

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

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

REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED 31 MARCH 2024



REPORT AND FINANCIAL STATEMENTS
For the period from 1 July 2023 to 31 March 2024

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY,
ITS TRUSTEES AND ADVISERS**

For the period from 1 July 2023 to 31 March 2024

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

TRUSTEES' REPORT

For the period from 1 July 2023 to 31 March 2024

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 31 April 2024. 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 2023 and April 2024 our integrated Law for Life and Advicenow website attracted **1,473,706** sessions by **763,584** unique users from across England and Wales. This represents a **6%** increase on the same period the previous year. **10%** of our respondents to our self-reporting survey say that they are helping someone else, either as a relative, friend, volunteer or professional. This represents a decrease on the same period as the previous year (14%).

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 **52%** have a household income of below £1,540 per month after tax (both the same as in the comparative period last year). **10%** of users reported that their problem was caused by or made worse by the Covid-19 pandemic, which is a significant decrease from 23% in the same period last year. **58%** of the respondents to our survey said they were women.

In order to sustain and grow our digital content Law for Life secured a targeted grant from the Ministry for Justice for our Advicenow services covering the period 7 November 2023 – 31 March 2024. This provided vital infrastructure support to ensure the continuing reach of our digital services.

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. 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. We extended our housing work to

TRUSTEES' REPORT

For the period from 1 July 2023 to 31 March 2024

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

Updated and reengineered guides

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

- How to appeal a PIP decision – 58,704 views
- Things you need to know about court procedure before you sue someone – 18,807 views
- Appealing against a county court decision – 16,002 views
- How to appeal a work capability assessment decision – 18,135 views

Making a difference for people with employment issues

This year, we produced a whole new section of the site to help people manage common employment problems. Supported by the Bar Standards Board, this work grew out of need identified by an employment PLE feasibility study the previous year which looked at employment advice needs in the wake of Covid and Brexit. We produced brief guides explaining 19 basic employment rights, and how to take action (informally or using the grievance procedure) if they are not receiving them as they should. This help is particularly aimed at migrant workers, temporary workers or those on zero-hour contracts, and the young as they are particularly at risk of having their rights infringed. These guides attracted 5,436 views in this period.

Making a difference for people with family law issues

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. **353 contacts were made equating to 39 contacts per month on average.** This represents an increase of 43% over the same period last year (9 months). Our panel solicitors reported that they had had 92 appointments with Affordable Advice clients, which represents a slight decrease of 11% on the same period last year. The service achieved a 70% reduction in fixed fee pricing.

Making a difference for disability benefit claimants

Our help to understand and challenge disability benefit decisions continue to be very popular - receiving **290,469** pageviews in total. Our self-help tools that help users write a letter requesting a mandatory reconsideration and set out their case received **41,194** pageviews and produced **3,076** personalised letters to challenge DWP decisions.

Making a difference for people with literacy or language needs

This year we installed an accessibility toolbar across the whole site which enables users to have all our information read out to them or translated into more than 100 languages. It also allows people to change how it appears (text size, contrast, margins etc) to make it easier to use for those with visual or neurodivergent needs. During this period the toolbar was used to view 11,207 pages by 5,206 unique users. 59% of toolbar users used it to read the information aloud to them, 28% used it to translate the information into another language (most frequently Albanian), while 12% used it to alter styling and revealing only small amounts of text at a time.

Expanding our influence: Research, Policy and Consultancy

We produced and promoted a piece about DWP consultation on the proposed changes to the Work Capability Assessment which explained the proposed changes and encouraged disabled people and their families and supporters to respond to the consultation. We also responded to the consultation. We conducted in depth research into the effectiveness and value of our Affordable Advice Service. The full research report was published on the website in January 2024. We conducted further research into **personalised legal support tools to help benefit claimants challenge decisions.** The research report has been completed and will be published and disseminated in November 2024.

TRUSTEES' REPORT

For the period from 1 July 2023 to 31 March 2024

Nuffield local legal needs research

National and local data on disability benefits and local data relating to the research was collated towards providing context for the research findings. The report for the programme was finalised and a communications plan is underway. Final recommendations will form the key policy framework for our future services designs to ensure evidence-based service design on light of the needs emerging post Covid and cost of living crisis contexts,

Consultancy

Law for Life continued consultancy work with We Are Group (formerly We Are Digital) and HMCTS commission leads. We produced training to improve the quality of digital support sessions being provided and address common knowledge gaps and misunderstandings about applications to SSCS tribunal. We produced resources and training to ready partners for extension of the service to cover newly online stages of civil money claims and divorce. And we supported them on their partner categorisation and referral work.

Strategic report:

Key achievements:

- We completed a Governance review and undertook an organisational restructure incorporating the implementation of an Insight and Change team to focus on Policy and Research initiatives and establish a Senior Leadership Team.
- We undertook a major community giving campaign and increased donations income from £26,731 to £122,304
- 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.
- Our influencing work saw the commencement of a direct Grant from the Ministry of Justice to support our digital Advicenow Services. A further opportunity opened to extend the provision via an Online Support and Advice Grant tender process with the Ministry of Justice.
- We began work toward a major Digital Transformation programme to migrate the Advicenow website to Drupal 10 and substantially enhance user experience and navigation as well as significant content improvements.

Our strategic priorities

A strategic review was instigated to codesign our future 3 years strategy. This incorporates careful analysis of our field work findings and wider horizon scanning to produce a fit for purpose strategy for our growing organisation. Subject to finalisation our 3 year objectives are to:

- We will reduce poverty, discrimination and health inequality with a focus on low-income families, disabled people, young people, black and ethnic minority groups and migrants.
- We will amplify users' voices and work with our partners to provide a catalyst for change
- We will broaden our reach and build awareness of the value of public legal education
- We will build our sustainability, defend our independence and improve accountability to our service users.
- We will drive legal empowerment and tackle social injustice through technological innovation

FINANCIAL REVIEW

Law for Life had a net income of £103,933 increasing the funds to £176,693 as at 31 March 2024.

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. Trustees provided for a designated reserve to support key infrastructure investment toward Digital Transformation programming of £65,000 as shown in note 14.

TRUSTEES' REPORT

For the period from 1 July 2023 to 31 March 2024

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.

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.

TRUSTEES' REPORT

For the period from 1 July 2023 to 31 March 2024

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:

Fiona Edwards
Chair

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
LAW FOR LIFE: THE FOUNDATION FOR PUBLIC LEGAL EDUCATION FOR THE PERIOD FROM 1
JULY 2023 TO 31 MARCH 2024

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 period from 1 July 2023 to 31 March 2024.

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: _____

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the Income and Expenditure Account)
For the period from 1 July 2023 to 31 March 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	122,304	-	122,304	26,731
Charitable activities	4	140,071	176,586	316,657	373,790
Investments	3	-	-	-	-
TOTAL		262,375	176,586	438,961	400,521
EXPENDITURE ON:					
Charitable activities		148,568	186,460	335,028	435,859
TOTAL EXPENDITURE	5	148,568	186,460	335,028	435,859
Net income/(expenditure) before gains and losses on investments		113,807	(9,874)	103,933	(35,338)
Net income/(expenditure)		113,807	(9,874)	103,933	(35,338)
Transfer between funds	14	(8,884)	8,884	-	-
NET MOVEMENT IN FUNDS		104,923	(990)	103,933	(35,338)
TOTAL FUNDS AT 1 JULY 2023		47,802	24,958	72,760	108,098
TOTAL FUNDS AT 31 MARCH 2024		£ 152,725	£ 23,968	£ 176,693	£ 72,760

LAW FOR LIFE: THE FOUNDATION FOR PUBLIC LEGAL EDUCATION

Company limited by guarantee (registered company no. 07695486)

BALANCE SHEET**As at 31 March 2024**

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	11	-	-
		-	-
CURRENT ASSETS			
Debtors	12	76,840	28,315
Cash at bank and in hand		113,736	59,132
		190,576	87,447
CREDITORS: amounts falling due within one year	13	(13,883)	(14,687)
NET CURRENT ASSETS		176,693	72,760
TOTAL ASSETS LESS CURRENT LIABILITIES		176,693	72,760
NET ASSETS		£ 176,693	£ 72,760
FUNDS			
Unrestricted funds:			
Designated funds	14	65,000	-
General fund	14	87,725	47,802
Restricted funds	14	23,968	24,958
		£ 176,693	£ 72,760

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 period ended 31 March 2024. The members have not required the charitable company to obtain an audit of its financial statements for the period ended 31 March 2024 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 period and of its surplus or deficit for each financial period 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 _____ and signed on their behalf by:-

VANESSA DAVIES, Interim Chair

JONATHAN SPAIN, Treasurer

CASH FLOW STATEMENT

For the period from 1 July 2023 to 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Surplus/(deficit) for the financial period	103,933	(35,338)
Adjustments for:		
(Increase)/decrease in debtors	(48,525)	35,706
(Decrease) in creditors	(804)	(6,480)
Investment income	-	-
	<u>54,604</u>	<u>(6,112)</u>
Cash flows from investing activities		
Return on investment - interest receivable	-	-
Net increase/(decrease) in cash and cash equivalents	<u>54,604</u>	<u>(6,112)</u>
Cash and cash equivalents at 1 July 2023	59,132	65,244
Cash and cash equivalents at 31 March 2024	<u>£ 113,736</u>	<u>£ 59,132</u>
Components of cash and cash equivalents		
	At 1 July 2023	Cashflows
		At 31 March 2024
Cash at bank and in hand	<u>£ 59,132</u>	<u>£ 113,736</u>

NOTES TO THE FINANCIAL STATEMENTS

For the period from 1 July 2023 to 31 March 2024

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 section 1a) 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 period from 1 July 2023 to 31 March 2024

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 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Donations	122,304	-	122,304	26,731
	<u>£ 122,304</u>	<u>£ Nil</u>	<u>£ 122,304</u>	<u>£ 26,731</u>

NOTES TO THE FINANCIAL STATEMENTS

For the period from 1 July 2023 to 31 March 2024

3. INVESTMENT INCOME

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Interest receivable from:				
Bank interest	-	-	-	-
	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ Nil</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Grants for services	103,800	176,586	280,386	316,235
Contract income	36,271	-	36,271	57,555
	<u>£ 140,071</u>	<u>£ 176,586</u>	<u>£ 316,657</u>	<u>£ 373,790</u>

Analysis of the grants funding

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Access to Justice Foundation - LIPSS Grant	-	-	-	112,500
Access to Justice Foundation - ILTA Grant	100,000	-	100,000	-
Access to Justice Foundation - LSLIP Grant	-	-	-	21,965
Tudor Trust	-	34,875	34,875	48,500
Trust for London	-	33,000	33,000	44,000
MOJ Uplift LSLIP and LIPSS	-	-	-	12,500
Nuffield Foundation	-	8,889	8,889	12,570
Necessity	-	-	-	20,000
Oak Foundation - TFL	-	22,500	22,500	29,000
Ministry of Justice - AdviceNow Guides	-	67,322	67,322	-
Disrupt Foundation	-	10,000	10,000	-
Joseph Rowntree Reform Trust	3,800	-	3,800	15,200
	<u>£ 103,800</u>	<u>£ 176,586</u>	<u>£ 280,386</u>	<u>£ 316,235</u>

NOTES TO THE FINANCIAL STATEMENTS

For the period from 1 July 2023 to 31 March 2024

4. INCOME FROM CHARITABLE ACTIVITIES (continued)

COMPARATIVE INCOME FROM CHARITABLE ACTIVITIES

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

Analysis of the grants funding

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Access to Justice Foundation - LIPSS Grant	112,500	-	112,500
Access to Justice Foundation - LSLIP Grant	21,965	-	21,965
Tudor Trust	-	48,500	48,500
Trust for London	-	44,000	44,000
MOJ Uplift LSLIP and LIPSS	12,500	-	12,500
Nuffield Foundation	-	12,570	12,570
Necessity	20,000	-	20,000
Oak Foundation - TFL	-	29,000	29,000
Joseph Rowntree Reform Trust	15,200	-	15,200
	<u>£ 182,165</u>	<u>£ 134,070</u>	<u>£ 316,235</u>

5. RESOURCES EXPENDED

	Direct Staff costs £	Other direct costs £	Support costs £	Total 2024 £	Total 2023 £
Cost of charitable activities					
Advancement of public legal education	262,420	23,310	49,298	335,028	435,859
Total 2024	<u>£ 262,420</u>	<u>£ 23,310</u>	<u>£ 49,298</u>	<u>£ 335,028</u>	
Total 2023	<u>£ 339,749</u>	<u>£ 35,586</u>	<u>£ 60,524</u>		<u>£ 435,859</u>

Resources expended include:

	2024	2023
Independent Examiner's fee (excluding VAT)	2,200	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 period from 1 July 2023 to 31 March 2024

6. Direct Costs	2024 £	2023 £
Staff costs	262,420	339,749
Website system development	-	6,400
Website hosting and support	-	423
Professional fees	19,192	19,991
Communications	3,720	2,859
Irrecoverable VAT	398	5,913
	£ 285,730	£ 375,335

7. SUPPORT COSTS	Total 2024 £	Total 2023 £
Management	15,107	26,454
IT Support	19,820	17,270
Governance costs	13,025	15,775
Premises costs	1,346	1,025
	£ 49,298	£ 60,524

8. STAFF NUMBERS AND COSTS	2024 £	2023 £
Wages and salaries	223,074	295,769
Social security costs	22,127	23,322
Pension costs	17,219	20,658
	£ 262,420	£ 339,749

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

	Number	Number
Management	3	3
Advancement of public legal education	7	7
	10	10

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 and Deputy Chief Executive. Total employee benefits including employer pension contributions paid to key management personnel in the period amounted to £106,076 (2023 - £118,437).

NOTES TO THE FINANCIAL STATEMENTS

For the period from 1 July 2023 to 31 March 2024

9. TRUSTEES REMUNERATION AND BENEFITS

During the period, no members of the Board of Trustees received any remuneration (2023 - £NIL).
No members of the Board of Trustees received reimbursement of expenses (2023 - £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 £
Cost	
At 1 July 2023 and 31 March 2024	<u>6,379</u>
Depreciation	
At 1 July 2023 and 31 March 2024	<u>6,379</u>
Net book value	
At 31 March 2024	<u>£ Nil</u>
At 30 June 2023	<u>£ Nil</u>

12. DEBTORS

	2024 £	2023 £
Due within one year		
Trade debtors	1,500	10,909
Prepayments	710	444
Accrued income	59,625	12,000
Other debtors	15,005	4,962
	<u>£ 76,840</u>	<u>£ 28,315</u>

NOTES TO THE FINANCIAL STATEMENTS

For the period from 1 July 2023 to 31 March 2024

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	2,598	5,318
Social security and other taxes	7,653	5,613
Other creditors	732	1,054
VAT creditors	-	(198)
Accruals	2,900	2,900
	<u>£ 13,883</u>	<u>£ 14,687</u>

14. STATEMENT OF FUNDS

	Brought Forward 2024 £	Incoming Resources 2024 £	Resources Expended 2024 £	Transfers and investment gains/(losses) 2024 £	Carried Forward 2024 £
DESIGNATED FUNDS					
Digital Transformation	-	-	-	65,000	65,000
	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ 65,000</u>	<u>£ 65,000</u>
RESTRICTED FUNDS					
Tudor Trust	10,100	34,875	(38,508)	-	6,467
Disrupt Foundation	-	10,000	(10,395)	5,781	5,386
Trust for London	6,270	33,000	(39,489)	2,319	2,100
Ministry of Justice - AdviceNow Guides	-	67,322	(67,322)	-	-
Nuffield Foundation	-	8,889	(9,673)	784	-
Oak Foundation - TFL	8,588	22,500	(21,073)	-	10,015
Other restricted funds	-	-	-	-	-
	<u>£ 24,958</u>	<u>£ 176,586</u>	<u>£ (186,460)</u>	<u>£ 8,884</u>	<u>£ 23,968</u>
SUMMARY OF FUNDS					
Designated Funds	-	-	-	65,000	65,000
General Funds	47,802	262,375	(148,568)	(73,884)	87,725
	<u>47,802</u>	<u>262,375</u>	<u>(148,568)</u>	<u>(8,884)</u>	<u>152,725</u>
Restricted Funds	24,958	176,586	(186,460)	8,884	23,968
	<u>£ 72,760</u>	<u>£ 438,961</u>	<u>£ (335,028)</u>	<u>£ Nil</u>	<u>£ 176,693</u>

NOTES TO THE FINANCIAL STATEMENTS

For the period from 1 July 2023 to 31 March 2024

14. STATEMENT OF FUNDS (continued)

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

COMPARATIVE STATEMENT OF FUNDS

	<i>Brought Forward 2023 £</i>	<i>Incoming Resources 2023 £</i>	<i>Resources Expended 2023 £</i>	<i>Transfers and investment gains/(losses) 2023 £</i>	<i>Carried Forward 2023 £</i>
RESTRICTED FUNDS					
<i>Tudor Trust</i>	13,329	48,500	(51,729)	-	10,100
<i>Trust for London</i>	2,254	44,000	(39,984)	-	6,270
<i>Nuffield Foundation</i>	17,485	12,570	(34,715)	4,660	-
<i>Oak Foundation - TFL</i>		29,000	(20,412)	-	8,588
<i>Allen & Overy</i>	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

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

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Unrestricted Funds 2024 £</i>	<i>Restricted Funds 2024 £</i>	<i>Total Funds 2024 £</i>
Net current assets	87,725	23,968	176,693
	<u>£ 87,725</u>	<u>£ 23,968</u>	<u>£ 176,693</u>
	<i>2023 £</i>	<i>2023 £</i>	<i>2023 £</i>
<i>Comparative analysis of net assets</i>	<u>£ 47,802</u>	<u>£ 24,958</u>	<u>£ 72,760</u>

16. RELATED PARTIES

There were no related party transactions in the period.

NOTES TO THE FINANCIAL STATEMENTS

For the period from 1 July 2023 to 31 March 2024

17 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds 2023 £</i>	<i>Restricted Funds 2023 £</i>	<i>Total Funds 2023 £</i>
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	26,731	-	26,731
Charitable activities	239,720	134,070	373,790
Investments	-	-	-
TOTAL	<u>266,451</u>	<u>134,070</u>	<u>400,521</u>
EXPENDITURE ON:			
Charitable activities	<u>284,208</u>	<u>151,651</u>	<u>435,859</u>
Net expenditure	(17,757)	(17,581)	(35,338)
NET MOVEMENT IN FUNDS	<u>(25,450)</u>	<u>(9,888)</u>	<u>(35,338)</u>
TOTAL FUNDS AT 1 JULY 2021	73,252	34,846	108,098
TOTAL FUNDS AT 30 JUNE 2023	<u>£ 47,802</u>	<u>£ 24,958</u>	<u>£ 72,760</u>