 07422674

THE LAWYERS' CHRISTIAN FELLOWSHIP

(A Company limited by guarantee)

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024**



THE LAWYERS' CHRISTIAN FELLOWSHIP

FOR THE YEAR ENDED 31 AUGUST 2024

COMPANY INFORMATION

Directors/Trustees	Elsa Glauert Timothy Grainger Benjamin Edward Fullbrook Vivienne McKoy-Salt Janys Scott Hilary Underwood Thomas Robert George Bolster	Resigned 24 March 2025 Appointed 6 March 2025
Governing Document	Memorandum and Articles of Association (dated 28 October 2010)	
Company Registration Number	07422674	
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 2024

The trustees have pleasure in submitting the Report and Accounts for the year ended 31 August 2024.

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 172 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 who trust Jesus as Saviour and follow Him as Lord, so they make a Gospel impact in the legal world. The LCF seeks to accomplish its Gospel purpose by its members. Its **members** are Christian lawyers – including law students, legal academics, paralegals, trainee and qualified lawyers, and the judiciary – and its **aims** are to:

- 1. Inspire legal mission around the world
- 2. Mobilise legal talents to help the wider church
- 3. Prioritise prayer in the legal world
- 4. Apply Biblical truths to lawyers' realities
- 5. Cultivate Christ-centred relationships in the legal profession
- 6. Talk 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 23/24, the application of Charity Commission guidance has been steered by decisions taken by the Board.

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

In the past year the LCF has worked with its partners in Kenya, Uganda, Rwanda and Burundi through the CLEAR (Christian Legal Education Aid & Research) network to build capacity and to provide support for community legal education, access to justice, prison work, and advocacy for those most at risk. These initiatives often provide opportunities to share the Christian faith, for example in community legal education gatherings.

LCF support for its CLEAR partners during the last year has involved provision of financial grants to help our partners deliver local initiatives they have designed. This support is provided in the context of a network of support, which includes prayer, mentoring, and training.

Legal mission through the CLEAR network continues to make an impact, particularly for the most vulnerable.

Within a civil legal system, such as Burundi, it is harder for individuals to represent themselves in court and so the need for advocates to assist is key. Advocates Burundi, like Lawyers of Hope and other partners, are also working with local church and community leaders to provide legal education and advice, raise awareness of the laws, and to support them when disputes arise. Through these interactions, they also share the gospel, and have seen many come to faith, and be strengthened in their faith.

A growing area of support for our partners is capacity building. Unpacking topics such as roles and responsibilities of a board, management of risk, employees, and change, and financial sustainability, from a biblical perspective are all useful in building the capacity of our partner organisations.

In March 2024, a successful monitoring trip to Uganda, Burundi and Kenya was undertaken, to review activities and provide training and support. The National Coordinator of Lawyers of Hope Rwanda joined part of the trip, visiting Burundi and Kenya.

2. Mobilise legal talents to help the wider church

The LCF's heart is to serve, and LCF members serve the local church in numerous ways. As a fellowship, the LCF seeks to mobilise our different and shared gifts to help the wider church.

Our Find a Lawyer scheme has been running for 9 years, and over 200 LCF members during 2023/24 were signed up to provide support to members of the public through the scheme. In the 12-month period ending 31 August 2024, 44 people on average typically used the LCF's Find a Lawyer scheme each month to find a Christian lawyer to help them.

The LCF enjoys strong relationships with many para-church and Christian mission organisations, working in the UK and internationally. During 2023/24 two of the LCF's specialist groups, working in the UK and internationally (the Access to Justice, and Immigration Law groups) worked with Welcome Churches to help refugees seeking asylum in the UK.

The FoRB (Freedom of Religion or Belief) group engaged in discussions on recent legislative developments and their implications for both FoRB and the wider church. Key topics included the appointment of a UK Special Envoy for FoRB and the ongoing considerations surrounding the Assisted Dying Bill.

Speak Up ' and 'Living for Jesus at Work' - two resources published by the LCF with the Evangelical Alliance - have been widely distributed.

In a fast changing world, the LCF seeks to encourage Christians in the UK to speak about and live for Jesus every day. In April 2024 the LCF's Scottish group held a day conference "A Time to Speak", to think about why Christians should speak up, and how the right to do so should be defended.

3. Prioritise prayer in the legal world

The LCF started out as a prayer union over 170 years' ago and prayer remains fundamental to the work of the Fellowship. Today, its staff team meet most days to pray for and with LCF members, and the LCF holds regular regional, national and international prayer meetings:

National - Every Tuesday at 1pm for 30 minutes LCF members join the staff team for a Bible reading and short message, and to pray. There have been many encouragements from God's Word and answers to prayer.

Regional - A number of regional groups meet either monthly or bi-monthly to pray together and to be encouraged by God's Word.

Internationally - Together, the LCF and Christ und Jurist Germany seek to develop a European network of prayer groups, their members meeting to pray regularly with other country-specific groups, including France, Spain, Poland, Italy, and the Balkans. Once a month on a Thursday morning the LCF hosts an International prayer meeting with lawyers from different countries and continents, with an opening Bible message and time of prayer.

4. Apply Biblical truths to lawyers' realities

Through its resources, lunchtime teaching tracks, and conferences the LCF seeks to help lawyers in the UK and around the world to connect their faith with their roles in the legal world.

Resources - For more than 10 years the LCF has provided a Word for the Week (a short Bible message written by lawyers for lawyers with prayer points) by email at the start of each week. It remains one of our most popular resources, and has a high click-to-read rate. In the last year this was published as a daily devotional *faithful & fruitful*. Its initial print run has sold out, and the paper version has been purchased by lawyers as far afield as Australia and the USA (an e-version is also available) supporting countless Christians in their spiritual growth. A second new book, a substantially revised and redesigned edition of Law & Justice Bible Studies was also completed. The LCF's online library continues to expand, offering a range of articles, videos and book reviews, and the UCCF Law Network website (maintained by the LCF) remains a key resource for helping law students to think, live, and speak for Jesus both at university and beyond.

The LCF runs 5 different teaching tracks. During the Autumn term 2023 the *Resourced* lunchtime track explored biblical perspectives on how lawyers should do their legal work, culminating in the National Conference held in York 'Fighting Giants'. In the Summer 2024 term the lunchtime track was *Rooted* on the theology of law and justice, with 7 lunchtime sessions delving into the new edition of the LCF's Law & Justice Bible Studies. Each week attendees received a chapter of the book along with discussion questions, allowing for deep reflection and preparation. By the end of the series participants had access to the complete book.

The highlight of the summer term was a wonderful National Conference in the Lake District, where delegates explored the theme "Beauty and the Law", featuring insightful talks, Growth groups for discussion, and opportunities to explore God's creation through a lakeside walk, boat trip and other activities.

5. Cultivate Christ-centred relationships in the legal profession

The LCF mentoring scheme plays a key role in building a strong, Christ-centred community where every member is encouraged to be the very best lawyer for Christ that they can be. Since its pilot launch in 2021 approximately 70 members have participated in the scheme.

Complementing the mentoring initiative are the Law Network hubs, which provide a space for law students to deepen their understanding of how the gospel shapes both their studies and their future legal work. The number of hubs continues to grow, as they foster meaningful connections, discipleship and growth, offering another layer of support within the LCF.

Across Europe intentional Christ-centred relationships are key in encouraging Christians in the law to serve faithfully both in the UK and internationally. This year the LCF has seen a deepening of relationships and engagement across Europe, including times of prayer in country and regional groups, a regional conference hosted in Switzerland, and Christ und Jurist Austria hosted their first overnight conference with around 30 delegates.

LCF members working in different areas of law can face unique challenges. Specialist LCF groups provide the opportunity to meet with others who understand the particular issues specialists face. During 2023/24 four new LCF specialist groups started, in Charity, Criminal, Commercial and for retired lawyers, in addition to 6 existing groups.

The LCF staff team provide pastoral support, prayer, and encouragement to members, partners and those working or studying the legal profession.

6. Talk to lawyers about Jesus Christ

The LCF is committed to sharing the good news about Jesus Christ within the legal community. Our recent and upcoming events reflect this passion for engaging with law students and professionals, providing them with opportunities to hear the Gospel and explore the Christian faith.

During 2023/24 the LCF attended the University of Law Moorgate connecting with many students, offering resources and information about the LCF.

In February 2024 Felipe Carvalho our Director of Student and Young Lawyers' Ministries participated in a mission week in Manchester, promoted by the local student Christian unions. This week long event was a valuable opportunity to explore justice through a Biblical lens and to share the powerful message of Jesus' work in satisfying God's justice on our behalf.

In the summer of 2023/24, the LCF coordinated the Law Network track at the Forum Conference, equipping law students for mission as they prepared to return to university for the new academic year.

The LCF carol services are a highlight of the LCF calendar and at the heart of our Fellowship's desire to reach fellow lawyers with the life-changing news about Jesus' life, death and resurrection. In Liverpool last year lawyers, court staff and members of the CPS filled Liverpool Parish Church for carols accompanied by the Liverpool Brass Band and a message from HHJ A Mennary about the Wonder of Christmas. In London, the LCF Carol Service was hosted at Gray's Inn Chapel, with musical accompaniment by the Odyssey Ensemble, when Stephen Shaw KC unpacked the Christian claim that God has visited planet earth. Copies of the LCF's *Bible Verses for Lawyers* were given away at both carol services.

Plans for the future

In the future, the LCF will continue to carry out its current objectives and activities. Plans for the 2024/25 academic year include the following:

1. Sending a small team to Rwanda to run a capacity-building conference for CLEAR partners, and to assist with the Advocates Africa conference in Kigali. Reviewing our International ministries to ensure relevance, and to realise opportunities for service in response to need.
2. Running legal training events for Church leaders in conjunction with Christian law firms. Evaluating the LCF Find a Lawyer Scheme with a view to improving the service. Supporting Open Doors with its Arise Africa project. Developing a new resource *Living for Jesus in Education*.
3. Maintaining regular national, regional, and international prayer meetings, and the European prayer network. Continuing to provide prayer resources through the LCF's PrayerMate feed, and prayer points with our Word for the Week.
4. Leadership lunchtime track. A national conference *Leadership for Lawyers*. Expanding the number of student hubs studying the LCF Law & Justice Bible Studies. Forming a working group to assess current and to decide upon future investment in LCF resources. Work toward translations into major languages of current resources. Launch an LCF Podcast series featuring interviews with lawyers.
5. Running a new cohort of mentoring relationships, providing training and support. Developing leadership and programme content for specialist groups, and seeking to restart or form additional regional groups. Organising a residential conference for students and young lawyers.
6. Starting work on a *John's Gospel for Lawyers*. Running carol services and follow-up evangelistic events in existing locations, and to identify outreach opportunities in other locations.

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, particularly: Student & Young Lawyer; International; Operations.

Staff

The LCF staff team consists of 6 persons: Mark Bainbridge (Executive Director); Mhairi Hamilton (Deputy Director, Director of International Ministries); Felipe Carvalho (Director of Student and Young Lawyers' Ministries); Jonathan Storey (Director of Regional Ministries); Steven Ashman (Operations Manager); and, Moni Olatunji (Membership Manager). During 2023/24 Felipe Carvalho's Visa was renewed for a 3-year period.

Structure, Governance and Management

Responsibility for providing charitable governance in 2023/24, 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. Following the sad death of Jonathan Hyde, Janys Scott KC was appointed Chair of Trustees, and Benjamin Fullbrook was appointed Vice-Chair of Trustees.

Financial review

The results for the 12 month period to 31st August 2024 are as set out in the Statement of Financial Activities at page 10.

Income for the year was £273,076 (2023:£255,527) and expenditure for the year was £272,309 (2023:£281,182) resulting in net income for the period of £766 (2023:net deficit £25,655). Total reserves at the end of the year were £62,521 (£61,755 at 31st August 2023) of which £25,880 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. At their meeting on the 24th February 2024 the trustees reviewed their reserves policy and decided to reduce this marginally to £47,500 reflecting the likelihood of the Charity being a going concern and having continuing income.

At the end of the year, the charity had free cash reserves of £36,641 (31st August 2023: £55,473) While this was below the Charity's reserves threshold a notified legacy gift was due imminently and received in December 2024.

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, the Operations Committee, and staff team.

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 and signed on their behalf by:

Janys M Scott

Janys M Scott (May 19, 2025 16:13 GMT+1)

Janys Scott KC

May 19, 2025

Date

**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 2024 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 (May 20, 2025 09:28 GMT+1)

Lisa Darby FCA

Institute of Chartered Accountants in England and Wales

Stewardship

1 Lamb's Passage

London, EC1Y 8AB

Date: May 20, 2025

THE LAWYERS' CHRISTIAN FELLOWSHIP
Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2024

Summary Income and Expenditure Account

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	2024 £	2023 £
INCOME AND ENDOWMENTS FROM					
General Donations & Legacies	3	222,538	32,365	254,903	234,963
Charitable Activities	3	17,500	-	17,500	20,301
Investment income		641	31	673	263
Total income		240,679	32,396	273,076	255,527
EXPENDITURE ON					
Charitable activities	4	259,511	12,798	272,309	281,182
Total expenditure		259,511	12,798	272,309	281,182
Net income/(expenditure)		(18,832)	19,598	766	(25,655)
Transfers between funds		-	-	-	-
		(18,832)	19,598	766	(25,655)
Net movement in funds		(18,832)	19,598	766	(25,655)
Reconciliation of funds:					
Total funds brought forward		55,473	6,282	61,755	87,410
Total funds carried forward		36,641	25,880	62,521	61,755

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 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
FIXED ASSETS					
Tangible assets	6	-	-	-	-
		-	-	-	-
CURRENT ASSETS					
Stock	7	872	-	872	857
Debtors	8	2,999	122	3,121	5,908
Cash at bank	9	40,440	25,758	66,198	76,215
		44,311	25,880	70,191	82,980
CURRENT LIABILITIES					
Liabilities falling due within one year	10	7,670	-	7,670	21,225
Net Current Assets		36,641	25,880	62,521	61,755
NET ASSETS		36,641	25,880	62,521	61,755
FUND BALANCES					
Unrestricted funds	11				
General Funds		36,641	-	36,641	55,473
Restricted Funds	11	-	25,880	25,880	6,282
		36,641	25,880	62,521	61,755

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the financial period ended 31st August 2024.

The members have not required the company to obtain an audit of its financial statements for the financial period ended 31 August 2024 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 and were signed on its behalf by:

Janys M Scott
Janys M Scott (May 19, 2025 16:13 GMT+1)

Janys Scott KC

Company number: 07422674

May 19, 2025

Date

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 2024

		Unrestricted Funds - General Restricted Funds Total Funds			Unrestricted Funds - General Restricted Funds Total Funds		
	Note	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
INCOME FROM							
General donations	3	222,538	32,365	254,903	203,709	31,255	234,963
Charitable activities	3	17,500	-	17,500	20,301	-	20,301
Investment income		641	31	673	261	2	263
Total income		240,679	32,396	273,076	224,270	31,257	255,527
EXPENDITURE ON							
Charitable activities	4	259,511	12,798	272,309	239,759	41,423	281,182
Total expenditure		259,511	12,798	272,309	239,759	41,423	281,182
Net income/(expenditure)		(18,832)	19,598	766	(15,488)	(10,166)	(25,655)
Transfers between funds		-	-	-	(3)	3	-
		(18,832)	19,598	766	(15,491)	(10,163)	(25,655)
Net movement in funds		(18,832)	19,598	766	(15,491)	(10,163)	(25,655)
Reconciliation of funds:							
Total funds brought forward		55,473	6,282	61,755	70,964	16,445	87,410
Total funds carried forward		36,641	25,880	62,521	55,473	6,282	61,755

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 2024

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in England and Wales. 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.

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 2024

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 £1000 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 2024

3 Voluntary income

	Total Year to 31 August 2024 £	Total Year to 31 August 2023 £
General donations	194,407	175,023
Gifts for other groups	424	3,182
Income for CLEAR	29,297	27,262
Tax recoverable	30,776	29,496
	<u>254,904</u>	<u>234,963</u>
Income from Charitable Activities		
Conferences	13,537	20,136
Publications, books DVDs	3,963	165
	<u>17,500</u>	<u>20,301</u>

4 Charitable activity

	Total Year to 31 August 2024 £	Total Year to 31 August 2023 £
a Direct Charitable Costs		
Costs of generating voluntary income (including staff costs)	12,762	19,380
Staff costs	166,604	157,252
Staff expenses	4,942	5,623
Other staff costs	4,737	339
Printing and magazine	1,609	-
Cost of publications & books, DVDs sold	5,001	469
Regional Conferences	15,914	9,467
Expeditions & CLEAR expenses	5,938	5,312
London & Local Group Expenditure	3,263	5,653
Student Groups	2,261	5,988
Public Policy	95	2,008
Office costs	24,062	21,618
Bank charges	2,322	1,879
Depreciation	-	-
Grants payable	10,417	35,004
	<u>259,927</u>	<u>269,993</u>
b Support & Administration		
Governance costs	2,200	2,630
Printing, postage and stationery	850	604
Professional fees	7,245	6,420
Insurance	2,087	1,534
	<u>12,381</u>	<u>11,189</u>
Combined charitable activity cost	<u>272,309</u>	<u>281,182</u>

The amount paid to Stewardship to undertake the independent examination of the accounts for the period ending 31st August 2024 was £2,190 (2023: £2,070).

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31 AUGUST 2024

c Grants	Institutions £	Individuals £	Year to 31 August 2024 £	Year to 31 August 2023 £
CLEAR Burundi	-	-	-	10,000
CLEAR Kenya	-	-	-	-
CLEAR Uganda	6,667	-	6,667	10,004
CLEAR Rwanda	3,750	-	3,750	15,000
	<u>10,417</u>	<u>-</u>	<u>10,417</u>	<u>35,004</u>

5 Staff & Trustees	Year to 31 August 2024 £	Year to 31 August 2023 £
Gross wages, salaries & benefits in kind	158,024	154,644
Employer's National Insurance costs	9,805	9,045
Pension costs	6,010	5,778
Total staff costs	<u>173,840</u>	<u>169,467</u>

The charity had 6 employed staff(2023:7) 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 2024 was £71,822 (2023: £67,953). Employer's pension payments of £4,184 were paid during the year (2023: £3,776). Key management is considered to cover the senior management directly

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 2024 £	Total 31 August 2023 £
Cost					
At 1 September 2023	15,660	5,927	10,885	32,472	32,472
Additions/(Disposals)	(15,660)	-	-	(15,660)	-
At 31 August 2024	<u>-</u>	<u>5,927</u>	<u>10,885</u>	<u>16,812</u>	<u>32,472</u>
Accumulated Depreciation					
At 1 September 2023	15,660	5,927	10,885	32,472	32,472
Charge for the year	-	-	-	-	-
Disposals	(15,660)	-	-	(15,660)	-
At 31 August 2024	<u>-</u>	<u>5,927</u>	<u>10,885</u>	<u>16,812</u>	<u>32,472</u>
Net book value					
At 31 August 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 1 September 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7 Stock	31-Aug-24 £	31-Aug-23 £
At Cost	872	857
	<u>872</u>	<u>857</u>

8 Debtors and Prepayments		
Tax recoverable	1,469	1,674
Other Debtors	-	1,600
Prepayments	1,652	2,634
	<u>3,121</u>	<u>5,908</u>

9 Cash at Bank and in Hand		
Bank operating accounts	47,336	34,727
Bank deposits	18,862	41,488
	<u>66,198</u>	<u>76,215</u>

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31 AUGUST 2024

10 Creditors: liabilities falling due within one year

Accruals	7,670	5,224
Grants payable	-	15,001
Sundry Creditors	-	1,000
	<u>7,670</u>	<u>21,225</u>

11 Funds

The restricted funds represent amounts received for specific purposes and the movements in the year ended 31 August 2024 are as follows:

a) Year ended 31 August 2024

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Public Policy	-	-	-	-	-
Groups/Regions - Merseyside	1,794	-	716	-	1,078
CLEAR - General	4,488	32,396	12,082	-	24,802
	<u>6,282</u>	<u>32,396</u>	<u>12,798</u>	<u>-</u>	<u>25,880</u>
Unrestricted funds					
General Funds	55,473	240,679	259,511	-	36,641
	<u>61,755</u>	<u>273,076</u>	<u>272,309</u>	<u>-</u>	<u>62,521</u>

b) 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	-	-
	<u>16,445</u>	<u>31,257</u>	<u>41,423</u>	<u>3</u>	<u>6,282</u>
Unrestricted funds					
General Funds	70,964	224,270	239,759	(3)	55,473
	<u>87,410</u>	<u>255,527</u>	<u>281,182</u>	<u>-</u>	<u>61,755</u>

Analysis of net assets by fund

The assets and liabilities represented by the various funds as at 31 August 2024 are as follows:

	Unrestricted Funds £	Restricted Funds £	Total
Tangible fixed assets	-	-	-
Stock	872	-	872
Debtors	2,999	122	3,121
Cash at bank and in hand	40,440	25,758	66,198
Creditors falling due within one year	(7,670)	-	(7,670)
	<u>36,641</u>	<u>25,880</u>	<u>62,521</u>

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31 AUGUST 2024

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)
	<u>55,473</u>	<u>6,282</u>	<u>61,755</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 new lease was signed on the 3rd September 2024 for a three year term commencing on 10 September 2024. The annual rent was set at £13,500 per annum with a CPI uplift from March 2026. 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. 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.

We were notified of an intended legacy which was received in December 2024. The amount of the legacy was unspecified as it was pending the sale of a property. Hence no debtor amount was recorded in the 23 to 24 accounts.

14 Transactions with related parties

During the year the charity:

- a) received donations for the year ended 31 August 2024 of £10,316 (2023: £13,912) 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 2024 (2023: £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.