

**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 31 MARCH 2025



REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2025

CONTENTS

	Page
Legal and administrative information	1
Board of Trustees's report	2
Independent Examiner's report	10
Statement of financial activities	11
Balance sheet	12
Cash flow statement	13
Notes to the financial statements	14

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

For the year ended 31 March 2025

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 Jonathan Spain Rohini Jana Jennifer Dingley Vanessa Davies (resigned 1 June 2025) Raymond Sheehy (resigned 1 June 2025) Michael Abiodun Olatokun (resigned 1 June 2025) Savita Narain (resigned 26 June 2025 & reappointed 23 Sept 2025) Alastair Cox (appointed 26 June 2025) Giles Crown (appointed 3 July 2025) Rhys Taylor (appointed 26 June 2025) Christopher White (appointed 26 June 2025)
Chair	Fiona Edwards (appointed June 2024)
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	Shoaib Arshad ACA, FCCA Knox Cropper LLP 65 Leadenhall Street London EC3A 2AD

TRUSTEES' REPORT

For the year ended 31 March 2025

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 year ended 31 March 2025. 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 vision

We strive 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 their lives.

Our mission

To deliver public legal education and information (PLEI) as a tool for empowering people, fighting injustice, and tackling inequality.

We will work together with others to identify and promote excellence in its research, design and delivery.

Our aims

- 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 values

Empowerment - We believe social justice goes hand in hand with empowerment. Please should have the knowledge and power to take action on the issues that are important to them.

Independence - We believe as an independent organisation we can ensure that our work reflects the needs of our audience.

Collaboration - We believe that collaborative working and involvement of service users deliver the most effective results.

Accountability - We believe that accountability is fundamental to our integrity, ensuring actions are transparent, responsible and aligned with the needs of those we support.

TRUSTEES' REPORT
For the year ended 31 March 2025

Financial year change

In 2024, the Trustee Board agreed to revert our financial year back to its original cycle of 1st April to 31st March. This decision follows a previous change made during the COVID-19 pandemic, which shifted our financial year to run from 1st July to 30th June. As a result, the financial year 2023–2024 covered a nine-month period from 1st July 2023 to 31st March 2024. For the purpose of this report, we are reporting on the period 1st April 2024 to 31st March 2025.

Digital Transformation

In 2024, we began undertaking our digital transformation programme to modernise and enhance how we support and engage with our audiences.

Our focus is on user-centred design that considers the needs of existing and potential users, barriers they might experience, their levels of legal and digital capability and wider emotional and attitudinal needs. Discovery work provided us with crucial design insights to enhance accessibility, mobile optimisation, and more supportive and clearer journeys through our services. We launched our new website in December 2024.

As part of this process, we adopted the Advicenow brand across the whole organisation. Advicenow is better known and resonates more with our users, many of whom don't view their problems as legal issues. This rebranding was completed in-house, with generous support from branding experts who donated their time.

While our trading name is now Advicenow, our company name remains Law for Life: The Foundation for Public Legal Education.

Extending our digital reach

Between 1 April 2024 - 31 March 2025 our website attracted 1,741,595 page views by 849,723 unique users from across England and Wales. This represents an 13% decrease in pageviews on the same period the previous year. 15% of respondents to our self-reporting surveys say that they are helping someone else, either as a relative, friend, volunteer or professional. This represents a 2% increase on the same period as the previous year.

We are proud that we reach an impressive number of people who are at risk of discrimination or struggle to access services. 60% of survey respondent in this period are women, 34% identified as disabled, 29% said they were from a black or minority ethnic background, (an increase of 8%). 49% of surveyed users are from a low-income household while 46% of users were not in employment (a 7% increase on the previous year).

In June 2024 a successful competitive tender process for an Online Support and Advice Grant resulted in an award to Law for Life to provide accessible digital/online support and advice that can help with the resolution of legal issues in civil, family and tribunal related matters. This programme of work enables individuals, and those supporting them, to access the support and advice they need to navigate the justice system; resolve their legal problems earlier and independently where possible; and help individuals/litigants in person to prepare for court

TRUSTEES' REPORT

For the year ended 31 March 2025

proceedings where these ensue. We agreed an extension to the OSAG funding at the rate of 173K, a 20K uplift.

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. We continued our work on housing, homelessness and temporary accommodation issues, delivering education and training to trusted intermediaries, with a focus on community and grassroots organisations working with refugees and migrants, vulnerable women and black and minority ethnic groups. We extended our housing work to include working directly with people who have lived experience of homelessness. Our courses reached 756 participants from 297 organisations via 27 workshops. Our education initiatives indirectly reached 3906 people each month. Our information resources on housing and homelessness received 60,822 page views.

New and updated resources

We produced new help for Universal Credit claimants who are told they have been overpaid. Many families and individuals in this situation find that the deductions automatically imposed by the DWP leave them unable to afford the food and heating they need - this situation is exacerbated by the cost-of-living crisis. Our help shows claimants how to request that deductions are reduced or the debt waived altogether. We created a new guide to enforcing a County Court Judgment. This extends our suite of guides for users who involved in a small claim or a fast-track case in the County Court and supports those who have won their case but still have not been paid the money awarded by the court.

As well as this we updated 17 in-depth guides, 13 short guides, 2 videos, our Work Capability Assessment Tribunal Submission tool, and our Legal advice and helpline finder.

Making a difference for people with employment issues

This year, we continue to build on site content to help people manage common employment problems. We produced new help to support those who cannot access an adviser to work out if the treatment they are experiencing at work is unlawful or just unpleasant. We also created a series of 9 guides to support users through the employment tribunal process if they are unable to find advice or representation. Our employment guides attracted 27,253, page views in this period (up from 5,436 views the year before).

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. 555 contacts were made, equating to 46 contacts per month on average. This represents an increase of 24% over the same period last year (9 months).

TRUSTEES' REPORT

For the year ended 31 March 2025

Making a difference for disability benefit claimants

Our help to understand and challenge disability benefit decisions continues to be very popular, with our benefits content receiving 387,906 page views in total.

Making a difference for people with literacy or language needs

Work continued to enable 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, masking etc) to make it easier to use for those with visual or neurodivergent needs. During this period the toolbar was used to view 11,324 pages by 4,991 unique users.

The toolbar's most popular feature was the screen reader, reading the site aloud in English, Slovak and German. The translation tool was most frequently used to translate our information into Slovak, simplified Chinese, and Moldovan.

Expanding our influence: Research, Policy and Consultancy

We conducted further research into personalised legal support tools to help benefit claimants challenge decisions. The research report was published and disseminated in November 2024. Interim findings from Nuffield funded Local Legal Needs and Early Intervention study were published in partnership with Central England Law Centre and The University of Warwick.

We published new research centred on the experiences of Roma parents with children's services in England, a project that had been in development for 18 months. This report encapsulates extensive research and writing on Roma families' interactions with children's services in England. The ONS journal reported on our recommendations for disaggregating Roma population child protection statistics and both the Law Commission and the Health and Parliamentary Ombudsman are looking at our housing work to consider the forward look on the nature and extent of legal support needs in temporary accommodation matters.

We also remain closely involved in conversations with HMCTS regarding the continuing importance of Digital Support, and our training of We Are Group's community partners is ongoing.

Increasing our visibility: Media coverage highlights

Our work received significant media attention across a range of respected platforms. The report on the experiences of Roma families engaging with children's services in England was featured in the following outlets

- Family Law Week
- Research in Practice
- Community Care
- The Big Issue
- Social Work Today

The Pensions on Divorce guide was also covered by Family Law Week, highlighting its relevance to legal and family practitioners.

TRUSTEES' REPORT

For the year ended 31 March 2025

The Single Justice Procedure Notice guide was featured in a Sky News segment addressing TV licensing prosecutions, bringing wider attention to its practical value for the public.

In addition, our work was showcased on ITV's Martin Lewis Money Live show, reaching a broad national audience.

Key achievements:

We have strengthened our governance through the appointment of a new Chair, Fiona Edwards, a respected leader with extensive experience in the health and care sector. Fiona brings a deep understanding of system leadership, partnership working, and public service reform, which will be invaluable as we continue to influence policy and practice across sectors.

Her appointment marks a significant step forward in enhancing the strategic oversight and leadership of our organisation, ensuring we remain well-positioned to deliver on our mission and respond to emerging challenges in a complex and evolving landscape.

Strategic plan 2024 - 2027

In 2024, the Trustee Board and the newly formed Senior Leadership Team (SLT) co-designed our strategic plan, bringing together their expertise and insights to shape a clear and ambitious vision for the next three years. The plan reflects our shared commitment to legal empowerment, equity, and innovation in meeting the needs of the communities we serve:

- We will reduce poverty, discrimination, and health inequality
- 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 expenditure of £20,385 decreasing the funds from £176,693 to £156,693 as at 31 March 2025. Free reserves at the year end amounted to £114,354.

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' REPORT

For the year ended 31 March 2025

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.

In 2024, a Senior Leadership Team (SLT) was established, comprising the Chief Executive and four senior staff members. This team was created to strengthen strategic decision-making, improve coordination across the organisation, and support the delivery of our ambitious digital transformation and growth plans.

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.

TRUSTEES' REPORT

For the year ended 31 March 2025

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.

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.

TRUSTEES' REPORT
For the year ended 31 March 2025

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

10 Dec 2025

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
LAW FOR LIFE: THE FOUNDATION FOR PUBLIC LEGAL EDUCATION FOR THE YEAR ENDED 31
MARCH 2025

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 31 March 2025.

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: 10 December 2025

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the Income and Expenditure Account)
For the year ended 31 March 2025

	Note	Unrestricted Funds 2025 12 months £	Restricted Funds 2025 12 months £	Total Funds 2025 12 months £	<i>Total Funds 2024 9 months £</i>
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	2	89,046	-	89,046	122,304
Charitable activities	3	368,086	124,124	492,210	316,657
TOTAL		457,132	124,124	581,256	438,961
EXPENDITURE ON:					
Charitable activities		502,989	98,652	601,641	335,028
TOTAL EXPENDITURE	4	502,989	98,652	601,641	335,028
NET MOVEMENT IN FUNDS		(45,857)	25,472	(20,385)	103,933
TOTAL FUNDS AT 1 APRIL 2024		160,211	16,482	176,693	72,760
TOTAL FUNDS AT 31 MARCH 2025		£ 114,354	£ 41,954	£ 156,308	£ 176,693

LAW FOR LIFE: THE FOUNDATION FOR PUBLIC LEGAL EDUCATION

Company limited by guarantee (registered company no. 07695486)

BALANCE SHEET**As at 31 March 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	10	-	-
		<u>-</u>	<u>-</u>
CURRENT ASSETS			
Debtors	11	75,742	76,840
Cash at bank and in hand		94,900	113,736
		<u>170,642</u>	<u>190,576</u>
CREDITORS: amounts falling due within one year	12	(14,334)	(13,883)
NET CURRENT ASSETS		<u>156,308</u>	<u>176,693</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		156,308	176,693
NET ASSETS		<u>£ 156,308</u>	<u>£ 176,693</u>
FUNDS			
Unrestricted funds:			
Designated funds	13	-	65,000
General fund	13	114,354	95,211
Restricted funds	13	41,954	16,482
		<u>£ 156,308</u>	<u>£ 176,693</u>

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.

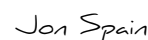
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025. The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 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 23 September 2025 and signed on their behalf by:-



FIONA EDWARDS, Chair



JONATHAN SPAIN, Treasurer

CASH FLOW STATEMENT
For the year ended 31 March 2025

	2025 12 months £	<i>2024</i> <i>9 months</i> £
Cash flows from operating activities		
(Deficit)/surplus for the financial year	(20,385)	103,933
Adjustments for:		
Decrease/(increase) in debtors	1,098	(48,525)
Increase/((decrease)) in creditors	451	(804)
Investment income	-	-
	(18,836)	54,604
Cash flows from investing activities		
Return on investment - interest receivable	-	-
Net (decrease)/increase in cash and cash equivalents	(18,836)	54,604
Cash and cash equivalents at 1 April 2024	113,736	59,132
Cash and cash equivalents at 31 March 2025	£ 94,900	£ 113,736
Components of cash and cash equivalents		
	At 1 April 2024	Cashflows At 31 March 2025
Cash at bank and in hand	£ 113,736	£ (18,836)
	£ 94,900	£ 113,736

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

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 2019), 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 31 March 2025

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 2025 12 months £	Restricted Funds 2025 12 months £	Total Funds 2025 12 months £	Total Funds 2024 9 months £
Donations	89,046	-	89,046	122,304
	<u>£ 89,046</u>	<u>£ Nil</u>	<u>£ 89,046</u>	<u>£ 122,304</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2025 12 months £	Restricted Funds 2025 12 months £	Total Funds 2025 12 months £	Total Funds 2024 9 months £
Grants for services	328,927	124,124	453,051	280,386
Contract income	39,159	-	39,159	36,271
	<u>£ 368,086</u>	<u>£ 124,124</u>	<u>£ 492,210</u>	<u>£ 316,657</u>

Analysis of the grants funding

	Unrestricted Funds 2025 12 months £	Restricted Funds 2025 12 months £	Total Funds 2025 12 months £	Total Funds 2024 9 months £
Britford Trust	-	10,000	10,000	-
Access to Justice Foundation - ILTA Grant	100,000	-	100,000	100,000
Ministry of Justice - OSAG	153,927	-	153,927	-
Tudor Trust	-	50,624	50,624	34,875
Trust for London	-	56,000	56,000	33,000
AB Charitable Trust	25,000	-	25,000	-
Nuffield Foundation	-	-	-	8,889
Oak Foundation - TFL	-	7,500	7,500	22,500
Ministry of Justice - AdviceNow Guides	-	-	-	67,322
Disrupt Foundation	50,000	-	50,000	10,000
Joseph Rowntree Reform Trust	-	-	-	3,800
	<u>£ 328,927</u>	<u>£ 124,124</u>	<u>£ 453,051</u>	<u>£ 280,386</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

3. INCOME FROM CHARITABLE ACTIVITIES (continued)

COMPARATIVE INCOME FROM CHARITABLE ACTIVITIES

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

Analysis of the grants funding

	<i>Unrestricted Funds 2024 £</i>	<i>Restricted Funds 2024 £</i>	<i>Total Funds 2024 £</i>
Access to Justice Foundation - ILTA	100,000	-	100,000
Tudor Trust	-	-	-
Trust for London	-	67,875	67,875
Nuffield Foundation	-	8,889	8,889
Oak Foundation - TFL	-	22,500	22,500
287 Grant income: MoJ - Advicenow Guide	-	67,322	67,322
Disrupt Foundation	-	10,000	10,000
Joseph Rowntree Reform Trust	3,800	-	3,800
	<u>£ 103,800</u>	<u>£ 176,586</u>	<u>£ 280,386</u>

4. RESOURCES EXPENDED

	Direct Staff costs 12 months £	Other direct costs 12 months £	Support costs 12 months £	Total 2025 12 months £	Total 2024 9 months £
Cost of charitable activities					
Advancement of public legal education	<u>410,234</u>	<u>133,214</u>	<u>58,193</u>	<u>601,641</u>	335,028
Total 2025	<u>£ 410,234</u>	<u>£ 133,214</u>	<u>£ 58,193</u>	<u>£ 601,641</u>	
Total 2024	<u>£ 262,420</u>	<u>£ 23,310</u>	<u>£ 49,298</u>		<u>£ 335,028</u>

Resources expended include:

	2025 £	2024 £
Independent Examiner's fee (excluding VAT)	2,200	2,200

Details of direct costs and support costs is given in Notes 5 and 6. Details of staff costs are given in Note 7.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

5. Direct Costs	2025 12 months £	2024 9 months £
Staff costs	410,234	262,420
Website system development	93,276	-
Website hosting and support	3,279	-
Professional fees	27,666	19,192
Communications	8,993	3,720
Irrecoverable VAT	-	398
	<u>£ 543,448</u>	<u>£ 285,730</u>

6. SUPPORT COSTS	Total 2025 12 months £	Total 2024 9 months £
Management	15,274	15,107
IT Support	23,738	19,820
Governance costs	18,338	13,025
Premises costs	843	1,346
	<u>£ 58,193</u>	<u>£ 49,298</u>

7. STAFF NUMBERS AND COSTS	2025 12 months £	2024 9 months £
Wages and salaries	349,123	223,074
Social security costs	30,624	22,127
Pension costs	30,487	17,219
	<u>£ 410,234</u>	<u>£ 262,420</u>
The average monthly number of employees during the year was as follows:	Number	Number
Management	3	3
Advancement of public legal education	7	7
	<u>10</u>	<u>10</u>

One employee received annual remuneration of more than £60,000 (2024 - None).

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 year amounted to £106,076 (2024 - £118,437).

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

8. TRUSTEES REMUNERATION AND BENEFITS

During the year, no members of the Board of Trustees received any remuneration (2024 - £NIL).

No members of the Board of Trustees received reimbursement of expenses (2024 - £NIL).

9. 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.

10. TANGIBLE FIXED ASSETS

	Fixture and fittings £
Cost	
At 1 April 2024 and 31 March 2025	<u>6,379</u>
Depreciation	
At 1 April 2024 and 31 March 2025	<u>6,379</u>
Net book value	
At 31 March 2025	<u>£ Nil</u>
At 31 March 2024	<u>£ Nil</u>

11. DEBTORS

	2025 £	2024 £
Due within one year		
Trade debtors	-	1,500
Prepayments	780	710
Accrued income	74,305	59,625
Other debtors	657	15,005
	<u>£ 75,742</u>	<u>£ 76,840</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	3,059	2,598
Social security and other taxes	8,239	7,653
Other creditors	136	732
VAT creditors	-	-
Accruals	2,900	2,900
	<u>£ 14,334</u>	<u>£ 13,883</u>

13. STATEMENT OF FUNDS

	Brought Forward 2025 £	Incoming Resources 2025 £	Resources Expended 2025 £	Transfers and investment gains/(losses) 2025 £	Carried Forward 2025 £
DESIGNATED FUNDS					
Digital Transformation	65,000	-	-	(65,000)	-
	<u>£ 65,000</u>	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ (65,000)</u>	<u>£ Nil</u>
RESTRICTED FUNDS					
Tudor Trust	6,467	50,624	(41,008)		16,083
Britford Trust	-	10,000	(10,000)		-
Trust for London	-	56,000	(30,297)	168	25,871
Oak Foundation - TFL	10,015	7,500	(17,347)	(168)	-
	<u>£ 16,482</u>	<u>£ 124,124</u>	<u>£ (98,652)</u>	<u>£ Nil</u>	<u>£ 41,954</u>
SUMMARY OF FUNDS					
Designated Funds	65,000	-	-	(65,000)	-
General Funds	95,211	457,132	(502,989)	65,000	114,354
	<u>160,211</u>	<u>457,132</u>	<u>(502,989)</u>	<u>-</u>	<u>114,354</u>
Restricted Funds	16,482	124,124	(98,652)	-	41,954
	<u>£ 176,693</u>	<u>£ 581,256</u>	<u>£ (601,641)</u>	<u>£ Nil</u>	<u>£ 156,308</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

13. STATEMENT OF FUNDS (continued)

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

COMPARATIVE STATEMENT OF FUNDS

	<i>Brought Forward 2024 £</i>	<i>Incoming Resources 2024 £</i>	<i>Resources Expended 2024 £</i>	<i>Transfers and investment gains/(losses) 2024 £</i>	<i>Carried Forward 2024 £</i>
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)	395	-
Trust for London	6,270	33,000	(39,489)	219	-
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>£ 1,398</u>	<u>£ 16,482</u>
SUMMARY OF FUNDS					
Designated Funds	-	-	-	65,000	65,000
General Funds	47,802	262,375	(148,568)	(66,398)	95,211
	<u>47,802</u>	<u>262,375</u>	<u>(148,568)</u>	<u>(1,398)</u>	<u>160,211</u>
Restricted Funds	24,958	176,586	(186,460)	1,398	16,482
	<u>£ 72,760</u>	<u>£ 438,961</u>	<u>£ (335,028)</u>	<u>£ Nil</u>	<u>£ 176,693</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Unrestricted Funds 2025 £</i>	<i>Restricted Funds 2025 £</i>	<i>Total Funds 2025 £</i>
Net current assets	114,354	41,954	156,308
	<u>£ 114,354</u>	<u>£ 41,954</u>	<u>£ 156,308</u>
	<i>2024 £</i>	<i>2024 £</i>	<i>2024 £</i>
Comparative analysis of net assets	<u>£ 95,211</u>	<u>£ 16,482</u>	<u>£ 176,693</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

15. RELATED PARTIES

There were no related party transactions in the year.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

16 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds 2024 £</i>	<i>Restricted Funds 2024 £</i>	<i>Total Funds 2024 £</i>
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	122,304	-	122,304
Charitable activities	140,071	176,586	316,657
Investments	-	-	-
TOTAL	262,375	176,586	438,961
EXPENDITURE ON:			
Charitable activities	148,568	186,460	335,028
Net income	113,807	(9,874)	103,933
NET MOVEMENT IN FUNDS	112,409	(8,476)	103,933
TOTAL FUNDS AT 1 JULY 2021	47,802	24,958	72,760
TOTAL FUNDS AT 31 MARCH 2024	£ 160,211	£ 16,482	£ 176,693