

**LAW FOR LIFE: THE FOUNDATION FOR PUBLIC LEGAL  
EDUCATION**

**(Company limited by guarantee no. 07695486  
registered charity no. 1143589 )**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 30 JUNE 2023**



**REPORT AND FINANCIAL STATEMENTS**  
For the year ended 30 June 2023

---

**CONTENTS**

---

	Page
Legal and administrative information	1
Board of Trustees's report	2
Independent Examiner's report	8
Statement of financial activities	9
Balance sheet	10
Cash flow statement	11
Notes to the financial statements	12

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY,  
ITS TRUSTEES AND ADVISERS**  
For the year ended 30 June 2023

---

<b>Patrons</b>	Professor Dame Hazel Genn DBE QC The Rt. Hon. Lord Neuberger of Abbotsbury The Rt. Hon. Lord Briggs of Westbourne
<b>Board of Trustees</b>	Joseph Broadway Vanessa Davies Amanda Finlay CBE (resigned 11 November 2023) Raymond Sheehy Jonathan Spain Simon Davey (resigned 25 March 2023) Michael Abiodun Olatokun Rohini Jana (appointed 25 May 2023) Savita Narain (appointed 25 May 2023) Jennifer Dingley (appointed 25 May 2023)
<b>Chair</b>	Vanessa Davies, Interim Chair (from 11 November 2023) Amanda Finlay CBE (to 11 November 2023)
<b>Treasurer</b>	Jonathan Spain
<b>Chief Executive</b>	Lisa Wintersteiger
<b>Company reg. no.</b>	07695486
<b>Charity reg. no.</b>	1143589
<b>Registered office</b>	4th Floor, 18 St. Cross Street London EC1N 8UN
<b>Independent Examiner</b>	Knox Cropper LLP 65 Leadenhall Street London EC3A 2AD

**BOARD OF TRUSTEES' REPORT**  
**For the period ended 30 June 2023**

---

The Trustees, who are also directors of the Company for the purposes of the Companies Act, and trustees for charity law purposes, present their annual report and the financial statements of Law for Life: The Foundation for Public Legal Education for the period ended 30 June 2023. The trustees have adopted the provisions of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102.) (effective 1 January 2019).

The Board of Trustees has complied with the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning its future activities.

**OBJECTIVES AND ACTIVITIES**

**Our purposes and activities**

Law for Life strives for social justice by legally empowering individuals and communities. We believe everyone should be equipped with the knowledge, confidence and skills needed to deal with the law-related issues they are likely to encounter in the course of their lives.

**Our aims are to:**

- Deliver innovative public legal education and information that builds legal capability
- Enable others to use public legal education and information
- Understand and demonstrate the need for and value of PLE
- Strengthen organisational sustainability to drive our mission and values

**Our services:**

- We specialise in targeted and tailored public legal education and information that is user centred, empowering and preventative.
- We deliver award-winning access to justice assistance that brings together online and offline help. We collaborate with communities and organisations to identify and achieve structural change.
- We combine research and practice to achieve excellence in public legal education and information and we promote the importance of high quality public legal education and information in order to develop and share good practice.

**Extending our digital reach**

Between July 2022 and June 2023 our integrated Law for Life and Advicenow website attracted 1,282,327 sessions by 1,007,452 users from across England and Wales, an increase of 21.61% on the previous year.

14% of our respondents to our self-reporting survey say that they are helping someone else, either as a relative, friend, volunteer or professional.

We are proud that we reach an impressive number of people who are at risk of discrimination or struggle to access services due to barriers of cost. 38% of Advicenow survey respondents in this period identified as disabled and 49% have a household income of below £1,540 per month after tax. 27% of users reported that their problem was caused by or made worse by the Covid-19 pandemic. Web analytics show that 51% of our users are women.

**BOARD OF TRUSTEES' REPORT**  
**For the period ended 30 June 2023**

---

**Our community education programmes**

Our community education programmes focus on building the skills and confidence needed to cope with legal issues, and have been designed to ensure we reach those less able to access digital help. Our programmes reached over 130 community groups including trusted intermediaries from local community organisations, women's shelters, refugee organisations, food banks, tenants' unions, and organisations supporting victims of domestic abuse.

Last year we continued our work on housing and homelessness issues, delivering education and training to trusted intermediaries, with a focus on community and grassroots organisations including refugee and migrant groups, women's groups and Black and Minority Ethnic groups. We extended our housing work to include working directly with vulnerable people with lived experience as well as trusted intermediaries.

Our housing rights courses focused on the following groups:

- Refugees and migrants
- Vulnerable women
- Black and minority ethnic groups

**Reach**

- Our courses reached 241 participants from 130 organisations via 9 workshops
- Our education initiatives indirectly reached 2,410 people each month
- Our information resources on housing and homelessness received 60,822 pageviews

**The continuing impact of Covid-19 and the cost-of-living crisis**

The continuing impact of Covid-19 and the cost-of-living crisis has impacted on our service users and the resources that they need from us. For example:

- How to deal with a section 21 eviction notice – 46,015 pageviews
- How to Print on Your Phone – 49,514 pageviews.
- Court and tribunal hearings by video or phone call – 5,359 pageviews,

We frequently updated our Help Directory to enable users to find advice they could access without leaving home. We have continued to update it as more organisations pivoted to offering telephone and video advice.

**New and reengineered guides**

We produced a number of new and re-engineered guides to meet new user need, and to address changing legislation. For example:

Appealing against a county court decision – 9,255 pageviews

How to start a claim – 4,228 pageviews

How to get a divorce or end a civil partnership – 11,587 pageviews

Survival guide to living with a partner and benefits – 91,818 pageviews

**The difference we made for litigants in person**

This year we added to our suite of guides for people taking or responding to a claim about compensation, personal injury, unpaid debts, broken contracts, or consumer problems to the small claims court or the county court without the help of a solicitor. We now have resources that show our readers how to work out whether taking someone to court will be worth it, and how to resolve the dispute before or instead of going to court. We also show our readers how to navigate the pre-court protocols in the civil court, how, to complete the correct

**BOARD OF TRUSTEES' REPORT**  
**For the period ended 30 June 2023**

---

forms and use the new online civil court systems. We show readers how to make their case well, prepare for court hearings and how to deal with things like witness statements and court bundles. These guides attracted over 78,792 pageviews. We also produced a guide to the new rules for people making a small claim about injuries caused in a car accident that wasn't their fault, and joined the Official Injury Claim Engagement Group to use our expertise to ensure the service worked for Litigants in Person

Our Affordable Advice Service dovetails Advicenow's popular step-by-step guides with fixed fee, unbundled legal advice from Resolution family lawyers at just the most crucial points in the process. 339 contacts were made equating to 28 contacts per month on average. The service achieved a 70% reduction in fixed fee pricing.

**Making a difference for disability benefit claimants**

Our self-help guides to challenging unfair disability benefit decisions continue to be very popular - receiving 133,829 pageviews in total. 47% of 64 respondents to a survey about the tools said that they would have asked for a reconsideration but wouldn't have put their case so well without our tool, while 36% told us that they might not have asked for a reconsideration at all. We have also recently started surveying people at the point at which their letter is generated, which is giving us more data about why they are using it. Our digital tools and films are going from strength to strength. Our help for adults with disabilities accessing Personal Independence Payments, Disability Living Allowance (for families with disabled children) and Work Capability Assessment (for those claiming Employment Support Allowance or the limited capability for work element of Universal Credit) received 77,333 pageviews and produced 3,926 personalised letters to challenge DWP decisions. Our films have been viewed 40,182 times; with 4,564 hours of viewing time.

**Expanding our influence: Research, Policy and Consultancy**

Our 18 month research programme in partnership with the University of Warwick and Central England Law Centre funded by the Nuffield Foundation to explore the legal needs of marginalised groups emerging from the pandemic has been progressing within interim findings published showing that:

- The most prevalent legal needs in the aftermath of the pandemic relate to welfare benefits, housing and homeless, immigration, employment and social care.
- People from marginalised groups face significant barriers to dealing with law- related issues and accessing justice including low levels of knowledge of rights and legal processes and sources of legal help. Emotional and confidence barriers, including stress compound difficulties in securing access to services.
- Overall reductions in services, entitlements and lack of capacity create systemic barriers to accessing health and legal support, and systems penalise people who are already struggling due to multiple disadvantages.
- Digitisation creates specific barriers for people including difficulties with accessing online systems, navigation and evidence submission. Lack of internet access, wider digital poverty and low levels of digital skills are reported. Digitisation can make it more difficult to access help and support, and it can compound feelings of alienation.
- Trusted intermediaries are an integral part of access to justice for marginalised groups. They are a lifeline for those they support in the context of law-related issues.

**Employment law problems**

The Bar Standards Board generously provided for us to research prevalent employment-related legal problems in the light of the pandemic, Brexit and the cost of living crisis to develop a public legal

**BOARD OF TRUSTEES' REPORT**  
**For the period ended 30 June 2023**

---

education employment law strategy. Through desktop research, feedback from our users, multiple surveys, and consultation with advice agencies we identified what employment issues people are facing, and which groups are particularly affected. Our research found:

- The most common problems they experienced were around perceived unfair dismissal and health and safety issues, reduced and unpaid wages and zero hour contract problems.
- 41% said they had experienced discrimination.
- 14% said they had experienced issues around reasonable adjustments.
- 58% said that they had complained or raised a grievance with their employer.

Our gaps analysis identified the need for:

- awareness raising and early intervention information, particularly for some audiences, such as some groups of migrant workers who have little knowledge of how the law underpins their problems with work
- information which supports people by being relatable, 'on their side'
- information that acknowledges emotions and addresses how these impact on people's ability to take in information and maintain a detachment,
- information that explains how to deal with a problem, in reality, rather than how the process is supposed to work.

**Strategic report:**

**Key achievements:**

- We continue to expand and diversify income streams and increased donations income from £644 to £26,731.
- Our education services have continued to expand to incorporate new funders and groups, in particular with a focus on Temporary Accommodation, We secured three year funding from Tudor to support our work with Gypsy, Roma and Traveller families.
- We expanded our policy influence and research work through grants from Nuffield Foundation and Access to Justice Foundation for dedicated research.

**Our strategic priorities**

Following a strategic review in light of Covid-19, over the next two years we have identified four strategic priorities that we will pursue in order to achieve our vision. These have been identified by analysing the strengths, challenges and risks that we face. In the next two years we will:

- Deliver innovative public legal education that builds legal capability
- Enable others to use public legal education and information
- Understand and demonstrate the need for and value of PLE
- Strengthen organisational sustainability to drive our mission and values

**FINANCIAL REVIEW**

Law for Life had a deficit of £35,338 decreasing total reserves to £72,760 as at 30 June 2023. Total funds include £47,802 for unrestricted reserves and £24,958 for restricted reserves.

**BOARD OF TRUSTEES' REPORT**  
**For the period ended 30 June 2023**

---

**Reserves policy**

In the Trustees' view, the reserves should aim to provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

Over the period, the trustees aimed to increase the charity's reserves to the level which is at least equivalent to 3 months' operational expenditure and to do so having regard to its manner of operation and to likely funding streams.

**Risk management**

The Board of Trustees confirms that it has identified and reviewed the major risks to which the charity is exposed and has established systems to mitigate these risks. A strategic review has begun in year which has reviewed existing and future risk in order to finalise a three-year strategic plan 2024-27. Overhead costs remain low due to the organisation by becoming a fully remote office in March 2021.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Law for Life: the Foundation for Public Legal Education is a company limited by guarantee governed by its Memorandum and Articles of Association and registered under the number 07695486. The company was incorporated and commenced trading on 6 July 2011. It is registered as a charity with the Charity Commission under number 1143589.

**Governance**

The Board of Trustees is responsible for setting strategies and policies for the charity and for ensuring that these are implemented.

**Management and staffing**

Day-to-day management of the charity is delegated to the Chief Executive.

**Induction and training of new trustees**

An induction process has been developed and implemented. This forms the basis of any training needs identified for Trustees. New trustees also receive an induction into the organisation including governance training covering different aspects of the trustee role and responsibilities.

**Patrons**

The charity is very grateful for the support it receives from its patrons.

**Board of Trustees**

The members of the Board of Trustees perform the role of directors in company law and trustees in charity law. Any person who is willing to act as a trustee and who would not be disqualified from acting under the provisions of Article, may be appointed to be a trustee by a decision of the trustees. The trustees are appointed for a term of three years, at the end of which they are eligible for appointment for a second consecutive term of three years. This second term can be extended for a period of up to two years by agreement of the trustees.



**BOARD OF TRUSTEES' REPORT**  
**For the period ended 30 June 2023**

---

**Key management pay**

The salary for key management is decided by the Trustees considering the skills and experience required, the management responsibilities, the overall budget constraints and a view of what is appropriate as compared to similar roles in the sector in which we work.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The Trustees (who are also directors of Law for Life: The Foundation for Public Legal Education for the purposes of company law) 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. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The Board of Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

This report was approved and authorised for issue by the Board of Trustees and signed on its behalf by:

Dr Vanessa Davies  
Interim Chair



*Vanessa L Davies*  
Signed on 20/12/23 @ 15:16

Date: 2023-12-20

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF**  
**LAW FOR LIFE: THE FOUNDATION FOR PUBLIC LEGAL EDUCATION FOR THE YEAR ENDED 30**  
**JUNE 2023**

---

I report to the charity trustees on my examination of the financial statements of Law for Life: The Foundation for Public Legal Education for the year ended 30 June 2023.

**Responsibilities and basis of report**

As the trustees of the Law for Life: The Foundation for Public Legal Education (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'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Law for Life: The Foundation for Public Legal Education 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 the accounts 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 can confirm that I am qualified to undertake the examination because I am a registered member of 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 that in any material respect:

1. accounting records were not kept 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Shoaib Arshad ACA, FCCA

**Knox Cropper LLP**

Chartered Accountants

65 Leadenhall Street, London, EC3A 2AD

Date: 2 January 2024

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating the Income and Expenditure Account)**  
**For the year ended 30 June 2023**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	2	26,731	-	26,731	644
Charitable activities	4	239,720	134,070	373,790	432,519
Investments	3	-	-	-	1
<b>TOTAL</b>		<b>266,451</b>	<b>134,070</b>	<b>400,521</b>	<b>433,164</b>
<b>EXPENDITURE ON:</b>					
Charitable activities		284,208	151,651	435,859	349,995
<b>TOTAL EXPENDITURE</b>	5	<b>284,208</b>	<b>151,651</b>	<b>435,859</b>	<b>349,995</b>
Net (expenditure)/income before gains and losses on investments		(17,757)	(17,581)	(35,338)	83,169
Net (expenditure)/income		(17,757)	(17,581)	(35,338)	83,169
Transfer between funds	14	(7,693)	7,693	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(25,450)</b>	<b>(9,888)</b>	<b>(35,338)</b>	<b>83,169</b>
TOTAL FUNDS AT 1 JULY 2022		73,252	34,846	108,098	24,929
<b>TOTAL FUNDS AT 30 JUNE 2023</b>		<b>£ 47,802</b>	<b>£ 24,958</b>	<b>£ 72,760</b>	<b>£ 108,098</b>

**LAW FOR LIFE: THE FOUNDATION FOR PUBLIC LEGAL EDUCATION**

Company limited by guarantee (registered company no. 07695486)

**BALANCE SHEET****As at 30 June 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	11	-	-
		-	-
<b>CURRENT ASSETS</b>			
Debtors	12	28,315	64,021
Cash at bank and in hand		59,132	65,244
		87,447	129,265
<b>CREDITORS: amounts falling due within one year</b>	13	(14,687)	(21,167)
<b>NET CURRENT ASSETS</b>		72,760	108,098
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		72,760	108,098
<b>NET ASSETS</b>		£ 72,760	£ 108,098
<b>FUNDS</b>			
Unrestricted funds:			
General fund	14	47,802	73,252
Restricted funds	14	24,958	34,846
		£ 72,760	£ 108,098

The financial statements have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies and the section 1a of the Financial Reporting Standard 102.

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023. The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records that 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 the end of each financial year and of its surplus or deficit 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, and authorised for issue, by the Board of Trustees on 2023-12-20 and signed on their behalf by:-



*Vanessa L Davies*  
Signed on 20/12/23 @ 15:16

VANESSA DAVIES, Interim Chair



*Jon Spain*  
Signed on 01/01/24 @ 10:34

JONATHAN SPAIN, Treasurer

**CASH FLOW STATEMENT**  
**For the year ended 30 June 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
(Deficit)/surplus for the financial year	<b>(35,338)</b>	83,169
Adjustments for:		
Decrease/(increase) in debtors	<b>35,706</b>	(55,479)
(Decrease) in creditors	<b>(6,480)</b>	(22,874)
Investment income	<b>-</b>	(1)
	<b>(6,112)</b>	4,815
<b>Cash flows from investing activities</b>		
Return on investment - interest receivable	<b>-</b>	1
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(6,112)</b>	4,816
Cash and cash equivalents at 1 July 2022	<b>65,244</b>	60,428
<b>Cash and cash equivalents at 30 June 2023</b>	<b>£ 59,132</b>	<b>£ 65,244</b>
<b>Components of cash and cash equivalents</b>		
	<b>At 1 July</b>	<b>At 30 June</b>
	<b>2022</b>	<b>2023</b>
	<b>Cashflows</b>	
Cash at bank and in hand	<b>£ 65,244</b>	<b>£ 59,132</b>
	<b>£ (6,112)</b>	

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 30 June 2023**

---

**1. ACCOUNTING POLICIES**

***Basis of preparation of financial statements***

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared under the historical cost convention. They have been prepared in accordance with applicable United Kingdom accounting standards, the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities (under section1a) and the Charities Act 2011. The presentational currency of the financial statements is Pound Sterling (£).

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

***Company status***

Law for Life: The Foundation for Public Legal Education is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

***Going concern***

The trustees have prepared cash flows and budgets for the next twelve months and consider that the company is able to realise its assets and discharge its liabilities in the normal course of business. The trustees have an expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For these reasons, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

***Fund accounting***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

***Income***

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

***Expenditure***

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

***Tangible fixed assets and depreciation***

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixture and fittings	-	3 Years
Office equipment	-	3 Years

***Cash at bank and in hand***

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

***Short-term debtors and creditors***

Debtors are recognised when the charity is legally entitled to the income after any performance conditions have been met, the account can be measured reliably and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

***Financial Instruments***

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value which are subsequently measured at amortised cost using the effective interest method.

***Pensions***

The company operates a personal pension plan. If permanent employees choose to join, the company contributes 9% of gross salary. Alternatively, the company contributes 9% of gross salary to a permanent employee's personal pension fund. Non-permanent staff are offered an employer's contribution of 3% in line with current auto enrolment regulations. The pension charge represents the amounts payable by the company to the funds in respect of the year.

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations	26,731	-	26,731	644
	<u>£ 26,731</u>	<u>£ Nil</u>	<u>£ 26,731</u>	<u>£ 644</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

## 3. INVESTMENT INCOME

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Interest receivable from:				
Bank interest	-	-	-	1
	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ 1</u>

## 4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Grants for services	182,165	134,070	316,235	350,792
Contract income	57,555	-	57,555	81,727
	<u>£ 239,720</u>	<u>£ 134,070</u>	<u>£ 373,790</u>	<u>£ 432,519</u>

## Analysis of the grants funding

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Access to Justice Foundation - LIPSS Grant	112,500	-	112,500	91,848
Access to Justice Foundation - LSLIP Grant	21,965	-	21,965	84,359
Tudor Trust	-	48,500	48,500	35,000
Trust for London	-	44,000	44,000	37,580
MOJ Uplift LSLIP and LIPSS	12,500	-	12,500	42,962
Nuffield Foundation	-	12,570	12,570	24,043
Necessity	20,000	-	20,000	30,000
Oak Foundation - TFL	-	29,000	29,000	-
Allen & Overy	-	-	-	5,000
Joseph Rowntree Reform Trust	15,200	-	15,200	-
	<u>£ 182,165</u>	<u>£ 134,070</u>	<u>£ 316,235</u>	<u>£ 350,792</u>



## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

## 4. INCOME FROM CHARITABLE ACTIVITIES (continued)

**COMPARATIVE INCOME FROM CHARITABLE ACTIVITIES**

	<i>Unrestricted Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>
Grants for services	249,169	101,623	350,792
Contract income	81,727	-	81,727
	<u>£ 330,896</u>	<u>£ 101,623</u>	<u>£ 432,519</u>

**Analysis of the grants funding**

	<i>Unrestricted Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>
<i>Access to Justice Foundation - LIPSS Grant</i>	91,848	-	91,848
<i>Access to Justice Foundation - LSLIP Grant</i>	84,359	-	84,359
<i>Tudor Trust</i>	-	35,000	35,000
<i>Trust for London</i>	-	37,580	37,580
<i>MOJ Uplift LSLIP and LIPSS</i>	42,962	-	42,962
<i>Nuffield Foundation</i>	-	24,043	24,043
<i>Necessity</i>	30,000	-	30,000
<i>Allen &amp; Overy</i>	-	5,000	5,000
	<u>£ 249,169</u>	<u>£ 101,623</u>	<u>£ 350,792</u>

## 5. RESOURCES EXPENDED

	<b>Direct Staff costs £</b>	<b>Other direct costs £</b>	<b>Support costs £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Cost of charitable activities					
Advancement of public legal education	<u>339,749</u>	<u>35,586</u>	<u>60,524</u>	<u>435,859</u>	349,995
<b>Total 2023</b>	<b>£ 339,749</b>	<b>£ 35,586</b>	<b>£ 60,524</b>	<b>£ 435,859</b>	
<i>Total 2022</i>	<i>£ 271,295</i>	<i>£ 40,809</i>	<i>£ 37,891</i>		<i>£ 349,995</i>

Resources expended include:

	<b>2023</b>	<b>2022</b>
Independent Examiner's fee (excluding VAT)	<b>2,200</b>	1,700

Details of direct costs and support costs is given in Notes 6 and 7. Details of staff costs are given in Note 8.

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2023

<b>6. Direct Costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Staff costs	<b>339,749</b>	271,295
Website system development	<b>6,400</b>	4,250
Website hosting and support	<b>423</b>	5,500
Professional fees	<b>19,991</b>	17,129
Communications	<b>2,859</b>	10,529
Irrecoverable VAT	<b>5,913</b>	3,401
	<b>£ 375,335</b>	<b>£ 312,104</b>

<b>7. SUPPORT COSTS</b>	<b>Total</b>	<b>Total</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Management	<b>26,454</b>	15,290
IT Support	<b>17,270</b>	5,814
Governance costs	<b>15,775</b>	16,410
Premises costs	<b>1,025</b>	377
	<b>£ 60,524</b>	<b>£ 37,891</b>

<b>8. STAFF NUMBERS AND COSTS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>295,769</b>	235,238
Social security costs	<b>23,322</b>	17,141
Pension costs	<b>20,658</b>	18,916
	<b>£ 339,749</b>	<b>£ 271,295</b>

The average monthly number of employees during the year was as follows:

	<b>Number</b>	<b>Number</b>
Management	<b>3</b>	2
Advancement of public legal education	<b>7</b>	6
	<b>10</b>	<b>8</b>

No employee received annual remuneration of more than £60,000.

The key management personnel of the charitable company are those persons having authority and responsibility for planning, directing and controlling the activities of the charitable company, directly or indirectly, including any trustee of the charitable company. In addition to the trustees of Law for Life, key management personnel include the Chief Executive. Total employee benefits including employer pension contributions paid to key management personnel in the year amounted to £71,244 (2022 - £60,494).

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 June 2023

**9. TRUSTEES REMUNERATION AND BENEFITS**

During the year, no members of the Board of Trustees received any remuneration (2022 - £NIL).

No members of the Board of Trustees received reimbursement of expenses (2022 - £NIL).

**10. Taxation**

Law for Life: The Foundation for Public Legal Education is a registered charity and is potentially exempt from taxation in respect of income and capital gains received within the categories covered by Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to charitable purposes.

**11. TANGIBLE FIXED ASSETS**

	Fixture and fittings £
<b>Cost</b>	
At 1 July 2022 and 30 June 2023	<u>6,379</u>
<b>Depreciation</b>	
At 1 July 2022 and 30 June 2023	<u>6,379</u>
<b>Net book value</b>	
<b>At 30 June 2023</b>	<u>£ Nil</u>
At 30 June 2022	<u>£ Nil</u>

**12. DEBTORS**

	2023 £	2022 £
<b>Due within one year</b>		
Trade debtors	10,909	15,120
Prepayments	444	539
Accrued income	12,000	47,005
Other debtors	4,962	1,357
	<u>£ 28,315</u>	<u>£ 64,021</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

## 13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	5,318	5,669
Social security and other taxes	5,613	5,946
Other creditors	1,054	473
VAT creditors	(198)	1,342
Accruals	2,900	7,737
	<u>£ 14,687</u>	<u>£ 21,167</u>

## 14. STATEMENT OF FUNDS

	Brought Forward 2023 £	Incoming Resources 2023 £	Resources Expended 2023 £	Transfers and investment gains/(losses) 2023 £	Carried Forward 2023 £
<b>RESTRICTED FUNDS</b>					
Tudor Trust	13,329	48,500	(51,729)	-	10,100
Trust for London	2,254	44,000	(39,984)	-	6,270
Nuffield Foundation	17,485	12,570	(34,715)	4,660	-
Oak Foundation - TFL		29,000	(20,412)	-	8,588
Allen & Overy	1,778	-	(4,811)	3,033	-
	<u>£ 34,846</u>	<u>£ 134,070</u>	<u>£ (151,651)</u>	<u>£ 7,693</u>	<u>£ 24,958</u>

## SUMMARY OF FUNDS

General Funds	<u>73,252</u>	<u>266,451</u>	<u>(284,208)</u>	<u>(7,693)</u>	<u>47,802</u>
	5,797	266,451	(284,208)	(7,693)	47,802
Restricted Funds	<u>34,846</u>	<u>134,070</u>	<u>(151,651)</u>	<u>7,693</u>	<u>24,958</u>
	<u>£ 108,098</u>	<u>£ 400,521</u>	<u>£ (435,859)</u>	<u>£ Nil</u>	<u>£ 72,760</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

## 14. STATEMENT OF FUNDS (continued)

Other restricted grants are small grants received during the year for specific projects.

## COMPARATIVE STATEMENT OF FUNDS

	<i>Brought Forward 2022 £</i>	<i>Incoming Resources 2022 £</i>	<i>Resources Expended 2022 £</i>	<i>Transfers and investment gains/(losses) 2022 £</i>	<i>Carried Forward 2022 £</i>
<b>RESTRICTED FUNDS</b>					
<i>Tudor Trust</i>	1,663	35,000	(23,334)	-	13,329
<i>Trust for London</i>	2,895	37,580	(38,221)	-	2,254
<i>Nuffield Foundation</i>	-	24,043	(6,558)	-	17,485
<i>Allen &amp; Overy</i>	-	5,000	(3,222)	-	1,778
	<u>£ 4,558</u>	<u>£ 101,623</u>	<u>£ (71,335)</u>	<u>£ Nil</u>	<u>£ 34,846</u>

## SUMMARY OF FUNDS

<i>General Funds</i>	20,371	331,541	(278,660)	-	73,252
<i>Restricted Funds</i>	4,558	101,623	(71,335)	-	34,846
	<u>£ 24,929</u>	<u>£ 433,164</u>	<u>£ (349,995)</u>	<u>£ Nil</u>	<u>£ 108,098</u>

## 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Unrestricted Funds 2023 £</i>	<i>Restricted Funds 2023 £</i>	<i>Total Funds 2023 £</i>
Net current assets	47,802	24,958	72,760
	<u>£ 47,802</u>	<u>£ 24,958</u>	<u>£ 72,760</u>
	<i>2022 £</i>	<i>2022 £</i>	<i>2022 £</i>
<i>Comparative analysis of net assets</i>	<u>£ 73,252</u>	<u>£ 34,846</u>	<u>£ 108,098</u>

## 16. RELATED PARTIES

There were no related party transactions in the year.

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 June 2023

## 17 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	644	-	644
Charitable activities	330,896	101,623	432,519
Investments	1	-	1
<b>TOTAL</b>	<b>331,541</b>	<b>101,623</b>	<b>433,164</b>
<b>EXPENDITURE ON:</b>			
Charitable activities	278,660	71,335	349,995
Net income	52,881	30,288	83,169
<b>NET MOVEMENT IN FUNDS</b>	<b>52,881</b>	<b>30,288</b>	<b>83,169</b>
TOTAL FUNDS AT 1 JULY 2021	20,371	4,558	24,929
<b>TOTAL FUNDS AT 30 JUNE 2022</b>	<b>£ 73,252</b>	<b>£ 34,846</b>	<b>£ 108,098</b>