

Company registration number: 07741132

Charity registration number: 1152068

LAWYERS FOR JUSTICE IN LIBYA

(A company limited by guarantee)

Annual Report and Financial

Statements

for the Year Ended 31 December

2024

LAWYERS FOR JUSTICE IN LIBYA

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2-10
Independent Auditors' Report	11-13
Statement of Financial Activities	14-15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Financial Statements	18-31

LAWYERS FOR JUSTICE IN LIBYA

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Andrew Balfour Mervet Mhanni Lutz Oette Mariam Elhadri Fayruz Abdulhadi Ghazi Gheblawi
Key Management Personnel	Elham Saudi, Executive Director Fatou Kane, Finance and HR Director Jürgen Schurr, Director of Programmes
Principal Office	First Floor, 124-128 City Road London EC1V2NJ
Registered Office	8 Blackstock Mews Islington London N4 2BT
Company Registration Number	07741132
Charity Registration Number	1152068
Bankers	National Westminster Bank Plc 2a Charing Cross Road London WC2H 0PD
Auditor	HaysMac LLP Chartered Accountants and Registered Auditors 10 Queen St. Place London EC4R 1AG

LAWYERS FOR JUSTICE IN LIBYA

TRUSTEES' REPORT

The Board of Trustees (the **Board** or the **Trustees**) presents its annual report and financial statements for the period ended 31 December 2024. This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' regime, and correspondingly exemption has been taken from preparing a Strategic Report.

Objectives and activities

Aims and objectives

Lawyers for Justice in Libya (**LFJL**, or the **Charity**) is incorporated for the public benefit to promote human rights as set out in the Universal Declaration of Human Rights (including, without limitation, by defending justice and promoting the rule of law) in Libya (and, to the extent consistent with the Charity's primary objects, in other countries) in such ways as its Trustees think fit, by all or any of (but not limited to) the following means:

- monitoring observance and abuses of human rights and facilitating the collection of evidence of abuses of human rights;
- obtaining redress for the victims of human rights abuses;
- research into human rights issues;
- educating the public about human rights;
- providing technical advice to government and others on human rights matters;
- contributing to the sound administration of human rights law and the administration of other laws in a manner consistent with human rights;
- commenting on the proposed human rights legislation and on other proposed legislation from the perspective of the promotion of human rights;
- raising awareness of human rights issues;
- promoting public support for human rights;
- promoting respect for human rights among individuals and corporations;
- international advocacy of human rights; and
- eliminating infringements of human rights.

The Charity has the power to do anything which is calculated to further its objects (as set out above) or is conducive or incidental to doing so. In particular, the Charity has the power:

(i) to engage in political activities provided that the Trustees are satisfied that the proposed activities will further the purposes of the Charity to an extent justified by the resources committed and the activities are not the dominant means by which the Charity carries out its objects. These political activities may include (but are not limited to):

- a. promoting the creation, development and maintenance of a system of laws which provides protection of the rights of the individual and encourages the development of business enterprise;
- b. assisting with and promoting the establishment of new civil institutions founded on common values of liberty and equality whilst contributing to their development;
- c. representing Libyan human rights interests within various decision-making bodies including but not limited to national, international, governmental or non-governmental organisations; and
- d. assisting with and promoting the enactment and revision of laws in Libya to ensure that human rights are respected and promoting a forum for legal reform in Libya;

(ii) to provide and assist in the provision of money, materials or other help;

(iii) to organise and assist in the provision of education;

(iv) to publish books, pamphlets, reports, leaflets, journals, films, tapes and instructional matters on any media;

(v) to promote, encourage, carry out or commission research, surveys, studies or other work, making the useful results available;

(vi) alone or with other organisations to seek to influence public opinion and make representations to and seek to influence governmental and other bodies and institutions regarding the development and implementation of appropriate policies provided that all such activities shall be conducted on the basis of well founded,

LAWYERS FOR JUSTICE IN LIBYA

TRUSTEES' REPORT

reasoned argument and shall in all other respects be confined to those which an English charity may properly undertake;

(vii) to consult all instruments relating to human rights and private and public international law at both regional, national and international levels;

(viii) to conduct litigation when appropriate; and

(ix) to raise funds.

Objectives and Strategy

In 2024, LFJL enacted organisational changes that reflect its desire for a sharper focus on transformative justice and greater flexibility and innovation in its work. Following the restructuring, LFJL engages in its work with an eye on four priority areas in the pursuit of transformative justice:

Building movements to ensure a strong and resilient civil society working towards transformative justice - LFJL seeks to support, strengthen and work with civil society organisations, activists and human rights defenders across Libya and in the diaspora to establish an independent, vibrant and resilient civil society at the grassroots as well as local and national levels. LFJL works with civil society actors to build movements on a broad range of issues pertinent for Libya's transformation towards a more equitable and inclusive society.

Addressing daily injustice and pursuing institutional change to uphold peoples' dignity - LFJL seeks to focus its activities on addressing root causes and social inequalities that contribute to undermining peoples' dignity in daily life. Complementing its more traditional engagement in human rights that strengthens civil and political rights, LFJL will focus on issues that currently prevent people in Libya, including in particular from marginalised communities, from leading dignified lives. This will consider access to citizenship, the impact of corruption, and realisation of economic and social rights, amongst other issues, to shed light on systemic failures and daily injustices across Libya and pursue systemic change.

Accountability and justice for serious international crimes and human rights violations to end impunity and provide redress to victims - Together with partners, LFJL seeks to strategically engage domestic, regional and international accountability and justice mechanisms to combat the culture of impunity, the absence of justice for victims and to build an accountability and justice mindset.

Working towards equality and non-discrimination as a cornerstone of a just society - LFJL seeks to identify and address intersectional factors that impact the realisation of justice in Libya through anti-racist, feminist and anti-colonial approaches.

Public benefit

In shaping the objectives for the period and planning the Charity's activities, the Trustees referred to the guidance contained in the Charity Commission's general guidance on public benefit. The Charity believes that the activities will contribute to the following positive developments in Libyan society:

- Increased public awareness of human rights;
- The establishment of a culture where no human rights violation goes unpunished;
- Reduced lawlessness and impunity in the country;
- Improved national legislation addressing human rights violations;
- A stronger, more resilient civil society;
- Stronger, independent and representative state institutions; and
- Increased respect for human rights, especially those of marginalised and vulnerable communities.

The Charity's aims intend to benefit:

- All sections of the Libyan public and, in particular, the most vulnerable and marginalised communities; and
- The wider international community by promoting the global advancement of human rights.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

LAWYERS FOR JUSTICE IN LIBYA

TRUSTEES' REPORT

Achievements and Performance

LFJL continued to support justice for victims in Libya through international and regional channels, and sought to strengthen cooperation between domestic and international accountability actors. In particular, LFJL filed a critical strategic litigation case involving online violence against women with the Committee on the Elimination of Discrimination against Women. Online violence against women is widespread in Libya and prevents women from participating in public life and seeking justice; this case is intended to set a strategic precedent. LFJL also worked on two universal jurisdiction (UJ) cases during the period, as well as strengthening the capacity of its partners to undertake their own UJ case work through training and mentored submissions, and convening its network of UJ actors engaged on Libya-focused work in target jurisdictions.

LFJL made 15 case submissions to the International Criminal Court (the ICC) on serious international crimes committed against human rights defenders inside prisons in East Libya. The cases include allegations of torture and enforced disappearance for reason of political opinion. LFJL has continuously worked to connect investigators of the ICC with civil society actors on the ground, facilitating in person and remote meetings as well as collaboration and information sharing. As the ICC looks to close its Libya investigation in 2025-26, LFJL will support the process with meaningful and regular consultations with Libyan civil society and victims' groups on this process. Together with partners, LFJL has initiated, and is facilitating, a victims' rights coalition for Libya designed to support victims of crimes committed in Libya to access justice, including before the ICC.

LFJL continued to support human rights defenders (HRDs) at risk and in need through the Ali Nouh Fund for Human Rights Defenders and recruited an experienced fund manager who is currently devising strategies to ensure the fund can play a critical role in relevant referral systems. LFJL supported ten activists during the period, ensuring that they could continue their activities from a secure location while working to find a durable solution to the risks they face.

LFJL, working with Forensis, undertook open source investigations, field research and situated testimonies to facilitate the recreation and 3D modelling of sites of detention used to detain migrants and refugees passing through Libya, as well as their journeys. This modelling will be used as evidence to support LFJL's casework, and the data has been visualised to create a film, released in 2025, that highlights two selected detention sites and more broadly the plight of the people attempting to travel through Libya.

LFJL continued to prioritise engagement and support for Libyan civil society. In particular, it shed light on the violence and obstruction of human rights defenders in Libya through original research published in our report 'Suppressed and marginalised: Systematic violence against civil society in Libya'. Further, LFJL identified women-led civil society actors based across the country and worked to strengthen their capacity through tailored support and provision of core grants with the aim of fostering a feminist movement in Libya. LFJL also held its third annual CSO Academy in London to provide training to emerging civic actors on the core skills needed to establish, run and sustain a civil society organisation. LFJL also commenced a series of 3-month mentorship placements at its London office during which mentees document and archive their own cases, identified as part of the mentee selection process, with LFJL's support, and to turn existing information into accountability and advocacy submissions to international bodies. The mentees also observe LFJL's programmes to gain practical experience of its work and participate in key events including the CSO Academy and a round table discussion on experiences seeking accountability locally and internationally.

LFJL launched an advocacy and campaigning online course on its e-learning platform Adala Academy. 21 long-standing partners working on human rights inside Libya completed the course, including partners focused on women, peace and security (WPS). Graduates later participated in an in-person workshop that aimed to put the theory into practical use. Participants devised campaigns around accountability and justice issues and LFJL will continue to work with them to implement these.

LAWYERS FOR JUSTICE IN LIBYA

TRUSTEES' REPORT

Challenges

The security situation in Libya continues to challenge the sensitive aspects of LFJL's work, with the Internal Security Apparatus and the Civil Society Commission systematically targeting members of non-governmental organisations (NGOs) and international NGOs. LFJL has continued its security training to partners, put in place further safeguarding measures and made its Ali Nouh Fund available to more people at risk.

The process of reviewing and implementing changes to LFJL's structure and ways of working was a challenging investment in its future. As well as reorganising its work, LFJL decided to move towards a more agile model whereby project teams are put together for each project from a 'pool' of multi-specialist programmatic staff that work across the priority areas. This significant adjustment necessitated staff changes and was implemented with the support of leading coaches.

During the year, and particularly after the close of its 2024 financial year, LFJL has been challenged by changing priorities of some of its key state donors as new administrations adjust their spending plans and priorities. See notes 3 and 15. The limited funding available for projects in Libya remains a challenge and a source of unpredictability, and has necessitated adjustments to staffing levels subsequent to the 2024 financial year. LFJL has reviewed its policies around reserves and is working to diversify its income sources in such a way as to mitigate the unpredictability of state donors. In particular, LFJL is working to fundraise for unrestricted income which is invaluable to enable activities to continue between project funding cycles.

Organisational Activities

The Charity continued its fundraising activities for new project activities and additional core organisational activities over the course of the 2024 period, namely:

1. **Funding for new project activities** – The Charity sought financial support to enable further activities to be carried out, namely new projects that aim to increase the resilience of Libyan civil society by strengthening the foundations on which organisations are built and to increase accountability for human rights violations in Libya.
2. **Support for core organisational activities** – The Charity's core support was provided by a grant from the Sigrid Rausing Trust which ends in 2025. Contributions to overheads were also included in project grants in order to support overhead costs proportionate to the performance of related activities.
3. **Donations** - The Charity is a registered charity and has welcomed solicited and unsolicited private donations from individuals, which are used to support activities and vital core costs.

Objectives for 2025

LFJL continues to pursue transformative and holistic justice to create systemic change. In doing so, it challenges the underlying social, cultural, economic, ecological and political conditions that give rise to injustice, corruption, and violence in Libya. It intends to pursue its objectives as set out in its Articles of Association through the following activities:

Enhancing Sustainable Financial Management - In view of funding challenges, as described above, LFJL continues to focus on prudent and sustainable financial management, including seeking durable new sources of funding and ensuring careful management of its cost base

Movement Building – We aim to continue to convene our flagship Civil Society Academy (CSO Academy), our bespoke training programme providing the tools to enable CSOs of all kinds to set up and professionalise. Through the CSO Academy, we strengthen the capacity and effectiveness of civil society activists and change-makers to build and develop organisations, enhancing their ability to advocate for democracy, human rights, equality and the rule of law. Meanwhile our Adala Academy (adala = justice in Arabic) will continue to deliver tailored, specialised and technical training for CSOs and activists on issues ranging from documentation, case building, sexual and gender-based violence (SGBV) investigations to advocacy and campaigning. Our mentorship

LAWYERS FOR JUSTICE IN LIBYA

TRUSTEES' REPORT

programme will bring pioneering Libyan activists to our London office to collaborate with our team and facilitate exchanges and develop a network with human rights activists from other countries and regions.

Addressing Daily Injustices and Seeking Institutional Change – Our projects and activities in this area aim to campaign and advocate for the rights and demands of residents of Derna, following the collapse of two dams in Derna in 2023, and examining how corruption and institutional failure contribute to and exacerbate inequality. We also aim to collaborate with partners and experts in and outside Libya to raise awareness about the costs of corruption on Libyans' daily lives, the implications of corruption on their enjoyment of human rights such as the right to education and the right to health, and strengthening anti-corruption institutions and frameworks.

Accountability and Justice for Serious International Crimes and Human Rights Violations – We aim to continue to grow and develop LFJL's networks and its Justice and Accountability Archive and Database, and advocate for the implementation of laws and policies that support accountability and a transitional justice mechanism that is objective, non-political and inclusive of all groups and communities in Libya. In particular, LFJL established and facilitates a Coalition for the Rights of Victims of serious international crimes committed in Libya. The coalition supports and advocates for the rights of victims, including before the ICC to strengthen the transformative impact on Libya's justice system, victims and affected communities.

Working Towards Equality and Non-Discrimination – We aim to continue to collaborate with women's rights groups in Libya and to support their sustainability, strengthen their effectiveness and build stronger, more sustainable teams that can deepen trust within their communities. We also aim to continue to support the rights of migrant and refugee victims of abuses and crimes committed in Libya through campaigning, advocacy and strategic litigation. We will continue to look at the intersectional elements of corruption and its particular impact on groups marginalised due to ethnicity, geography or socio-economic factors.

Financial Review

Over the 2024 financial period, LFJL prioritised increasing its funding streams for core income by securing contributions to overheads from project grants in order to support overhead costs proportionate to the performance of related activities. These initiatives were realised over the course of the period, as the Charity successfully engaged new project funding across all its programming.

During the financial period, the Charity received income of £2,744,269 (2023: £2,430,340) and had annual expenditure of £2,659,941 (2023: £2,387,656) giving net income for the year of £84,328 (2023: £42,684).

Reserves Policy

In June 2024, the Trustees adopted a new reserves policy. Almost all of LFJL's funding is either general funding by way of grants for its core needs within a specified period or funding restricted to a specific project. The aim of our reserves policy is to set aside reserves of unrestricted income which can be used for charitable use during periods where anticipated income drops significantly or where unexpected expenses arise and also to enable LFJL to pursue charitable activities for which restricted sources of funding have not yet been secured or are unavailable. In these scenarios, the reserves are intended to meet LFJL's liquidity needs, to enable the Charity to function in the short term to take remedial action, including, for example, by fundraising and reducing its cost base, or to enable an orderly wind down in the event that this became necessary. The Board decided at its meeting in June 2024, based on the Charity's financial position at that time, that a target minimum level of reserves should be £335,000. This decision was based upon an analysis of stress scenarios and the costs that could be incurred in those scenarios.

As of 31 December 2024, LFJL had unrestricted reserves of £299,686 (2023: £209,855), which is below the target reserve policy figure.

As a result of the significant reduction in funding received by the Charity in 2025 (see Note 15), the Charity is currently utilising its reserves in order to maintain its activities, including seeking alternative sources of funding.

LAWYERS FOR JUSTICE IN LIBYA

TRUSTEES' REPORT

The Trustees are closely monitoring the level of reserves as part of the efforts to access funding and to reduce costs. It is anticipated that the utilisation of reserves will continue until adequate new funding is secured. Management and the Trustees are working to supplement LFJL's reserves, through diversifying sources of unrestricted funding. The Trustees will seek to ensure that the level of reserves is sufficient to cover the Charity's liabilities and believe that a minimum of £60,000 is required in the event that the Charity's activities need to be curtailed and operations limited to work undertaken by volunteers. The Board will regularly monitor the level of reserves, as well as the Charity's cash flow, and at least annually review the target level of reserves based on the Charity's income and expenditure at that time.

Going Concern

The financial statements have been prepared on a going concern basis.

The Trustees are content that the Charity is a going concern and so have adopted the going concern basis in these financial statements. When determining whether to adopt the going concern basis for the financial statements, the Trustees considered the funding landscape in light of the post balance sheet events set out in Note 15. In particular, the Trustees have assessed the Charity's secured and prospective income for the upcoming 12 months (and beyond to August 2026), its liabilities, cash flow, and the level of reserves. For this purpose the Trustees have monitored, and will continue to monitor, a range of budget scenarios and the risks to the Charity, including those related to DRL funding risks. The Trustees will also continue to review opportunities to secure additional income and will further reduce expenditure as required.

The Trustees are satisfied there are no material uncertainties in making the assessment that the Charity is a going concern.

Principal Funding Sources During 2024

- The Bureau of Democracy, Human Rights, and Labor (DRL) (research, capacity building, resilience building for CSOs, accountability efforts and support to freedom of expression practitioners);
- The Foreign, Commonwealth and Development Office (the FCDO) (capacity building for Libyan civil society and WPS);
- The German Federal Foreign Office (research, accountability efforts, transitional justice, capacity building);
- The Sigrid Rausing Trust (core funding);
- The Swiss Federal Department of Foreign Affairs (advocacy, communications, support to Libyan civil society);
- Kingdom of the Netherlands Ministry of Foreign Affairs (accountability and transitional justice); and
- Dignity (support to Libyan CSOs, accountability efforts, research).

'Costs of Raising Funds' activities over the period included financial management of grants, communications and engagement, and fundraising activities.

In June 2024, the FCDO notified LFJL of its intention to discontinue funding of activities relating to the Charity's Women, Peace and Security work. The project ended on 31 March 2025, with reduced funding made available in the period 11 June 2024 until 31 March 2025.

For updates to principal sources of funding following the financial period see Note 15.

Structure, Governance and Management

Nature of governing document

LFJL is a company limited by guarantee, incorporated on 15 August 2011. The Charity is governed by its Memorandum and Articles of Association, as amended. It was registered as a charity with the Charity Commission on 17 May 2013. In the event of the Charity being wound up, all members present and 12 months past are required to contribute an amount not exceeding £10.

LAWYERS FOR JUSTICE IN LIBYA

TRUSTEES' REPORT

Recruitment and Appointment of Trustees

The Charity currently has six trustees. The Board delegated certain functions and processes to the finance committee that it established, and the committee reports to the Board on the matters within its remit.

New trustees may be appointed by ordinary resolution of the members of the Charity or by a resolution of the Trustees of the Charity, provided that a trustee appointed by the directors must retire at the next annual general meeting and must not be taken into account by the directors who are to retire by rotation.

In any case where, as a result of death, bankruptcy or other events the Charity has no members and no directors, the Charities Commission, or its successor institution, or if no such institution exists, the personal representatives of the last member to have died have the right, by notice in writing, to appoint a person to be a director. Where two or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

Induction and training of Trustees

Incoming Trustees receive a full induction that covers the Charity's mission, values and activities; the role of trustees; key policies; strategic plan; legal status and regulatory guidance; governance; and management.

Following appointment, all Trustees receive information regarding their responsibilities under the Charities Act which they are required to read and evidence their comprehension of, and consent to, by means of signed declaration.

Organisational Structure

The Trustees are responsible for the overall approval of the Charity's administrative actions and conduct. Their approval is notably sought by the Executive Director prior to significant financial expenditures, including in relation to employment of key staff and on office premises.

The Executive Director is authorised to act in the name of the Charity and on its behalf in connection with the day-to-day management of the Charity, and to do all such acts or things as in her sole and unfettered discretion she determines are necessary, desirable or appropriate, in connection with such management.

The Executive Director was assisted in the implementation of administrative and charitable activities in the period by the staff which included the operations team led by the Finance and HR Director, programmatic teams led initially by three Heads of Programme and later by the Director of Programmes, and the Communications Department led by the Communications Manager. She is further supported by consultant coordinators, researchers and officers based in Libya, Tunisia and elsewhere. LFJL also engages members of its pool of Research Fellows to produce distinct pieces of research relating to their areas of expertise.

LFJL runs a rolling voluntary internship programme that offers recent graduates and postgraduates the opportunity to gain hands-on experience with a human rights NGO. Subject to office capacity, internships are typically offered on a three-month term. When relevant staff positions become available, past and present interns will be given notice of such vacancies when they are advertised publicly. This enables the organisation to grow organically and to make use of knowledge acquired during internships.

Relationship with collaborative partners

Throughout the reporting period, LFJL worked closely with several civil society organisations. LFJL partnered with Europe-based NGOs on accountability efforts including universal jurisdiction cases. It worked with the International Commission of Jurists to provide training to Libyan lawyers. LFJL collaborated with the Centre for Human Rights at SOAS on its Annual Justice Lecture and on research. It also continued its partnership with the Women's International League for Peace and Freedom on its WPS focused work to support women-led and feminist organisations in Libya. LFJL collaborated with Forensis to document and model sites of detention used

LAWYERS FOR JUSTICE IN LIBYA

TRUSTEES' REPORT

to detain migrants and refugees in Libya, which has been turned into a documentary film and forensic evidence that will support LFJL's casework. The security situation in Libya remained unstable over the period, with multiple attacks being documented against civil society members, legal professionals and human rights activists. LFJL is mindful of its public activities in Libya in order to mitigate risks to partners, agents and Charity beneficiaries.

Major risks and management of those risks

The Trustees have adopted a policy on risk and a risk assessment framework. The Trustees have given consideration to the major risks to which the Charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The Trustees consider the risk assessment on a regular basis in order to discuss significant financial, governance, operational, legal and reputational developments experienced or likely to be experienced by the Charity. During these meetings, potential risks are raised and strategies to mitigate identified risks are discussed by Trustees during these meetings and, where appropriate, resolutions are passed.

The principal risks and uncertainties facing the Charity include security concerns to members of LFJL's team and partners based in Libya and attending events in Tunisia as a result of the crackdown on civil society and the sensitive work that they undertake. To mitigate that risk, the Charity has devised ways of carrying out its work discreetly, and is sensitive in its public facing communications. Further, the Charity has devised and funded the Ali Nouh Fund for Human Rights Defenders to ensure that it can offer urgent protection and relocation support to those with whom it works as well as other human rights defenders at risk.

Another key risk identified by the Trustees is around the Charity's income generation, as project funding cycles can fluctuate and donors, particularly states, can change their funding priorities at short notice. Further, generating unrestricted core income is essential but challenging. Connected with this, the Trustees have reviewed the Charity's policy and practices around reserves, seeing this as key to managing LFJL's financial risk. The strategy to mitigate these concerns is to pro-actively maintain its key relationships, diversify its income streams, reduce expenditure, build its unrestricted reserves, and undertake clear scenario planning to identify and manage the risk of any loss of income.

Digital security is another key risk for LFJL due to the sensitivity of its work, the online nature of some of its activities and the threat of hacking. In recent years, LFJL has built its awareness of digital security threats and upgraded its I.T. infrastructure. To mitigate the digital security risk further, the Charity will continue to work towards a high standard of digital security protection, review its cyber insurance and engage with security experts for detailed technical assessments and training.

LAWYERS FOR JUSTICE IN LIBYA

TRUSTEES' REPORT

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Lawyers for Justice in Libya for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial period. 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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 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.

Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Appointment of auditor

The Trustees have appointed HaysMac LLP to act as auditors in accordance with section 485 of the Companies Act 2006.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the Charity on 26 June 2025 and signed on its behalf by:

Andrew Balfour

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Andrew Balfour
Chairperson of the Board of Trustees
Date 31 July 2025

LAWYERS FOR JUSTICE IN LIBYA

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LAWYERS FOR JUSTICE IN LIBYA

Opinion

We have audited the financial statements of Lawyers for Justice in Libya (the 'Charity') for the period ended 31 December 2024 which comprise Statement of Financial Activities, statement of cashflows, balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of the charitable company's net movement in funds, including the income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Financial statements other than the financial statements and Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

LAWYERS FOR JUSTICE IN LIBYA

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LAWYERS FOR JUSTICE IN LIBYA

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Annual Report and Financial statements (which includes the Trustees' report prepared for the purposes of company law) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report included within the Annual Report and Financial statements have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to company law and applicable employment regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as Companies Act 2006 and the Charities Act 2011, and consider other factors such as payroll tax.

LAWYERS FOR JUSTICE IN LIBYA

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LAWYERS FOR JUSTICE IN LIBYA

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

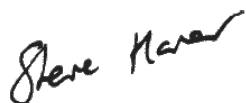
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing accounting journal entries, in particular those journal entries which exhibited the characteristics we had identified as possible indicators of irregularities; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Steven Harper (Senior Statutory Auditor)
For and on behalf of HaysMac LLP, Statutory Auditor
Date: 31 July 2025

10 Queen Street Place
London
EC4R 1AG

LAWYERS FOR JUSTICE IN LIBYA

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds Period ended 2023 £
Income					
Voluntary income	2	15,936	-	15,936	28,851
Charitable activities	3	379,927	2,348,406	2,728,333	2,368,277
Other income	4	-	-	-	33,212
Total income		395,863	2,348,406	2,744,269	2,430,340
Expenditure					
Raising funds		29,925	35,548	65,473	58,798
Charitable activities	5	281,892	2,312,576	2,594,468	2,328,858
Total expenditure		311,817	2,348,124	2,659,941	2,387,656
Net income		84,046	282	84,328	42,684
Transfers between funds	14	5,785	(5,785)	-	-
Net movement in funds		89,831	(5,503)	84,328	42,684
Total funds brought forward	14	209,855	134,821	344,676	301,992
Total funds carried forward	14	299,686	129,318	429,004	344,676

LAWYERS FOR JUSTICE IN LIBYA

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

	Notes	Unrestricted funds Period Ended 2023 £	Restricted funds Period Ended 2023 £	Total funds Period Ended 2023 £
Income				
Donations	2	25,826	3,025	28,851
Charitable activities	3	150,000	2,218,277	2,368,277
Other Income	4	33,212	-	33,212
Total income		209,038	2,221,302	2,430,340
Expenditure				
Raising funds		58,798	-	58,798
Charitable activities	5	156,584	2,172,274	2,328,858
Total expenditure		215,382	2,172,274	2,387,656
Net income / (expenditure)		(6,344)	49,028	42,684
Transfers between funds	14	33,837	(33,837)	-
Net movement in funds		27,493	15,191	42,684
Total funds brought forward	14	182,362	119,630	301,992
Total funds carried forward	14	209,855	134,821	344,676

LAWYERS FOR JUSTICE IN LIBYA

BALANCE SHEET AS AT 31 DECEMBER 2024 (Registration number: 07741132)

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	18,150	33,539
Current assets			
Debtors	10	219,875	389,017
Cash at bank		405,446	147,114
		625,321	536,131
Creditors			
Amounts falling due within one year	11	(214,467)	(224,994)
Net current assets		410,854	311,137
Total assets less current liabilities		429,004	344,676
Net assets		429,004	344,676
FUNDS			
Unrestricted funds	14	299,686	209,855
Restricted funds	14	129,318	134,821
TOTAL FUNDS	14	429,004	344,676

The financial statements on pages 14 to 31 were approved by the Trustees, and authorised for issue on 26 June 2025 and signed on their behalf by:

Andrew Balfour

.....

Andrew Balfour
Chairperson of the Board of Trustees
Date: 31 July 2025

LAWYERS FOR JUSTICE IN LIBYA

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	Total Period Ended 2023
CASH FLOWS FROM OPERATING ACTIVITIES			
Net income for the year		84,328	52,573
Adjustments for:			
Depreciation	9	14,071	5,182
(Increase)/decrease in debtors	10	169,142	(268,398)
Increase/(decrease) in creditors	11	(10,527)	137,471
Net cash provide by/(used in) operating activities		<u>257,014</u>	<u>(73,172)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of tangible fixed assets	9	(2,642)	(38,721)
Disposal of tangible assets	9	3,960	-
Net cash provided by/(used in) investing activities		<u>1,318</u>	<u>(38,721)</u>
Change in cash and cash equivalents		258,332	(111,893)
Cash and cash equivalents at the beginning of the reporting period		<u>147,114</u>	<u>259,008</u>
Cash and cash equivalents at the end of the reporting period		<u><u>405,446</u></u>	<u><u>147,115</u></u>

All of the cash flows are derived from continuing operations during the above two periods

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Company information

Lawyers for Justice in Libya is a charitable company limited by guarantee and is registered and incorporated in England and Wales. The registered office is 8 Blackstock Mews Islington London N4 2BT.

The charitable company's principal activities and nature of its operations are disclosed in the Trustees' report.

Statement of compliance

The financial statements have been prepared in accordance with 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 (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

LFJL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The period financial statements covers a period of 12 months (Prior year 16 months) due to a change in year end from 31 August to 31 December in the previous financial year.

The financial statements are presented in Pounds Sterling (£) and figures are shown to the nearest whole pound.

Going concern

The financial statements have been prepared on a going concern basis.

The Trustees are content that the Charity is a going concern and so have adopted the going concern basis in these financial statements. When determining whether to adopt the going concern basis for the financial statements, the Trustees considered the funding landscape in light of the post balance sheet events set out in Note 15, the Charity's secured and prospective income for the upcoming 12 months, its liabilities, its levels of reserves, its opportunities to secure additional income, opportunities and willingness to reduce its expenditure, its ongoing monitoring of various budget scenarios and the risks to the Charity.

The Trustees are satisfied there are no material uncertainties in making the assessment that the Charity is a going concern.

Income

All income is accounted for when the charity has entitlement to the funds, the amount can be quantified and receipt of the funds is probable. Where income is received in advance of providing services, it is deferred until the charity becomes entitled to that income.

All income is reported gross. Any fee charged for fundraising by third parties and deducted from the amount collected before it is remitted to the charity is not offset against the fundraised income recognised in the financial statements but is reported as a fundraising expense.

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

a) Donations and legacies

Donations are recognised when there is evidence of entitlement, receipt is probable and the amounts can be measured reliably. Where a donor has specified certain terms and conditions, the charity evaluates whether these conditions can be met before claiming entitlement.

Entitlement to a legacy is assumed when there is sufficient evidence that a gift has been left to the charity, usually through the notification of a will. Receipt of a legacy is deemed probable when there has been a grant of probate and it has been established that there are sufficient assets in the estate to pay the legacy and there are no conditions attached to the legacy that are outside the control of the charity, or uncertainty around the receipt of this gift. Income from pecuniary legacies is recognised upon notification or receipt if earlier.

b) Investment income

Investment income is included when receivable.

c) Charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to performance and specific deliverables conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when funding is received in advance of the commencement of the work being undertaken.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are appointed on an appropriate basis e.g. staff costs by the time spent, floor areas, per capita or estimated usage.

a) Raising funds

Costs of raising funds comprise the costs incurred in attracting voluntary income and costs incurred on activities that raise funds.

b) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

c) Other expenditure

Governance costs principally comprise of legal fees and auditor's fees and are allocated as part of support costs, according to the SORP.

d) Other Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

e) Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

f) Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 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 exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are capitalised and stated at cost less depreciation.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

Contingent liability

The charity discloses any possible but uncertain obligations or present obligations that are not recognised because a transfer of economic benefits to settle the possible obligation is not probable or the amount of the obligation can not be estimated reliably.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date. The net of all foreign exchange gains and losses is included in Expenditure on Charitable Activities.

Fund structure

Unrestricted funds are available for use at the Trustees' discretion in furtherance of the objectives of the Charity. Unrestricted funds are donations and other income received or generated for the objects of the Charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the management board for particular purposes. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements made. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs) unless the arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, which are described in this note, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider there to be any significant estimates and judgements that affect the financial statements.

2 Donations

	2024	Period Ended
	£	2023
Donations	15,936	25,826
Restricted Donation	-	3,025
	15,936	28,851

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

3	Income from charitable activities (Fund by fund)	Restricted 2024 £	Unrestricted 2024 £	Total 2024 £	Total Period Ended 2023 £
	Chatham House	30,000	-	30,000	50,000
	Foreign, Commonwealth & Development Office - CSO	81,000	-	81,000	143,457
	DIGNITY	-	-	-	63,894
	The Bureau of Democracy, Human Rights and Labor - CSO	276,689	-	276,689	17,024
	The Bureau of Democracy, Human Rights and Labor - Documentation	410,572	-	410,572	322,319
	The Royal Kingdom of the Netherlands	119,411	-	119,411	160,729
	European Endowment for Democracy	-	-	-	38,833
	The German Federal Foreign Office	536,215	-	536,215	470,877
	The Swiss Confederation	48,719	-	48,719	104,159
	Foreign, Commonwealth & Development Office - WPS	818,623	-	818,623	553,718
	Other funds	-	56,289	56,289	-
	Routes to Justice	27,177	-	27,177	-
	Sigrid Rausing Trust	-	150,000	150,000	150,000
	Grant Administration Income	-	173,638	173,638	-
	American Bar Association Rule of Law Initiative	-	-	-	192,146
	Institut für Auslandsbeziehungen	-	-	-	101,121
		2,348,406	379,927	2,728,333	2,368,277

The income from the FCDO received in the 2024 year reflects the revised project size and scope as set out in the Charity's post balance sheet disclosures made in the 2022-23 annual report.

For updates to principal sources of funding following the financial period see Note 15.

4 Other Income

	2024 £	Total Period Ended 2023
Rental income	-	1,200
Reversal of provision	-	32,012
	-	33,212

Prior year rental incomes were unrestricted.

In 2023, LFJL was the target of an online fraud incident, and a provision of \$35,066 (£32,012) was recognised in the 2022 financial statements. The full amount was recovered in 2024, prior to the approval of the 2023 financial statements, providing sufficient evidence of the recoverability of the loss. Accordingly, the provision was reversed in the 2023 accounts, and the associated liability was derecognised.

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

5 Expenditure on Charitable activities

		Unrestricted Funds	Restricted Funds	Total	Total Period Ended
	Note	2024	2024	2024	2023
		£	£	£	£
Allocated support costs		257,455	289,928	547,383	408,553
Staff costs		-	657,749	657,749	663,167
Project expenses		-	883,956	883,956	945,307
Travel costs		-	457,691	457,691	276,296
Foreign currency (gains)/losses		155	14,492	14,647	3,616
Website design		282	-	282	959
Auditors' remuneration	6	24,000	8,760	32,760	30,960
		281,892	2,312,576	2,594,468	2,328,858

Expenditure on charitable activities (Period ended 31 December 2023)

	Note	Unrestricted Period Ended	Restricted Period Ended	Total Period Ended
		2023	2023	2023
		£	£	£
Allocated support costs		42,348	366,205	408,553
Staff costs		86,440	576,727	663,167
Project expenses		-	945,307	945,307
Travel costs		-	276,296	276,296
Foreign currency (gains)/losses		3,616	-	3,616
Website design		180	779	959
Auditors' remuneration	6	24,000	6,960	30,960
		156,584	2,172,274	2,328,858

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

5 Expenditure on charitable activities (Continued)

Support costs included in charitable activities expenditure

	Unrestricted Fund 2024 £	Restricted Fund 2024 £	Total 2024 £	Total Period Ended 2023 £
Staff costs	56,500	104,929	161,429	137,699
Administration expenses	160,082	173,057	333,139	212,487
IT expenses	16,873	3,182	20,055	24,198
Governance costs	24,000	8,760	32,760	34,169
	257,455	289,928	547,383	408,553

Support costs included in charitable activities expenditure (Period ended 31 December 2023)

	Unrestricted Fund Period Ended 2023 £	Restricted Fund Period Ended 2023 £	Total Period Ended 2023 £
Staff costs	-	137,699	137,699
Administration expenses	11,386	201,101	212,487
IT expenses	7,028	17,170	24,198
Governance costs	23,934	10,235	34,169
	42,348	366,205	408,553

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	Period Ended 2023 £
Depreciation of fixed assets	14,071	5,182
Operating Lease rental	66,783	50,695
Audit Remuneration:		
Audit of the financial statements (Excluding VAT)	21,000	20,000
Grant Audits (Excluding VAT)	7008	3,300
Grant Audits – Predecessor auditor (Excluding VAT)	-	2,500

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

7 Staff costs

The aggregate payroll costs were as follows:

	2024	Period Ended 2023
	£	£
Staff costs during the year were:		
Wages and salaries	708,001	713,515
Social security costs	92,937	74,012
Pension costs	18,240	13,339
	819,178	800,866

The monthly average number of persons (including senior management team) employed by the Charity during the year was as follows:

	2024	Period Ended 2023
Direct charitable work	11	11
Administrative	3	2
	14	13

The number of employees whose emoluments fell within the following bands in the current period was:

£60,000 - £70,000	1	2
£70,000 - £80,000	1	-
£90,001 - £100,000	1	1

The total employee benefits of the key management personnel of the Charity were £289,573 (2023 - £198,318). During the year total redundancy costs amounted to £16,467 (2023: Nil)

8 Related parties, Trustees remuneration and expenses

During the year, the charity paid £3,340 (2023: £Nil) in training fees to a person connected to a trustee. No trustees received any remuneration or benefits from the charity during the year.

During the year total donations from Trustees or connected persons were £3,000 (2023: £3,886). No other related party income transactions were noted.

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

9 Tangible fixed assets

	Fixtures and fittings	Total
Cost	£	£
Balance at 1 Jan 2024	75,415	75,415
Additions	2,642	2,642
Disposal	(3,960)	(3,960)
Balance at 31 December 2024	74,097	74,097
Depreciation		
Balance at 1 Jan 2024	41,876	41,876
Charge	14,071	14,071
Disposal		
Balance at 31 December 2024	55,947	55,947
Net book value		
Balance at 1 Jan 2023	33,539	33,539
Balance at 31 December 2024	18,150	18,150

10 Debtors	2024	2023
	£	£
Prepayments	18,906	3,190
Accrued income	27,490	36,539
Other debtors	173,479	349,288
	219,875	389,017

11 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

12 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £18,240 (2023 - £11,921). No contributions were payable at year end.

13 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	42,802	61,596
Other taxation and social security	17,891	23,851
Other creditors	3,236	3,764
Accruals	150,538	135,783
	214,467	224,994

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

14 Funds

Name of fund	Balance at 01/09/2023	Income	Expenditure	Transfer	Balance at 31/12/2024
Unrestricted funds:					
General funds	209,855	395,863	(311,817)	5,785	299,686
Total unrestricted funds	209,855	395,863	(311,817)	5,785	299,686
Restricted funds:					
The American Bar Association					
Rule of Law Initiative	1,551	-	(1,551)	-	-
Ali Nohu Fund for Human Rights					
Defenders	5,728	-	-	-	5,728
Chatham House	13,561	30,000	(30,000)	-	13,561
Foreign, Commonwealth & Development Office - CSO	5,911	81,000	(86,911)	-	-
Dignity	21,743	-	(21,743)	-	-
The Bureau of Democracy, Human Rights and Labor - CSO	-	276,689	(273,367)	-	3,322
The Bureau of Democracy, Human Rights and Labor - Documentation	3,316	410,572	(398,641)	-	15,247
The Royal Kingdom of the Netherlands	27,309	119,411	(101,125)	-	45,595
The German Federal Foreign Office	-	536,215	(536,215)	-	-
The Swiss Confederation	55,702	48,719	(98,636)	(5,785)	-
The Foreign, Commonwealth & Development Office - WPS	-	818,623	(778,186)	-	40,437
Routes to Justice	-	27,177	(21,749)	-	5,428
					-
Total restricted funds	134,821	2,348,406	(2,348,124)	(5,785)	129,318
Total funds	344,676	2,744,269	(2,659,941)	-	429,004

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2024

14 Funds (Continued)

Name of fund	Balance at		Expenditure	Transfers	Balance at
	01/09/2022	Income			31/12/2023
Unrestricted funds:					
General funds	182,362	209,038	(215,382)	33,837	209,855
Total unrestricted funds	182,362	209,038	(215,382)	33,837	209,855
Restricted funds:					
The American Bar Association Rule of Law Initiative	-	192,146	(190,595)	-	1,551
Ahmed Chair	-	3,025	(3,750)	725	-
Ali Nohu Fund for Human Rights Defenders	7,117	-	(1,389)	-	5,728
Chatham House	-	50,000	(36,439)	-	13,561
Foreign, Commonwealth & Development Office - CSO	-	143,457	(137,546)	-	5,911
Dignity	35,139	63,894	(77,290)	-	21,743
The Bureau of Democracy, Human Rights and Labor - CSO	-	17,024	(17,024)	-	-
The Bureau of Democracy, Human Rights and Labor - Documentation	-	322,319	(319,003)	-	3,316
The Royal Kingdom of the Netherlands	-	160,728	(133,419)	-	27,309
European Endowment for Democracy	15,447	38,833	(54,309)	29	-
The German Federal Foreign Office	30,604	470,878	(469,596)	(31,886)	-
International Media Support	7,464	-	(11,309)	3,845	-
The Swiss Confederation	15,795	104,159	(64,252)	-	55,702
The Foreign, Commonwealth & Development Office - WPS	-	553,718	(553,718)	-	-
Institut für Auslandsbeziehungen	-	101,121	(102,635)	1,514	-
Routes to Justice	8,064	-	-	(8,064)	-
Total restricted funds	119,630	2,221,302	(2,172,274)	(33,837)	134,821
Total funds	301,992	2,430,340	(2,387,656)	-	344,676

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

14 Funds (Continued)

Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	18,150	-	18,150
Current assets	209,646	415,675	625,321
Current liabilities	(98,478)	(115,989)	(214,467)
Net assets	129,318	299,686	429,004

Analysis of net assets between funds (2023)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	33,539	-	33,539
Current assets	207,467	328,664	536,131
Current liabilities	(31,151)	(193,843)	(224,994)
Net assets	209,855	134,821	344,676

Purposes of restricted funds

Restricted income received during the year was used in compliance with grant conditions for the following purposes:

The Bureau of Democracy Rights and Labor (DRL) and the American Bar Association Rule of Law Initiative (ABA ROLI) and the Foreign, Commonwealth and Development Office
Support to programmes aiming to open up space for civil society and strengthen resilience of human rights defenders in Libya and mechanisms for their protection, such as legal assistance to individuals facing threat or restrictions because of their work.

Ali Nough Fund for Human Rights Defenders

LFJL maintains and operates the Ali Nough Fund for Human Rights Defenders, through which it provides urgent support to human rights defenders at risk. The support may be for relocation or to cover costs associated with, for example, protection or other security support.

Chatham House

Consultations with civil society on questions of corruption in Libya.

DIGNITY

Contribution to activities aimed at addressing torture and, in particular, sexual and gender-based violence through research, advocacy and outreach, and accountability activities.

LAWYERS FOR JUSTICE IN LIBYA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The European Endowment for Democracy

To promote human rights and the establishment of accountable, democratic structures in transitional Libya by pursuing accountability and advocacy, and raising public awareness about laws and governing models to augment active citizen engagement.

The Foreign, Commonwealth and Development Office

Contribution to LFJL's women, peace and security focused initiatives and, in particular, technical assistance and material support to female-led and feminist civil society organisations based across Libya.

Routes to Justice

Crowdfunded support to LFJL's work seeking accountability for human rights violations and international crimes committed against migrants, refugees and victims of trafficking in Libya.

The Swiss Confederation

Contribution to the advocacy and outreach programme to ensure that core human rights concerns are a priority consideration during the decision making processes of domestic, regional and international institutions.

The German Federal Foreign Office, Swiss Confederation and The Royal Kingdom of the Netherlands

Contribution to the law, advocacy and research and capacity building programmes for work to promote accountability for international crimes using international mechanisms alongside efforts to build the capacity of and opportunities for grassroots partners to engage with such mechanisms.

15 Post balance sheet events (non-adjusting events)

Grant Funding

Following US President Trump's Executive Order on 20 January 2025 and US Secretary of State Rubio's Memo of 24 January 2025, LFJL received on 25 January a series of notices of suspension for its grants with DRL. The two grants were reinstated six weeks later, after which one, the work for which was largely complete, was terminated in April 2025. Although the Charity continues to do work to be funded by the grant which was reinstated, this grant is still subject to review by Office of Management and Budget and, therefore, may be terminated at any time at short notice.

There has been no news on a third grant, which had been approved and was at the contracting stage, so it is likely that this grant will not proceed.

DRL is the Charity's primary source of restricted funds for charitable activities in 2025. As a result, if the remaining DRL grant were to be terminated, income from charitable activities in 2025 would reduce, compared to projections, by £309,000. The Charity continues to pursue funding diversification and to introduce other income generation activities. Cost reduction measures, notably reductions in staff numbers, have been implemented and it is anticipated, unless alternative funding is secured, that further such measures will be required during the course of the year.

Exit From Premises

On 6 April 2025, in line with cost reduction measures, the Board of Trustees resolved to exercise a break clause in the lease on the Charity's current premises and notice was, accordingly, given to the landlord to terminate the lease with effect on 6 October, 2025. The landlord subsequently gave notice of an election to charge VAT on the rent for the premises. As a result, the Charity exercised a right to terminate the lease on three months' notice, so that the lease will come to an end on 1 October, 2025, by which time the charity will have vacated the property.