

LAWYERS AGAINST POVERTY

England & Wales · Charity number 1189586

Details

Status Registered

Legal form Charitable company

Company number [12528830](#)

Registered 2020-05-20

Register [View on the Charity Commission register](#)

Contact

Phone 02079191000

Email admin@lawyersagainstopoverty.org

Website <https://lawyersagainstopoverty.org>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE:2.1 TO PREVENT AND RELIEVE POVERTY,2.2 TO PROMOTE HUMAN RIGHTS AND EQUALITY AND DIVERSITY, IN PARTICULAR WHERE TO DO SO CONTRIBUTES TO THE PREVENTION AND/OR RELIEF OF POVERTY;2.3 TO ADVANCE AND PROMOTE EDUCATION AND KNOWLEDGE OF THE LAW IN PARTICULAR IN THE CONTEXT OF FURTHERING OBJECTS 2.1 AND 2.2 ABOVE;2.4 TO ADVANCE AND PROMOTE THE PROPER ADMINISTRATION OF THE LAW IN PARTICULAR IN THE CONTEXT OF FURTHERING OBJECTS 2.1 AND 2.2 ABOVE:IN ALL CASES FOR THE PUBLIC BENEFIT.HUMAN RIGHTS MEANS HUMAN RIGHTS AS DEFINED BY THE UNIVERSAL DECLARATION OF HUMAN RIGHTS AND SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS.

Activities: To inspire lawyers to play a part in global justice and provide a means by which they can fulfil their duties as lawyers in society. To raise awareness of the impact on the relief of poverty that can be achieved through improved access to justice.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Ireland
- Kenya
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£155,785	£206,711	-	-
2024-03-31	£196,539	£112,454	-	-
2023-03-31	£90,941	£74,602	-	-
2022-03-31	£98,643	£77,931	-	-
2021-03-31	£89,249	£48,698	-	-

Trustees

Name	Role	Appointed
Adrian John Henderson		2023-05-02
Caroline Ndindi		2020-10-01
Francis Richard Ross Dyton LLM, MSc		2020-06-04
JONATHAN STIRLING SAUNDERS		2020-03-20
Jonathan Gerald Spain		2024-09-13
Kirsty Helen Wilson		2020-06-04
Louise Mary Curd		2020-11-05
NAOMI ANNE PASSMAN		2020-03-20
Nicola Rose Arthur Elliott LLM		2020-06-04
Omar Madhloom		2023-05-02
Pascale Evelyn Genevieve Bird		2020-06-04

LAWYERS AGAINST POVERTY

England & Wales - Charity number 1189586

Accounts

Lawyers Against Poverty

Charity No. 1189586

Company No. 12528830

Trustees' Report and Unaudited Accounts

31 March 2025

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COMPANIES HOUSE

**Lawyers Against Poverty
Contents**

	Pages
Trustees' Annual Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Summary Income and Expenditure Account	10
Balance Sheet	11
Statement of Cash flows	12
Notes to the Accounts	13 to 19
Detailed Statement of Financial Activities	20 to 21

**Lawyers Against Poverty
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 12528830

Charity No. 1189586

Registered Office

280 Bishopsgate
London
EC2M 4AG

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Adrian Henderson

Anna Kirkpatrick (Resigned 15 May 2024)

Caroline Ndindi

Francis Dyton

Jonathan Saunders

Kirsty Wilson

Louise Curd

Naomi Passman

Nicola Elliott

Omar Madhloom

Pascale Bird

Spencer Simmons (Resigned 2 August 2024)

Jonathan Gerald Spain (Appointed 13 September 2024)

Accountants

Luna Muncaster Ltd

40 Vera Avenue

Grange Park

London

N21 1RG

**Lawyers Against Poverty
Trustees Annual Report**

Objectives and Activities

Lawyers Against Poverty (LAP) is a social justice initiative, founded by Oxfam UK in 2015 and registered as an independent charity in 2020. The Charity exists to pool the collective resources within the international legal community to combat the injustice of poverty.

The objects of the Charity, as set out in the Articles of Association, are to:

- Prevent and relieve poverty
- Promote human rights and equality and diversity, in particular where to do so contributes to the prevention and/or relief of poverty
- Advance and promote education and knowledge of the law, in particular in the context of furthering the above objects
- Advance and promote the proper administration of the law, in particular in the context of furthering the above objects and in all cases for the public benefit

These support the Charity's overall mission to 'inspire a growing movement of lawyers and members of the wider legal community to harness the resources within it to fight the injustice of poverty.' The Charity's strategic focus areas are 'Community', 'Insight', and 'Action'. These drive the Charity's work to build a strong community of social justice advocates, share insights into legal innovations that combat poverty and coordinate action that combats both its root causes and long-term effects.

The key projects and services delivered by the charity include:

Justice Fund

The Justice Fund is a pooled fund that collects 50% of membership contributions and awards grants on an ad hoc basis to initiatives around the world that contribute to the alleviation of poverty. The core aims of the Justice Fund are to:

- *Support strategic or urgent legal interventions with the potential to further the Charity's overall mission. Due to the modest size of the Justice Fund, trustees prioritise grants that are either highly strategic, with the potential to lead to meaningful change (such as strategic litigation, activities likely to leverage further funding or piloting new approaches) or respond to an urgent and critical need for legal services (due to factors such as conflict or natural disasters.)*
- Strengthen the collective response of the legal community to global injustice by engaging members directly with projects that improve access to justice around the world.

Grants are considered on a rolling basis by the charity's board of trustees and proposed to the Charity's membership if considered in line with the overall organisational mission. All LAP members who make contributions to the Justice Fund are eligible to vote on the approval of grants.

Lawyers Against Poverty Trustees Annual Report

In the reporting period, LAP members voted to support Fenix Aid, a legal empowerment project working in the Mavrovouni camp in Lesvos, one of the refuge seeking community 'hotspots' where arrivals increased by 125% in 2023. They work towards the legal empowerment of people with asylum claims. They create safe spaces where they can engage in meaningful conversations about their rights, procedure and challenges they face which equips people with the confidence and tools to advocate for themselves throughout their procedure and exercise their rights.

Bringing factual and up to date legal information to the camp communities helps prevent rumours and misinformation from spreading, allowing people to make informed decisions about their next steps, which reduces the risk of harm to their legal cases.

Legal Confidence Sessions – Refugee Rights

Through the Charity's flagship Community Legal Confidence Programme, LAP members volunteer as legal educators to deliver a series of workshops designed to support members of the refugee community in the UK to navigate the legal system as they seek to build a stable life. These are delivered in partnership with refugee support organisations to help beneficiaries to navigate the day-to-day legal challenges that have been shown to lead to long-term destitution. These include information on issues including housing, employment, welfare, and education. The programme is based on a **bottom-up approach to justice**, equipping individuals and communities with the knowledge, confidence, and skills to realise and shape their rights. The Charity's activities are guided by the needs of its partner organisations and beneficiaries to ensure that sessions are tailored to the specific legal challenges that participants face.

We have continued to expand the reach of our Legal Confidence Programme, initially set up to support members of refugee communities to navigate the day-to-day legal challenges of integration that often lead to long term destitution. The Refugee Rights Group has continued to expand the Legal Confidence Programme, partnering with new organisations across England and has delivered Legal Confidence sessions to over 450 people per year. These sessions give attendees information and knowledge to navigate the UK systems and have confidence in their rights.

Legal Confidence Workshops – Women's Rights

The Women's Rights steering committee and LAP members are now working on adapting the legal confidence sessions for women who have been through periods of crisis who are supported by the centre. The working group are planning to deliver these in conjunction with a specialist partner around themes of housing, family, education and employment.

Junior Lawyers Against Poverty (JLAP)

The Charity supports its Junior Lawyers Against Poverty (JLAP) network of affiliated student law societies in the UK and around the world. The JLAP network aims to encourage on-campus student participation in issues relating to human rights law and international development. Each society runs events and activities to further the Charity's overall mission, focusing on using an awareness of the law to bring an end to poverty.

This year, the Charity supported JLAP University societies at Bristol, Cambridge, Surrey, Southampton and the Royal Holloway, University of London.

Lawyers Against Poverty

Trustees Annual Report

During the reporting period, JLAP members has access to online events, worked on a range of materials for third-sector organisations and a bespoke handbook to support students in finding legal assistance.

Roots2Justice Initiative

This project's mission is to create a network through which there is a dialogue between the global north and south, connecting social and environmental justice movements, victims of abuses, and lawyers around the world, to provide critically needed peer-to-peer support. They extend legal empowerment and capacity building activities to social and environmental justice activists in Latin America, Africa and Asia.

The project has secured continuity funding from the Ford Foundation and LAP are delighted to continue to work in partnership with them. R2J delivered a conference in Colombia centred around strengthening resilience in communities confronting company/state- related human rights violations, climate and other environmental harms.

Events

LAP's events during the year have included:

Film Screening Event at Simmons and Simmons, showcasing Malcolm Rogge's documentary, *The Tribunal*. A 30 minute documentary about land grabs, extractives and investor state arbitration. The film reveals an interesting microcosm of the inequities pervading the investor-state arbitration system and international investment law. It provides a rare look at the immediate, human impact of issues underlying arbitration that are more often discussed as legal abstractions.

The screening was followed by a panel discussion on corporate and government legal and ethical obligations. As well as Director, Malcolm Rogge, we were lucky to be joined by Louise Winstanley, ABColombia's Programme and Advocacy Manager on the panel.

We received some great feedback and people found that the film was extremely moving and brought to life the very human impact of land grabs.

Book launch: *Power to the People: Use your voice, change the world* by Danny Sriskandarajah.

Dr Danny Sriskandarajah is Chief Executive of the progressive think tank, the New Economics Foundation. He has previously led organisations such as Oxfam Great Britain, CIVICUS, and the Royal Commonwealth Society. He learned the value of citizenship at a young age as the child of Tamil migrants who moved from Sri Lanka to Australia. Arriving in the UK as the first Rhodes scholar from an Asian immigrant background, he has gone on to run a series of civil society organisations, and has become a leading voice in the third sector. His research interests include global development, asylum and migration, and inequality. He joined us to introduce his book, a radical manifesto for change designed to inspire citizen action around the world.

The book presents inspiration for how we, as individuals, can make a difference through greater community engagement, and how we can deliver a society that works for the many and not the few.

Lawyers Against Poverty Trustees Annual Report

How our activities deliver public benefit

The Charity's trustees have had regard to the Commission's guidance on public benefit in formulating the Charity's objectives. All the Charity's activities focus on achieving its charitable objectives for the public benefit, in particular the alleviation of poverty and promotion of human rights. When assessing the public benefit of the Charity's activities, Trustees have regard for factors including: the number of people supported, the degree of need within a beneficiary group, the potential to scale its activities and the likelihood that the activities delivered will have a lasting impact.

Structure, Governance and Management

Lawyers Against Poverty (LAP) is a charitable company limited by guarantee established under the Articles of Association setting out its objectives and power. The Charity's articles set out that any person who is willing to act as a Trustee, and who would not be disqualified from acting under provisions elsewhere in the articles (which include prohibition by law, disqualification, and incapacity) may be appointed to be a Trustee by a decision of the Trustees.

The Charity has a set of consolidated induction materials for new Trustees including a code of conduct and guidance on the role and responsibilities of Trustees with reference to the Charity Commission's guidance 'The Essential Trustee: What You Need to Know; What you Need to Do'. The Charity also operates with a Scheme of Delegation to delegate day to day responsibility for dedicated functions to the Director or relevant sub-committees.

The Charity operates with one part-time Director (0.8 FTE). The Charity operates with a board of 11 Trustees led by two joint Co-Chairs. The Co-Chairs and two additional trustees form the Charity's Executive Committee, which meets weekly with the Director to review operational matters.

Financial review

The Trustees are confident that the Charity can continue as a going concern, notwithstanding that fundraising remains a key priority for the organisation. This is due to the prospect of new funding revenues alongside membership donations. The Trustees also consider that while capacity may be affected through any loss of funding, the voluntary nature of the Charity's core activities permit the organisation to continue to deliver its services in the event of significant fundraising difficulties and are sensitive to the challenges of the fundraising environment.

The Charity's financial position and risk register are kept under review by the Finance & Risk Sub-Committee, which includes the Charity's Treasurer and Co-Chair and meets on a quarterly basis to report to the Board.


Trustees and the Committee agree that the Charity is not currently able to maintain substantial reserves. A reserves policy will be drawn up when the Charity is in a position to do so.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Lawyers Against Poverty
Trustees Annual Report**

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board


Kirsty Wilson
Trustee

16 September 2025

**Lawyers Against Poverty
Independent Examiners Report**

Independent Examiner's Report to the trustees of Lawyers Against Poverty

I report to the charity trustees on my examination of the financial statements of Lawyers Against Poverty for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Mrs Luna Muncaster
Associate Chartered Accountant (ICAEW)
Luna Muncaster Ltd
40 Vera Avenue
Grange Park
London

N21 1RG
16 September 2025

Lawyers Against Poverty
Statement of Financial Activities
for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations and legacies	4	29,610	125,238	154,848	196,221
Investments	5	937	-	937	318
Total		30,547	125,238	155,785	196,539
Expenditure on:					
Charitable activities	6	81	63,887	63,968	3,790
Other	7	58,211	84,532	142,743	108,664
Total		58,292	148,419	206,711	112,454
Net gains on investments		-	-	-	-
Net (expenditure)/income		(27,745)	(23,181)	(50,926)	84,085
Transfers between funds		15,000	(15,000)	-	-
Net (expenditure)/income before other gains/(losses)		(12,745)	(38,181)	(50,926)	84,085
Other gains and losses					
Net movement in funds		(12,745)	(38,181)	(50,926)	84,085
Reconciliation of funds:					
Total funds brought forward		32,441	129,246	161,687	77,602
Total funds carried forward		19,696	91,065	110,761	161,687

Lawyers Against Poverty
Summary Income and Expenditure Account
for the year ended 31 March 2025

	2025	2024
	£	£
Income	154,848	196,221
Interest and investment income	937	318
Gross income for the year	<u>155,785</u>	<u>196,539</u>
Expenditure	206,711	112,454
Total expenditure for the year	<u>206,711</u>	<u>112,454</u>
Net (expenditure)/income before tax for the year	(50,926)	84,085
Net (expenditure)/income for the year	<u>(50,926)</u>	<u>84,085</u>

**Lawyers Against Poverty
Balance Sheet**

at 31 March 2025

Company No. 12528830	Notes	2025 £	2024 £
Current assets			
Debtors	9	1,294	-
Cash at bank and in hand		115,309	165,703
		<u>116,603</u>	<u>165,703</u>
Creditors: Amount falling due within one year	10	(5,842)	(4,016)
Net current assets		110,761	161,687
Total assets less current liabilities		<u>110,761</u>	<u>161,687</u>
Net assets excluding pension asset or liability		110,761	161,687
Total net assets		<u><u>110,761</u></u>	<u><u>161,687</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds	11	91,065	129,246
		<u>91,065</u>	<u>129,246</u>
Unrestricted funds			
General funds	11	19,696	32,441
		<u>19,696</u>	<u>32,441</u>
Reserves	11		
Total funds		<u><u>110,761</u></u>	<u><u>161,687</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

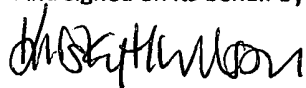
For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 16 September 2025

And signed on its behalf by:



Kirsty Wilson
Trustee



Jonathan Gerald Spain
Treasurer

16 September 2025

Lawyers Against Poverty
Statement of Cash flows
for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(50,926)	84,085
Adjustments for:		
Dividends, interest and rents from investments	(937)	(318)
Other gains/losses	-	-
Increase in trade and other receivables	(1,294)	-
Increase in trade and other payables	1,826	726
Net cash (used in)/provided by operating activities	<u>(51,331)</u>	<u>84,493</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	937	318
Net cash from investing activities	<u>937</u>	<u>318</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(50,394)	84,811
Cash and cash equivalents at the beginning of the year	165,703	80,892
Cash and cash equivalents at the end of the year	<u>115,309</u>	<u>165,703</u>
Components of cash and cash equivalents		
Cash and bank balances	115,309	165,703
	<u>115,309</u>	<u>165,703</u>

Lawyers Against Poverty

Notes to the Accounts

for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Lawyers Against Poverty

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Lawyers Against Poverty

Notes to the Accounts

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

Lawyers Against Poverty
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	69,559	126,662	196,221
Investments	318	-	318
Total	<u>69,877</u>	<u>126,662</u>	<u>196,539</u>
Expenditure on:			
Charitable activities	1,040	2,750	3,790
Other	61,429	47,235	108,664
Total	<u>62,469</u>	<u>49,985</u>	<u>112,454</u>
Net income	<u>7,408</u>	<u>76,677</u>	<u>84,085</u>
Net income before other gains/(losses)	7,408	76,677	84,085
Other gains and losses:			
Net movement in funds	<u>7,408</u>	<u>76,677</u>	<u>84,085</u>
Reconciliation of funds:			
Total funds brought forward	25,033	52,569	77,602
Total funds carried forward	<u>32,441</u>	<u>129,246</u>	<u>161,687</u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Membership and Just Giving Fees	-	8,600	8,600	7,865
Contribution to membership fees and grant awards	8,600	-	8,600	7,865
Grants received	21,010	116,638	137,648	180,491
	<u>29,610</u>	<u>125,238</u>	<u>154,848</u>	<u>196,221</u>

5 Income from investments

	Unrestricted £	Total 2025 £	Total 2024 £
Bank interest	937	937	318
	<u>937</u>	<u>937</u>	<u>318</u>

Lawyers Against Poverty
Notes to the Accounts

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Fundraising expenses	81	40,972	41,053	1,040
Grants given	-	22,915	22,915	2,750
<i>Governance costs</i>				
	<u>81</u>	<u>63,887</u>	<u>63,968</u>	<u>3,790</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Employee costs (including consultants)	52,847	84,363	137,210	56,915
Motor and travel costs	380	-	380	284
General administrative costs	1,799	169	1,968	2,333
Legal and professional costs	3,185	-	3,185	49,132
	<u>58,211</u>	<u>84,532</u>	<u>142,743</u>	<u>108,664</u>

8 Staff costs

	2025	2024
Salaries and wages	51,200	54,353
Social security costs	326	1,245
Pension costs	1,321	1,317
	<u>52,847</u>	<u>56,915</u>

No employee received emoluments in excess of £60,000.

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

	2025 Number	2024 Number
Management and administration	1	1
	<u>1</u>	<u>1</u>

9 Debtors

	2025 £	2024 £
Other debtors	1,294	-
	<u>1,294</u>	<u>-</u>

**Lawyers Against Poverty
Notes to the Accounts**

10 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	4,479	-
Other taxes and social security	-	3,166
Other creditors	513	-
Accruals	850	850
	<u>5,842</u>	<u>4,016</u>

11 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses)	Resources expended	Gross transfers	At 31 March 2025
	£	£	£	£	£
Restricted funds:					
Restricted income funds:					
Justice Fund	47,431	8,600	(12,915)	(15,000)	28,116
Roots2Justice Fund	79,417	116,638	(135,504)	-	60,551
Legal Confidence Programme Fund	2,398	-	-	-	2,398
Total	<u>129,246</u>	<u>125,238</u>	<u>(148,419)</u>	<u>(15,000)</u>	<u>91,065</u>
Unrestricted funds:					
General funds	32,441	30,547	(58,292)	15,000	19,696
Total funds	<u>161,687</u>	<u>155,785</u>	<u>(206,711)</u>	<u>-</u>	<u>110,761</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Justice Fund

The Justice Fund is a restricted fund within Lawyers Against Poverty. The fund pools a percentage of LAP membership donations and allocates these via grants awards to projects members choose to support.

Roots2Justice Fund

The Roots2Justice Initiative is a new legal empowerment initiative working in partnership with grassroots activists and organisations in Latin America, Africa and Asia who are supporting their communities to tackle corporate abuse and malpractice. Connecting legal specialists, grassroots activists and organisations to build networks, share applied legal knowledge, identify best practices, and build more legally empowered and resilient communities.

**Legal Confidence Programme
Fund**

The Legal Confidence Programme is Lawyers Against Poverty (LAP)'s flagship pro bono initiative engaging network members in the delivery of legal education sessions in partnership with refugee support charities.

Lawyers Against Poverty
Notes to the Accounts

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	18,404	92,357	110,761
	<u>18,404</u>	<u>92,357</u>	<u>110,761</u>

13 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	165,703	(50,394)	115,309
	<u>165,703</u>	<u>(50,394)</u>	<u>115,309</u>
Net debt	<u>165,703</u>	<u>(50,394)</u>	<u>115,309</u>

14 Commitments

Operating lease commitments

There were no annual commitments under non-cancellable operating leases.

Pension commitments

	2025	2024
	£	£
The pension cost charge to the company amounted to:	<u>1,321</u>	<u>1,317</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Lawyers Against Poverty
Detailed Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Membership and Just Giving Fees	-	8,600	8,600	7,865
Contribution to membership fees and grant awards	8,600	-	8,600	7,865
Grants received	21,010	116,638	137,648	180,491
	<u>29,610</u>	<u>125,238</u>	<u>154,848</u>	<u>196,221</u>
Investments				
Bank interest	937	-	937	318
	<u>937</u>	<u>-</u>	<u>937</u>	<u>318</u>
Total income and endowments	30,547	125,238	155,785	196,539
Expenditure on:				
Charitable activities				
Fundraising expenses	81	40,972	41,053	1,040
Grants given	-	22,915	22,915	2,750
	<u>81</u>	<u>63,887</u>	<u>63,968</u>	<u>3,790</u>
Total of expenditure on charitable activities	81	63,887	63,968	3,790
Employee costs				
Salaries/wages	51,200	-	51,200	54,353
Employer's NIC	326	-	326	1,245
Pension costs	1,321	-	1,321	1,317
Consultants	-	84,363	84,363	-
	<u>52,847</u>	<u>84,363</u>	<u>137,210</u>	<u>56,915</u>
Motor and travel costs				
Travel and subsistence	-	-	-	284
Fares	380	-	380	-
	<u>380</u>	<u>-</u>	<u>380</u>	<u>284</u>
General administrative costs, including depreciation and amortisation				
Bank charges	744	169	913	592
General insurances	410	-	410	407
Software, IT support and related costs	182	-	182	869
Stationery and printing	-	-	-	278
Sundry expenses	385	-	385	-
Telephone, fax and broadband	78	-	78	187
	<u>1,799</u>	<u>169</u>	<u>1,968</u>	<u>2,333</u>
Legal and professional costs				

Lawyers Against Poverty
Detailed Statement of Financial Activities

Accountancy and bookkeeping	3,185	-	3,185	2,023
Consultancy fees	-	-	-	47,109
	<u>3,185</u>	<u>-</u>	<u>3,185</u>	<u>49,132</u>
Total of expenditure of other costs	58,211	84,532	142,743	108,664
Total expenditure	58,292	148,419	206,711	112,454
Net gains on investments	-	-	-	-
	<u>(27,745)</u>	<u>(23,181)</u>	<u>(50,926)</u>	<u>84,085</u>
Net (expenditure)/income	(27,745)	(23,181)	(50,926)	84,085
Transfers between funds	15,000	(15,000)	-	-
	<u>(12,745)</u>	<u>(38,181)</u>	<u>(50,926)</u>	<u>84,085</u>
Net (expenditure)/income before other gains/(losses)	(12,745)	(38,181)	(50,926)	84,085
Other Gains	-	-	-	-
	<u>(12,745)</u>	<u>(38,181)</u>	<u>(50,926)</u>	<u>84,085</u>
Net movement in funds	(12,745)	(38,181)	(50,926)	84,085
Reconciliation of funds:				
Total funds brought forward	32,441	129,246	161,687	77,602
Total funds carried forward	19,696	91,065	110,761	161,687

LAWYERS AGAINST POVERTY

England & Wales - Charity number 1189586

Accounts

Lawyers Against Poverty

Charity No. 1189586

Company No. 12528830

Trustees' Report and Unaudited Accounts

31 March 2024

**Lawyers Against Poverty
Contents**

	Pages
Trustees' Annual Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Summary Income and Expenditure Account	10
Balance Sheet	11
Statement of Cash flows	12
Notes to the Accounts	13 to 19
Detailed Statement of Financial Activities	20 to 21

**Lawyers Against Poverty
Trustees Annual Report**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 12528830

Charity No. 1189586

Registered Office

280 Bishopsgate
London
EC2M 4AG

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Adrian Henderson
Anna Kirkpatrick (resigned 15 May 2024)
Caroline Nindi
Emily Fernandes (resigned 21 August 2023)
Francis Dyton
Jonathan Saunders
Kirsty Wilson
Louise Curd
Naomi Passman
Nicola Elliott
Omar Madhloom
Pascale Bird
Spencer Simmons (resigned 2 August 2024)

Jonathan Gerald Spain was appointed as a Director and Trustee after the year end, on 13 September 2024.

Accountants

Luna Muncaster Ltd
40 Vera Avenue
Grange Park
London
N21 1RG

OBJECTIVES AND ACTIVITIES

Lawyers Against Poverty (LAP) is a social justice initiative, founded by Oxfam UK in 2015 and registered as an independent charity in 2020. The Charity exists to pool the collective resources within the international legal community to combat the injustice of poverty.

The objects of the Charity, as set out in the Articles of Association, are to:

- Prevent and relieve poverty
- Promote human rights and equality and diversity, in particular where to do so contributes to the prevention and/or relief of poverty
- Advance and promote education and knowledge of the law, in particular in the context of furthering the above objects
- Advance and promote the proper administration of the law, in particular in the context of furthering the above objects and in all cases for the public benefit

These support the Charity's overall mission to 'inspire a growing movement of lawyers and members of the wider legal community to harness the resources within it to fight the injustice of poverty.' The Charity's strategic focus areas are 'Community', 'Insight', and 'Action'. These drive the Charity's work to build a strong community of social justice advocates, share insights into legal innovations that combat poverty and coordinate action that combats both its root causes and long-term effects.

The key projects and services delivered by the charity include:

Justice Fund

The Justice Fund is a pooled fund that collects 50% of membership contributions and awards grants on an ad hoc basis to initiatives around the world that contribute to the alleviation of poverty. The core aims of the Justice Fund are to:

- Support strategic or urgent legal interventions with the potential to further the Charity's overall mission. Due to the modest size of the Justice Fund, trustees prioritise grants that are either highly strategic, with the potential to lead to meaningful change (such as strategic litigation, activities likely to leverage further funding or piloting new approaches) or respond to an urgent and critical need for legal services (due to factors such as conflict or natural disasters.)
- Strengthen the collective response of the legal community to global injustice by engaging members directly with projects that improve access to justice around the world.

Grants are considered on a rolling basis by the charity's board of trustees and proposed to the Charity's membership if considered in line with the overall organisational mission. All LAP members who make contributions to the Justice Fund are eligible to vote on the approval of grants.

Lawyers Against Poverty Trustees Annual Report

In the reporting period, LAP members voted to support a land rights expert in providing pro bono legal assistance to a research project on the impact of mining on Mongolia's pastoral communities. This project contributes new evidence about the impact of emerging modes of accountability to challenge global extractive industries. Mongolian semi-nomadic pastoralist communities living near these large-scale mining operations in the South Gobi region seek to eliminate or reduce the socio-environmental impacts of mining on their livelihood, land rights and culture.

This project investigates both the effectiveness of these new strategies to uphold indigenous land rights and to what extent a regional council established as a dispute resolution forum has replaced rather than complimented access to justice activities and blocked these from moving forward. The project focuses on identifying gaps in legal education and legal empowerment to enable local communities to use these channels to uphold their rights. Building on this research and in response to the identified needs of the communities, the project will link these communities with international legal experts who are able to facilitate legal education and empowerment interventions for them and provide ongoing information.

The Land Rights Group hosted an event after the completion of the project to give feedback and identify opportunities for group members to support its future development.

Legal Confidence Workshops – Refugee Rights

Through the Charity's flagship Community Legal Confidence Programme, LAP members volunteer as legal educators to deliver a series of workshops designed to support members of the refugee community in the UK to navigate the legal system as they seek to build a stable life. These are delivered in partnership with refugee support organisations to help beneficiaries to navigate the day-to-day legal challenges that have been shown to lead to long-term destitution. These include information on issues including housing, employment, welfare, and education. The programme is based on a **bottom-up approach to justice**, equipping individuals and communities with the knowledge, confidence, and skills to realise and shape their rights. The Charity's activities are guided by the needs of its partner organisations and beneficiaries to ensure that sessions are tailored to the specific legal challenges that participants face.

We have continued to expand the reach of our Legal Confidence Programme, initially set up to support members of refugee communities to navigate the day-to-day legal challenges of integration that often lead to long term destitution. The Refugee Rights Group has continued to expand the Legal Confidence Programme, partnering with new organisations across England and has delivered Legal Confidence sessions to over 450 people per year. These sessions give attendees information and knowledge to navigate the UK systems and have confidence in their rights.

Legal Confidence Workshops – Women's Rights

We have identified a new partner, The Marylebone Project, an organisation which supports women to move from situations such as domestic violence or trafficking, into positive independent living, to pilot the Legal Confidence programme to support women through periods of crisis. The Women's Rights steering committee and eight LAP members are now working on adapting the legal confidence sessions for women who have been through periods of crisis who are supported by the centre. The working group met with staff at the centre and some of the women who will participate in the sessions to identify priority areas of need and agree next steps for the pilot sessions.

**Lawyers Against Poverty
Trustees Annual Report**

Twinning

The Charity's Twinning Programme uses an innovative model of peer mentorship, connecting lawyers in different jurisdictions to build partnerships and share learning within the profession. The programme initially launched following a visit to Tajikistan by a group of LAP members in response to discussions on the need to strengthen inter-jurisdictional relationships within the legal community. The programme was originally based on a one-to-one model of Twinning and has since expanded to pilot academic Twinning relationships between university legal departments. In the year, a pilot Twinning was conducted between University of Nairobi and University of Surrey.

Junior Lawyers Against Poverty (JLAP)

The Charity supports its Junior Lawyers Against Poverty (JLAP) network of affiliated student law societies in the UK and around the world. The JLAP network aims to encourage on-campus student participation in issues relating to human rights law and international development. Each society runs events and activities to further the Charity's overall mission, focusing on using an awareness of the law to bring an end to poverty.

This year, the Charity supported JLAP University societies at Bristol, Cambridge, Southampton and the Royal Holloway, University of London.

During the reporting period, JLAP members has access to online events, worked on a range of materials for third-sector organisations and a bespoke handbook to support students in finding legal assistance.

Roots2Justice Initiative

This project's mission is to create a network through which there is a dialogue between the global north and south, connecting social and environmental justice movements, victims of abuses, and lawyers around the world, to provide critically needed peer-to-peer support. They extend legal empowerment and capacity building activities to social and environmental justice activists in Latin America, Africa and Asia.

The project has secured continuity funding from the Ford Foundation and LAP are delighted to continue to work in partnership with them. R2J are planning a conference in Colombia centred around strengthening resilience in communities confronting company/state- related human rights violations, climate and other environmental harms.

Events

LAP's events during the year have included:

Annual January event: We were delighted to welcome lawyer, author and broadcaster Hashi Mohamed to reflect on 'Refugee Rights: Journeys in Modern Britain' hosted by Latham & Watkins. His talk centred on the worsening global crises increasing the displacement of communities around the world and the challenges and opportunities for those seeking sanctuary in contemporary Britain. Feedback received was that it was an inspirational evening and attendees appreciated LAP shining a light on this topic.

Lawyers Against Poverty

Trustees Annual Report

Justice Fund impact event hosted by the Land Rights Group at the Welcome Collection.

An audience heard from Group Lead Kinnari Bhatt to speak about the impact of the Justice Fund grant in Mongolia. The purpose of the trip was to research the viability of legal redress mechanisms used by herder communities in the region. These communities are experiencing severe environmental and human rights impacts from the Oyu Tolgoi copper and gold mine which is financed by international banks and owned by Rio Tinto.

Kinnari talked about the worsening land, environmental and climate change issues facing the herder communities that she visited, their limited access to justice and potential legal and advocacy opportunities to support these communities. Kinnari was joined by Jenny Lander, a Mongolia expert who talked about the wider socio-economic and political context in Mongolia.

How our activities deliver public benefit

The Charity's trustees have had regard to the Commission's guidance on public benefit in formulating the Charity's objectives. All the Charity's activities focus on achieving its charitable objectives for the public benefit, in particular the alleviation of poverty and promotion of human rights. When assessing the public benefit of the Charity's activities, Trustees have regard for factors including: the number of people supported, the degree of need within a beneficiary group, the potential to scale its activities and the likelihood that the activities delivered will have a lasting impact.

Structure, Governance and Management

Lawyers Against Poverty (LAP) is a charitable company limited by guarantee established under the Articles of Association setting out its objectives and power. The Charity's articles set out that any person who is willing to act as a Trustee, and who would not be disqualified from acting under provisions elsewhere in the articles (which include prohibition by law, disqualification, and incapacity) may be appointed to be a Trustee by a decision of the Trustees.

The Charity has a set of consolidated induction materials for new Trustees including a code of conduct and guidance on the role and responsibilities of Trustees with reference to the Charity Commission's guidance 'The Essential Trustee: What You Need to Know; What you Need to Do'. The Charity also operates with a Scheme of Delegation to delegate day to day responsibility for dedicated functions to the Director or relevant sub-committees.

The Charity operates with one part-time Director (0.8 FTE). The Charity operates with a board of 11 Trustees led by two joint Co-Chairs. The Co-Chairs and two additional trustees form the Charity's Executive Committee, which meets weekly with the Director to review operational matters.

Financial review

During the year ended 31st March 2024 the Charity managed its finances well and benefited from increased donations, delivering a surplus of £84,085. £76,677 of this was from unrestricted funds and £7,408 from restricted funds. Total income more than doubled to £196,539, up £105,598 from £90,922 the previous year. At the end of the year there were total funds of £161,687. £129,246 of these funds were restricted, leaving £32,441 of unrestricted funds.

**Lawyers Against Poverty
Trustees Annual Report**

The Trustees are confident that the Charity can continue as a going concern, notwithstanding that fundraising remains a key priority for the organisation. This is due to the prospect of new funding revenues alongside membership donations. The Trustees also consider that while capacity may be affected through any loss of funding, the voluntary nature of the Charity's core activities permit the organisation to continue to deliver its services in the event of significant fundraising difficulties and are sensitive to the challenges of the fundraising environment.

The Charity's financial position and risk register are kept under review by the Finance & Risk Sub-Committee, which includes the Charity's Treasurer and Co-Chair and meets on a quarterly basis to report to the Board.

The Trustees and the Committee agree that the Charity is not currently able to maintain substantial reserves. A reserves policy will be drawn up when the Charity is in a position to do so.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

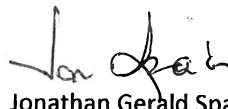
Signed on behalf of the board



Kirsty Wilson

Trustee

10 December 2024



Jonathan Gerald Spain

Trustee

10 December 2024

**Lawyers Against Poverty
Independent Examiners Report**

Independent Examiner's Report to the trustees of Lawyers Against Poverty

I report to the charity trustees on my examination of the financial statements of Lawyers Against Poverty for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Luna Muncaster
Associate Chartered Accountant (ICAEW)
Luna Muncaster Ltd
40 Vera Avenue
Grange Park
London
N21 1RG
10 December 2024

Lawyers Against Poverty
Statement of Financial Activities
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	4	69,559	126,662	196,221	90,922
Investments	5	318	-	318	19
Total		69,877	126,662	196,539	90,941
Expenditure on:					
Charitable activities	6	1,040	2,750	3,790	-
Other	7	61,429	47,235	108,664	74,602
Total		62,469	49,985	112,454	74,602
Net gains on investments		-	-	-	-
Net income		7,408	76,677	84,085	16,339
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		7,408	76,677	84,085	16,339
Other gains and losses					
Net movement in funds		7,408	76,677	84,085	16,339
Reconciliation of funds:					
Total funds brought forward		25,033	52,569	77,602	61,263
Total funds carried forward		32,441	129,246	161,687	77,602

**Lawyers Against Poverty
 Summary Income and Expenditure Account
 for the year ended 31 March 2024**

	2024	2023
	£	£
Income	196,221	90,922
Interest and investment income	318	19
Gross income for the year	<u>196,539</u>	<u>90,941</u>
Expenditure	112,454	74,602
Total expenditure for the year	<u>112,454</u>	<u>74,602</u>
Net income before tax for the year	84,085	16,339
Net income for the year	<u>84,085</u>	<u>16,339</u>

Lawyers Against Poverty**Balance Sheet**

at 31 March 2024

Company No. 12528830	Notes	2024 £	2023 £
Current assets			
Cash at bank and in hand		165,703	80,892
		<u>165,703</u>	<u>80,892</u>
Creditors: Amount falling due within one year	9	(4,016)	(3,290)
Net current assets		<u>161,687</u>	<u>77,602</u>
Total assets less current liabilities		<u>161,687</u>	<u>77,602</u>
Net assets excluding pension asset or liability		<u>161,687</u>	<u>77,602</u>
Total net assets		<u>161,687</u>	<u>77,602</u>
The funds of the charity			
Restricted funds			
Restricted income funds	10	129,246	52,569
		<u>129,246</u>	<u>52,569</u>
Unrestricted funds			
General funds	10	25,033	25,033
Designated funds		7,408	-
		<u>32,441</u>	<u>25,033</u>
Reserves	10		
Total funds		<u>161,687</u>	<u>77,602</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 10 December 2024

And signed on its behalf by:



Kirsty Wilson

Trustee

10 December 2024



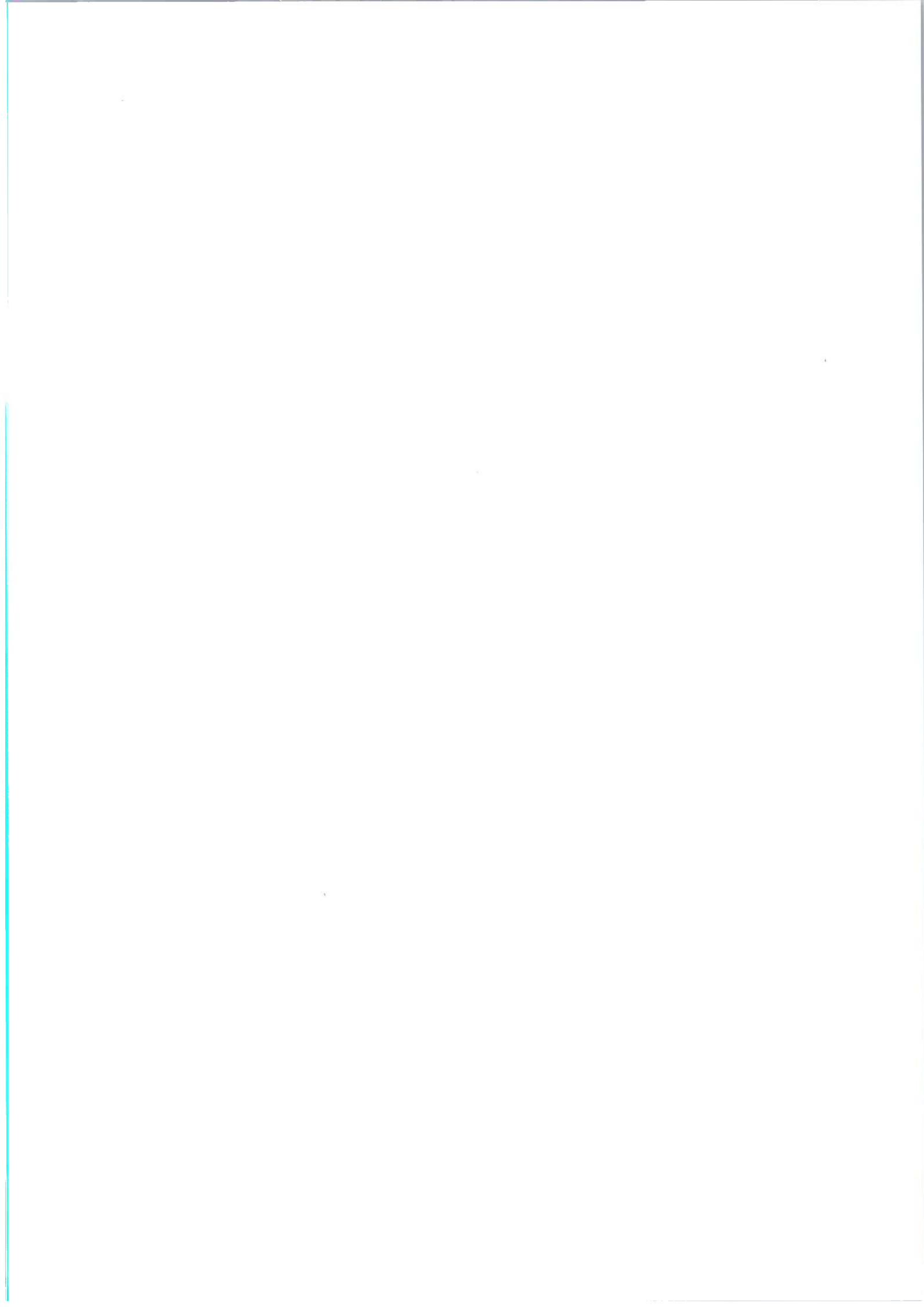
Jonathan Gerald Spain

Trustee

10 December 2024

Lawyers Against Poverty
Statement of Cash flows
for the year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	84,085	16,339
Adjustments for:		
Dividends, interest and rents from investments	(318)	(19)
Increase in trade and other payables	726	992
Net cash provided by operating activities	<u>84,493</u>	<u>17,312</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	318	19
Net cash from investing activities	<u>318</u>	<u>19</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	84,811	17,331
Cash and cash equivalents at the beginning of the year	80,892	63,561
Cash and cash equivalents at the end of the year	<u>165,703</u>	<u>80,892</u>
Components of cash and cash equivalents		
Cash and bank balances	165,703	80,892
	<u>165,703</u>	<u>80,892</u>



Lawyers Against Poverty

Notes to the Accounts

for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Lawyers Against Poverty

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Lawyers Against Poverty

Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	54,589	36,333	90,922
Investments	19	-	19
Total	54,608	36,333	90,941
Expenditure on:			
Other	55,271	19,331	74,602
Total	55,271	19,331	74,602
Net income	(663)	17,002	16,339
Net income before other gains/(losses)	(663)	17,002	16,339
Other gains and losses:			
Net movement in funds	(663)	17,002	16,339
Reconciliation of funds:			
Total funds brought forward	25,696	35,567	61,263
Total funds carried forward	25,033	52,569	77,602

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Membership and Just Giving Fees	-	7,865	7,865	8,943
Contribution to membership fees and grant awards	7,865	-	7,865	8,943
Grants received	61,694	118,797	180,491	73,036
	69,559	126,662	196,221	90,922

Lawyers Against Poverty
Notes to the Accounts

5 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank interest	318	318	19
	<u>318</u>	<u>318</u>	<u>19</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Fundraising expenses	1,040	-	1,040	-
Grants made	-	2,750	2,750	-
<i>Governance costs</i>				
	<u>1,040</u>	<u>2,750</u>	<u>3,790</u>	<u>-</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Employee costs	56,915	-	56,915	54,181
Motor and travel costs	284	-	284	250
General administrative costs	2,207	126	2,333	1,939
Legal and professional costs	2,023	47,109	49,132	18,232
	<u>61,429</u>	<u>47,235</u>	<u>108,664</u>	<u>74,602</u>

8 Staff costs

	2024	2023
Salaries and wages	54,353	52,268
Social security costs	1,245	626
Pension costs	1,317	1,287
	<u>56,915</u>	<u>54,181</u>

No employee received emoluments in excess of £60,000.

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

	2024 Number	2023 Number
Management and administration	1	2
	<u>1</u>	<u>2</u>

Lawyers Against Poverty

Notes to the Accounts

9 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	1,213
Other taxes and social security	3,166	1,277
Accruals	850	800
	<u>4,016</u>	<u>3,290</u>

**Lawyers Against Poverty
Notes to the Accounts**

10 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2024 £
Restricted funds:				
Restricted income funds:				
Justice Fund	42,316	7,865	(2,750)	47,431
Roots2Justice Fund	7,855	118,797	(47,235)	79,417
Legal Confidence Programme Fund	2,398	-	-	2,398
<i>Total</i>	<u>52,569</u>	<u>126,662</u>	<u>(49,985)</u>	<u>129,246</u>
Unrestricted funds:				
General funds				
	25,033	-	-	25,033
Designated funds:				
Admin Fund	-	69,877	(62,469)	7,408
<i>Total</i>	<u>-</u>	<u>69,877</u>	<u>(62,469)</u>	<u>7,408</u>
Total funds	<u>77,602</u>	<u>196,539</u>	<u>(112,454)</u>	<u>161,687</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Justice Fund

The Justice Fund is a restricted fund within Lawyers Against Poverty. The fund pools a percentage of LAP membership donations and allocates these via grants awards to projects members choose to support.

Roots2Justice Fund

The Roots2Justice Initiative is a new legal empowerment initiative working in partnership with grassroots activists and organisations in Latin America, Africa and Asia who are supporting their communities to tackle corporate abuse and malpractice. Connecting legal specialists, grassroots activists and organisations to build networks, share applied legal knowledge, identify best practices, and build more legally empowered and resilient communities.

**Legal Confidence Programme
Fund**

The Legal Confidence Programme is Lawyers Against Poverty (LAP)'s flagship pro bono initiative engaging network members in the delivery of legal education sessions in partnership with refugee support charities.

Designated funds:

Admin Fund

The Admin Fund holds the administrative and general running costs of the charity.

Lawyers Against Poverty**Notes to the Accounts****11 Analysis of net assets between funds**

	Unrestricted funds	Restricted funds	Total
	£	£	£
Net current assets	32,442	129,245	161,687
	<u>32,442</u>	<u>129,245</u>	<u>161,687</u>

12 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	80,892	84,811	165,703
	<u>80,892</u>	<u>84,811</u>	<u>165,703</u>
Net debt	<u>80,892</u>	<u>84,811</u>	<u>165,703</u>

13 Commitments***Operating lease commitments***

There were no annual commitments under non-cancellable operating leases.

Pension commitments

	2024	2023
	£	£
The pension cost charge to the company amounted to:	<u>1,317</u>	<u>1,287</u>

14 Related party disclosures***Controlling party***

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Lawyers Against Poverty
Detailed Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Membership and Just Giving Fees	-	7,865	7,865	8,943
Contribution to membership fees and grant awards	7,865	-	7,865	8,943
Grants received	61,694	118,797	180,491	73,036
	<u>69,559</u>	<u>126,662</u>	<u>196,221</u>	<u>90,922</u>
Investments				
Bank interest	318	-	318	19
	<u>318</u>	<u>-</u>	<u>318</u>	<u>19</u>
Total income and endowments	69,877	126,662	196,539	90,941
Expenditure on:				
Charitable activities				
Fundraising expenses	1,040	-	1,040	-
Grants made	-	2,750	2,750	-
	<u>1,040</u>	<u>2,750</u>	<u>3,790</u>	<u>-</u>
Total of expenditure on charitable activities	1,040	2,750	3,790	-
Employee costs				
Salaries/wages	54,353	-	54,353	52,268
Employer's NIC	1,245	-	1,245	626
Pension costs	1,317	-	1,317	1,287
	<u>56,915</u>	<u>-</u>	<u>56,915</u>	<u>54,181</u>
Motor and travel costs				
Travel and subsistence	284	-	284	250
	<u>284</u>	<u>-</u>	<u>284</u>	<u>250</u>
General administrative costs, including depreciation and amortisation				
Bank charges	556	36	592	532
General insurances	407	-	407	571
Software, IT support and related costs	779	90	869	276
Stationery and printing	278	-	278	287
Sundry expenses	-	-	-	24
Telephone, fax and broadband	187	-	187	249
	<u>2,207</u>	<u>126</u>	<u>2,333</u>	<u>1,939</u>
Legal and professional costs				
Accountancy and bookkeeping	2,023	-	2,023	1,798
Consultancy fees	-	47,109	47,109	16,434

Lawyers Against Poverty
Detailed Statement of Financial Activities

	2,023	47,109	49,132	18,232
Total of expenditure of other costs	61,429	47,235	108,664	74,602
Total expenditure	62,469	49,985	112,454	74,602
Net gains on investments	-	-	-	-
Net income	7,408	76,677	84,085	16,339
Net income before other gains/(losses)	7,408	76,677	84,085	16,339
Other Gains	-	-	-	-
Net movement in funds	7,408	76,677	84,085	16,339
Reconciliation of funds:				
Total funds brought forward	25,033	52,569	77,602	61,263
Total funds carried forward	32,441	129,246	161,687	77,602

LAWYERS AGAINST POVERTY

England & Wales - Charity number 1189586

Accounts

Lawyers Against Poverty

Charity No. 1189586

Company No. 12528830

Trustees' Report and Unaudited Accounts

31 March 2023

Lawyers Against Poverty
Contents

	Pages
Trustees' Annual Report	2 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Summary Income and Expenditure Account	11
Balance Sheet	12
Statement of Cash flows	13
Notes to the Accounts	14 to 19
Detailed Statement of Financial Activities	20 to 21

Lawyers Against Poverty

Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 12528830

Charity No. 1189586

Registered Office

100 New Bridge Street
London
EC4V 6JA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Anna Kirkpatrick
Caroline Ndindi
Emily Fernandes
Francis Dyton
Jonathan Saunders
Kirsty Wilson
Louise Curd
Naomi Passman
Nicola Elliott
Pascale Bird
Spencer Simmons

Accountants

Luna Muncaster Ltd
40 Vera Avenue
Grange Park
London
N21 1RG

OBJECTIVES AND ACTIVITIES

Lawyers Against Poverty (LAP) is a social justice initiative, founded by Oxfam UK in 2015 and registered as an independent charity in 2020. The Charity exists to pool the collective resources within the international legal community to combat the injustice of poverty.

The objects of the Charity, as set out in the Articles of Association, are to:

- Prevent and relieve poverty
- Promote human rights and equality and diversity, in particular where to do so contributes to the prevention and/or relief of poverty

Lawyers Against Poverty Trustees Annual Report

- Advance and promote education and knowledge of the law, in particular in the context of furthering the above objects
- Advance and promote the proper administration of the law, in particular in the context of furthering the above objects and in all cases for the public benefit

These support the Charity's overall mission to 'inspire a growing movement of lawyers and members of the wider legal community to harness the resources within it to fight the injustice of poverty.' The Charity's three-year strategic plan, agreed by the board of trustees, organises its activities according to three core focus areas: 'Community', 'Insight', and 'Action'. These drive the Charity's work to build a strong community of social justice advocates, share insights into legal innovations that combat poverty and coordinate action that combats both its root causes and long-term effects.

The key projects and services delivered by the charity include:

Justice Fund

The Justice Fund is a pooled fund that collects 50% of membership contributions and awards grants on an ad hoc basis to initiatives around the world that contribute to the alleviation of poverty. The core aims of the Justice Fund are to:

- Support strategic or urgent legal interventions with the potential to further the Charity's overall mission. Due to the modest size of the Justice Fund, trustees prioritise grants that are either highly strategic, with the potential to lead to meaningful change (such as strategic litigation, activities likely to leverage further funding or piloting new approaches) or respond to an urgent and critical need for legal services (due to factors such as conflict or natural disasters.)
- Strengthen the collective response of the legal community to global injustice by engaging members directly with projects that improve access to justice around the world.

Grants are considered on a rolling basis by the charity's board of trustees and proposed to the Charity's membership if considered in line with the overall organisational mission. All LAP members who make contributions to the Justice Fund are eligible to vote on the approval of grants.

Thematic Groups

The Charity hosts a series of Thematic Groups that aim to bring together LAP members interested in specific topics in the context of poverty alleviation. These focus on Women's Rights, Refugee Rights, Land Rights and Ethical Business as key pillars in the Charity's strategy to combat poverty. The Thematic Group forums provide opportunities for LAP members to gain insights into these issue areas, identify opportunities for partnerships and develop projects that increase the impact of the Charity across these fields.

Legal Confidence Workshops

Lawyers Against Poverty

Trustees Annual Report

Through the Charity's flagship Community Legal Confidence Programme, LAP members volunteer as legal educators to deliver a series of workshops designed to support members of the refugee community in the UK to navigate the legal system as they seek to build a stable life. These are delivered in partnership with refugee support organisations to help beneficiaries to navigate the day-to-day legal challenges that have been shown to lead to long-term destitution. These include information on issues including housing, employment, welfare, and education. The programme is based on a bottom-up approach to justice, equipping individuals and communities with the knowledge, confidence, and skills to realise and shape their rights. The Charity's activities are guided by the needs of its partner organisations and beneficiaries to ensure that sessions are tailored to the specific legal challenges that participants face.

Twinning

The Charity's Twinning Programme uses an innovative model of peer mentorship, connecting lawyers in different jurisdictions to build partnerships and share learning within the profession. The programme initially launched following a visit to Tajikistan by a group of LAP members in response to discussions on the need to strengthen inter-jurisdictional relationships within the legal community. The programme was originally based on a one-to-one model of Twinning and has since expanded to pilot academic Twinning relationships between university legal departments.

Junior Lawyers Against Poverty (JLAP)

The Charity supports its Junior Lawyers Against Poverty (JLAP) network of affiliated student law societies in the UK and around the world. The JLAP network aims to encourage on-campus student participation in issues relating to human rights law and international development. Each society runs events and activities to further the Charity's overall mission, focusing on using an awareness of the law to bring an end to poverty.

Roots2Justice Initiative

Roots2Justice is a collaborative initiative designed to mobilise the international legal community behind the work of environmental rights defenders tackling corporate malpractice. It aims to accelerate the transfer of legal expertise and innovative legal thinking across jurisdictions through the creation of an interactive peer to peer learning space where grassroots communities and environmental advocates seeking to address systemic change can proactively engage, increase strategic impact and generate win-win solutions. The overall aim of the initiative is to enhance the capacity of grassroots communities to build collaborative partnerships and tap into the wealth of best practices, innovative legal strategies, networks and resources available at global level and in this way generate strategic legal interventions that fully respond to local and emerging needs.

Achievements and Performance

Justice Fund Grant-making

During the previous year, the membership voted to award a grant of up to £20,000 towards preliminary action for strategic litigation led by a UK-based child rights organisation to highlight the unlawful treatment of unaccompanied child refugees in hotel accommodation in the UK. The Home Office started housing unaccompanied asylum-seeking children in hotels in July 2021, with Ministers stating this was a temporary measure. The grantee raised concerns about the absence of parliamentary scrutiny over this decision and the lack of crucial safeguards for asylum-seeking children. At the time of the grant, the Home Office had accommodated unaccompanied asylum-seeking children in hotels for over 19 months. At least 4,600 children were reported to have been placed in hotels, with 440 missing episodes recorded, and 200 children remaining missing. During the reporting period, the grantee reported that the grant enabled the gathering of evidence and preparation for the later stages of litigation. At the time of reporting, the case remains ongoing.

Thematic Groups

Across the Thematic Groups, the Charity hosted a series of online events welcoming guest speakers to raise awareness about issues relating to Women's Rights, Refugee Rights, Land Rights and Ethical Business. In terms of new projects, the Land Rights Group responded to an urgent request for legal research from the Pan African Lawyers Union (PALU) to support strategic litigation in the East African Court of Justice seeking the recognition of the Maasai community's indigenous rights to land. The case dates back to 2017, when residents of four Maasai villages in northern Tanzania went to court to try to stop the authorities evicting them from 1,500 sq km of land in Loliondo, bordering the Serengeti national park. If carried out, more than 70,000 Maasai will be affected by the move. This forms part of an on-going partnership with PALU to support a series of litigation cases that aim to enhance jurisprudence on indigenous land rights.

Within the reporting period, the Charity also convened a temporary Economic Justice Thematic Group to support sector-wide research into the UK's compliance with the International Covenant on Economic, Social and Cultural Rights (ICESCR) ahead of the upcoming periodic review. LAP members provided research on areas including tax justice, health rights, education and employment to feed into the joint submission on behalf of UK Civil Society Organisations (CSOs) to the UN Committee on Economic, Social and Cultural Rights as part of its seventh periodic review of the UK.

Community Legal Confidence Programme

During the reporting period, the Charity continued its existing partnerships with refugee support organisations in Oxford, London, and Surrey to deliver legal confidence sessions on topics including housing, welfare, employment, and criminal justice. LAP members established new partnerships with four organisations across London and Bristol. This expanded the reach of the programme to reach an approximate average of 100 participants each month, outside of holiday periods. LAP members also delivered the first in-person legal confidence sessions since the Covid-19 pandemic, returning the programme to a hybrid model of in-person and online workshops. Feedback from one of our new partners this year includes:

Lawyers Against Poverty Trustees Annual Report

"The sessions have been very informative and an eye opener to both the UK Education and the Immigration and Asylum System to the leaders and me as we are immigrants in this country and do not understand how the UK System works." Coordinator, Citizens UK

Twinning Programme

The Twinning Programme was initially established to strengthen relations within the international legal community and provide opportunities for lawyers to learn about the common challenges and specific issues faced in different regional contexts. During the reporting period, the programme has focused on developing this model to pair academic departments at universities in different jurisdictions to pilot twinning universities. A strategy for this expansion has been developed to pilot with the University of Surrey and the University of Nairobi in 2023/24.

Junior Lawyers Against Poverty (JLAP)

This year, the Charity supported JLAP societies at Bristol, Exeter, King's College London, the London School of Economics, Manchester, Oxford, Oxford Brookes, Nottingham, Surrey, University College London, The University of Law, Warwick, Aberdeen, Goldsmiths, Nairobi and Sierra Leone. During the reporting period, JLAP members have hosted a range of activities from events and fundraising to mentoring and Twinning. Examples of activities include a mentorship scheme for school leavers piloted by students at the University of Law, a successful fundraising campaign by students at the University of Nairobi to host a team-building session welcoming the Director of Amnesty International, Kenya, and the development of legal resources for legal confidence workshops by students at the University of Bristol. The partner in this project shared:

"JLAP students from the University of Bristol supported our work in informing migrant communities about rights at work in the UK. They did an excellent job in preparing materials and presenting the information. We look forward to working with them in the future!" David Jepson, Director of ACH, Bristol

Roots2Justice Initiative

During the reporting period, the initiative hosted a series of taster webinars focused on key priority areas identified by several focus groups with human rights defenders. These focused on 'Free, Prior and Informed Consent', 'Practical Legal Strategies to Challenge Corporate Wrongs' and 'Evidence Gathering in Corporate Abuse Cases'. The sessions reached human rights defenders based in Latin America, Africa and Asia. The key partners to the initiative used feedback from these sessions to feed into the design of a programme of activities to be delivered in 2023/4 in the form of a Best Practice Forum to share legal knowledge and develop strategic capacity.

How our activities deliver public benefit

The Charity's trustees have had regard to the Commission's guidance on public benefit in formulating the Charity's objectives. All the Charity's activities focus on achieving its charitable objectives for the public benefit, in particular the alleviation of poverty and promotion of human rights. When assessing the public benefit of the Charity's activities, Trustees have regard for factors including: the number of people supported, the degree of need within a beneficiary group, the potential to scale its activities and the likelihood that the activities delivered will have a lasting impact.

Structure, Governance and Management

Lawyers Against Poverty (LAP) is a charitable company limited by guarantee established under the Articles of Association setting out its objectives and power. The Charity's articles set out that any person who is willing to act as a Trustee, and who would not be disqualified from acting under provisions elsewhere in the articles (which include prohibition by law, disqualification, and incapacity) may be appointed to be a Trustee by a decision of the Trustees. The articles also state that for as long as Oxfam remains a member of the Charity and seeks to nominate a Trustee, the board of Trustees shall include one Trustee nominated by Oxfam.

The Charity has a set of consolidated induction materials for new Trustees including a code of conduct and guidance on the role and responsibilities of Trustees with reference to the Charity Commission's guidance 'The Essential Trustee: What You Need to Know; What you Need to Do'. The Charity also operates with a Scheme of Delegation to delegate day to day responsibility for dedicated functions to the Director or relevant sub-committees.

The Charity operates with one part-time Director (0.9 FTE). For part of the reporting period, the Charity employed a part-time Programme Manager to the Legal Confidence Programme (0.4 FTE). The Charity operates with a board of 11 Trustees led by two joint Co-Chairs. The Co-Chairs and an additional trustee form the Charity's Executive Committee, which meets fortnightly with the Director to review operational matters.

Financial review

Lawyers Against Poverty (LAP) was initially established with a seed grant that included a match-funding target of £70,000 over a two-year grant period. The Charity was successful in reaching this target and this grant came to an end in August 2022. Due to a change in the donor's strategy, the Charity was ineligible to apply for a further grant.

The Charity refreshed its fundraising strategy and opted to appoint external fundraising services to free up the capacity of the Charity's Director. The trustees opted to include a three-month review and it was agreed by both parties following this review to terminate the relationship. The funds raised supported the costs of the appointment of the external fundraisers and did not result in a loss to the Charity.

The Trustees are confident that the Charity can continue as a going concern, notwithstanding that fundraising remains a key priority for the organisation. This is due to the prospect of new funding revenues alongside an increase in membership donations. The Trustees also consider that while capacity may be affected through any loss of funding, the voluntary nature of the Charity's core activities permit the organisation to continue to deliver its services in the event of significant fundraising difficulties and are sensitive to the challenges of the fundraising environment.

The Charity's financial position and risk register are kept under review by the Finance & Risk Sub-Committee, which includes the Charity's Treasurer and Co-Chair and meets on a quarterly basis to report to the Board.

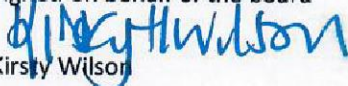
**Lawyers Against Poverty
Trustees Annual Report**

Trustees and the Committee agree that the Charity is not currently able to maintain substantial reserves. A reserves policy will be drawn up when the Charity is in a position to do so.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Kirsty Wilson

Trustee

06 December 2023

Lawyers Against Poverty
Independent Examiners Report

Independent Examiner's Report to the trustees of Lawyers Against Poverty

I report to the charity trustees on my examination of the financial statements of Lawyers Against Poverty for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

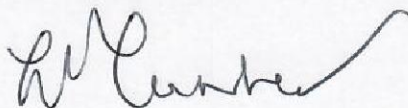
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial statements to be reached.



Luna Muncaster ACA
Luna Muncaster Ltd
40 Vera Avenue
Grange Park
London

N21 1RG
06 December 2023

Lawyers Against Poverty
Statement of Financial Activities
for the year ended 31 March 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	4	54,589	36,333	90,922	98,639
Investments	5	19	-	19	4
Total		54,608	36,333	90,941	98,643
Expenditure on:					
Other	6	55,271	19,331	74,602	77,931
Total		55,271	19,331	74,602	77,931
Net gains on investments		-	-	-	-
Net income		(663)	17,002	16,339	20,712
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		(663)	17,002	16,339	20,712
Other gains and losses					
Net movement in funds		(663)	17,002	16,339	20,712
Reconciliation of funds:					
Total funds brought forward		25,696	35,567	61,263	40,551
Total funds carried forward		25,033	52,569	77,602	61,263

Lawyers Against Poverty
Summary Income and Expenditure Account
for the year ended 31 March 2023

	2023	2022
	£	£
Income	90,922	98,639
Interest and investment income	19	4
Gross income for the year	<u>90,941</u>	<u>98,643</u>
Expenditure	74,602	77,931
Total expenditure for the year	<u>74,602</u>	<u>77,931</u>
Net income before tax for the year	16,339	20,712
Net income for the year	<u>16,339</u>	<u>20,712</u>

Lawyers Against Poverty**Balance Sheet**

at 31 March 2023

Company No. 12528830	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		80,892	63,561
		<u>80,892</u>	<u>63,561</u>
Creditors: Amount falling due within one year	8	(3,290)	(2,298)
		<u>77,602</u>	<u>61,263</u>
Net current assets		77,602	61,263
Total assets less current liabilities		<u>77,602</u>	<u>61,263</u>
Net assets excluding pension asset or liability		77,602	61,263
Total net assets		<u>77,602</u>	<u>61,263</u>
The funds of the charity			
Restricted funds			
Restricted income funds	9	52,569	35,567
		<u>52,569</u>	<u>35,567</u>
Unrestricted funds			
General funds	9	25,033	25,696
		<u>25,033</u>	<u>25,696</u>
Reserves			
	9		
Total funds		<u>77,602</u>	<u>61,263</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

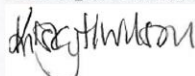
For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 06 December 2023

And signed on its behalf by:



Kirsty Wilson

Trustee

06 December 2023

Lawyers Against Poverty
Statement of Cash flows
for the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	16,339	20,712
Adjustments for:		
Dividends, interest and rents from investments	(19)	(4)
Other gains/losses	-	-
Decrease in trade and other receivables	-	3,470
Increase/(Decrease) in trade and other payables	992	(2,244)
Net cash provided by operating activities	<u>17,312</u>	<u>21,934</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	19	4
Net cash from investing activities	<u>19</u>	<u>4</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	17,331	21,938
Cash and cash equivalents at the beginning of the year	63,561	41,623
Cash and cash equivalents at the end of the year	<u>80,892</u>	<u>63,561</u>
Components of cash and cash equivalents		
Cash and bank balances	80,892	63,561
	<u>80,892</u>	<u>63,561</u>

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Lawyers Against Poverty

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Lawyers Against Poverty

Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	73,956	24,683	98,639
Investments	4	-	4
Total	73,960	24,683	98,643
Expenditure on:			
Other	60,915	17,016	77,931
Total	60,915	17,016	77,931
Net income	13,045	7,667	20,712
Net income before other gains/(losses)	13,045	7,667	20,712
Other gains and losses:			
Net movement in funds	13,045	7,667	20,712
Reconciliation of funds:			
Total funds brought forward	12,651	27,900	40,551
Total funds carried forward	25,696	35,567	61,263

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Membership and Just Giving Fees	0	8,943	8,943	14,683
Contribution to membership fees and grant awards	8,943	-	8,943	6,271
Grants received	45,646	27,390	73,036	77,685
	54,589	36,333	90,922	98,639

Lawyers Against Poverty
Notes to the Accounts

5 Income from investments

Unrestricted	Total 2023	Total 2022
£	£	£
19	19	4
<u>19</u>	<u>19</u>	<u>4</u>

6 Other expenditure

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Grants given	-	-	-	16,810
Other direct costs	-	-	-	206
Employee costs	46,789	7,392	54,181	53,681
Motor and travel costs	22	228	250	235
General administrative costs	1,862	77	1,939	4,956
Legal and professional costs	6,598	11,634	18,232	2,043
	<u>55,271</u>	<u>19,331</u>	<u>74,602</u>	<u>77,931</u>

7 Staff costs

	2023	2022
Salaries and wages	52,268	52,432
Social security costs	626	-
Pension costs	1,287	1,249
	<u>54,181</u>	<u>53,681</u>

No employee received emoluments in excess of £60,000.

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

	2023 Number	2022 Number
Management and administration	1.5	2
	<u>1.5</u>	<u>2</u>

8 Creditors:

amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,213	128
Other taxes and social security	1,277	1,370
Accruals	800	800
	<u>3,290</u>	<u>2,298</u>

**Lawyers Against Poverty
Notes to the Accounts**

9 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2023 £
Restricted funds:				
Restricted income funds:				
Justice Fund	25,773	16,543	-	42,316
Roots2Justice Fund	9,794	10,000	(11,939)	7,855
Legal Confidence Programme Fund	-	9,790	(7,392)	2,398
<i>Total</i>	<u>35,567</u>	<u>36,333</u>	<u>(19,331)</u>	<u>52,569</u>
Unrestricted funds:				
General funds	25,696	54,608	(55,271)	25,033
Total funds	<u>61,263</u>	<u>90,941</u>	<u>(74,602)</u>	<u>77,602</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Justice Fund

The Justice Fund is a restricted fund within Lawyers Against Poverty. The fund pools a percentage of LAP membership donations and allocates these via grants awards to projects members choose to support.

Roots2Justice Fund

The Roots2Justice Initiative is a new legal empowerment initiative working in partnership with grassroots activists and organisations in Latin America, Africa and Asia who are supporting their communities to tackle corporate abuse and malpractice. Connecting legal specialists, grassroots activists and organisations to build networks, share applied legal knowledge, identify best practices, and build more legally empowered and resilient communities.

**Legal Confidence Programme
Fund**

The Legal Confidence Programme is Lawyers Against Poverty (LAP)'s flagship pro bono initiative engaging network members in the delivery of legal education sessions in partnership with refugee support charities.

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	25,033	52,569	77,602
	<u>25,033</u>	<u>52,569</u>	<u>77,602</u>

Lawyers Against Poverty
Notes to the Accounts

11 Reconciliation of net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash and cash equivalents	63,561	17,331	80,892
	<u>63,561</u>	<u>17,331</u>	<u>80,892</u>
Net debt	<u>63,561</u>	<u>17,331</u>	<u>80,892</u>

12 Commitments

Operating lease commitments

There are no annual commitments under non-cancellable operating leases.

Pension commitments

	2023 £	2022 £
The pension cost charge to the company amounted to:	<u>1,287</u>	<u>1,249</u>

13 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Lawyers Against Poverty
Detailed Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Membership and Just Giving Fees	0	8,943	8,943	14,683
Contribution to membership fees and grant awards	8,943	-	8,943	6,271
Grants received	45,646	27,390	73,036	77,685
	<u>54,589</u>	<u>36,333</u>	<u>90,922</u>	<u>98,639</u>
Investments				
	19	-	19	4
	<u>19</u>	<u>-</u>	<u>19</u>	<u>4</u>
Total income and endowments	54,608	36,333	90,941	98,643
Expenditure on:				
Other expenditure				
Grants given	-	-	-	16,810
Other direct costs	-	-	-	206
	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,016</u>
Employee costs				
Salaries/wages	45,000	7,268	52,268	52,432
Employer's NIC	626	-	626	-
Pension costs	1,163	124	1,287	1,249
	<u>46,789</u>	<u>7,392</u>	<u>54,181</u>	<u>53,681</u>
Motor and travel costs				
Travel and subsistence	22	228	250	235
	<u>22</u>	<u>228</u>	<u>250</u>	<u>235</u>
General administrative costs, including depreciation and amortisation				
Bank charges	532	-	532	607
General insurances	571	-	571	1,141
Software, IT support and related costs	276	-	276	2,730
Stationery and printing	287	-	287	-
Sundry expenses	24	-	24	320
Telephone, fax and broadband	172	77	249	158
	<u>1,862</u>	<u>77</u>	<u>1,939</u>	<u>4,956</u>
Legal and professional costs				
Accountancy and bookkeeping	1,798	-	1,798	2,043
Consultancy fees	4,800	11,634	16,434	-
	<u>6,598</u>	<u>11,634</u>	<u>18,232</u>	<u>2,043</u>
Total of expenditure of other costs	55,271	19,331	74,602	77,931

**Lawyers Against Poverty
Detailed Statement of Financial Activities**

Total expenditure	55,271	19,331	74,602	77,931
Net gains on investments	-	-	-	-
Net income	(663)	17,002	16,339	20,712
Net income before other gains/(losses)	(663)	17,002	16,339	20,712
Other Gains	-	-	-	-
Net movement in funds	(663)	17,002	16,339	20,712
Reconciliation of funds:				
Total funds brought forward	25,696	35,567	61,263	40,551
Total funds carried forward	25,033	52,569	77,602	61,263

LAWYERS AGAINST POVERTY

England & Wales - Charity number 1189586

Accounts

Lawyers Against Poverty

Charity No. 1189586

Company No. 12528830

Trustees' Report and Unaudited Accounts

31 March 2022

Lawyers Against Poverty
Contents

	Pages
Trustees' Annual Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Summary Income and Expenditure Account	10
Balance Sheet	11
Notes to the Accounts	12 to 17
Detailed Statement of Financial Activities	18 to 19

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 12528830

Charity No. 1189586

Registered Office

100 New Bridge Street
London
EC4V 6JA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

Anna Kirkpatrick

Caroline Ndindi

Emily Fernandes

Francis Dyton

Jonathan Saunders

Kirsty Wilson

Louise Curd

Naomi Passman

Nicola Elliott

Pascale Bird

Spencer Simmons

Susan Jackson (Resigned 1 February 2022)

Accountants

Luna Muncaster Ltd
40 Vera Avenue
Grange Park
London
N21 1RG

OBJECTIVES AND ACTIVITIES

Lawyers Against Poverty (LAP) was set up by Oxfam in 2015 with the distinct aims of engaging its membership in projects that contribute directly to the alleviation of poverty and set up a Justice Fund to support strategic legal interventions. It was established as an independent charity in 2020 to strengthen the collective response of the legal community to the injustice of poverty.

The purpose of the Charity, as specified in the objects of the Articles of Association are to:

- Prevent and relieve poverty

- Promote human rights and equality and diversity, in particular where to do so contributes to the prevention and/or relief of poverty
- Advance and promote education and knowledge of the law, in particular in the context of furthering the above objects
- Advance and promote the proper administration of the law, in particular in the context of furthering the above objects and in all cases for the public benefit

These support the Charity's overall mission to 'inspire a growing movement of lawyers and members of the wider legal community to harness the resources within it to fight the injustice of poverty.' The Charity's strategic plan provides a roadmap to how it will achieve these goals as an organisation. It centres on three core objectives:

1. Community: to build a strong community of socially-focused lawyers
2. Insight: to share insight into legal innovations that combat poverty and
3. Action: to coordinate action putting the law to social purpose.

The Charity uses a combination of strategies to achieve these objectives, including:

- Organising events and networking opportunities
- Supporting a student network of over 600 student members
- Convening members Thematic Groups focusing on Women's Rights, Refugee Rights, Ethical Business, and Economic Justice
- Organising and coordinating volunteer programmes
- Building partnerships within and outside the legal sector to connect with wider social movement for change
- Strategic grant-making through the Justice Fund to initiatives that contribute to the alleviation of poverty around the world

ACHIEVEMENTS AND PERFORMANCE

Grant-making

Lawyers Against Poverty (LAP)'s Justice Fund is a designated grant-making fund, which pools 50% of the donations received from LAP members to support strategic legal interventions that contribute to the alleviation of poverty and wider social injustice. Grants are considered on an ad hoc basis by the charity's board of trustees and if considered in line with the overall organisational mission, proposed to the charity's membership, who vote on the approval of grants.

The core aims of the Justice Fund are to

- Support strategic or urgent legal interventions with the potential to further LAP's overall mission. Due to the modest size of the Justice Fund, trustees prioritise grants that are either highly strategic, with the potential to lead to meaningful change (such as strategic litigation, activities likely to leverage further funding or piloting new approaches) or respond to an urgent and critical need for legal services (due to factors such as conflict or natural disasters).

- Strengthen the collective response of the legal community to global injustice by engaging members directly with projects that improve access to justice around the world.

During the last year, the Charity's Trustees and membership opted to pledge a grant of up to £20,000 towards preliminary action for strategic litigation led by a child rights organisation in the UK to enforce legal protections for child refugees. The grant was intended to cover the legal costs of progressing the case to judicial review. The case was considered particularly urgent given reports of the detention conditions of child refugees arriving in the UK. The grant was awarded in two parts with acknowledgement that the grantee may not pursue the case once a position could be taken on the merits. The case was still in progress at the end of the reporting period.

The Charity's Trustees and membership also approved a grant of £6,800 to enable Oxfam Colombia to conduct research into extrajudicial killings in the region. The UN has reported repeated incidences of the murder of ex-combatants since the FARC signed a peace accord with the government in 2016 and Oxfam Columbia is working with a coalition of regional civil society organisations to gather data on what they believe to be the systemic killings of community leaders and ex-combatants of the FARC. The outcome of this phase will provide an evidence base that will enable the coalition to develop a coordinated strategy to influence the national government and seek public policy guarantees of the right to life for community leaders and ex-combatants and stronger protections for victims. The Trustees considered that the funding would progress the early stages of the project and help to leverage wider funding.

Since the charity's last annual report, it also received the impact report from the previous period's grant of £15,000 to the Forest Peoples Programme towards the training of community paralegals in Indonesia. Overall, 21 community and CSO advocates were trained as community paralegals who will lead further advocacy works in their respective communities and follow-up advocacy plans to guide community efforts in demanding the protection of their rights.

The paralegals trained now act as resource-persons for their communities to address the information gap on laws and regulations. The paralegals are also able to lead advocacy in their communities to defend their rights to land and the environment. A solidarity network has been formed between community and CSO advocates from 6 districts in Kalimantan who are facing similar threats of land grabbing and environmental destruction.

Programmes

Lawyers Against Poverty (LAP) harnesses the resources within its membership network through a series of programmes designed to increase the impact of the overall network. The key activities under each programme are outlined below.

Community Legal Confidence Programme

Our Legal Confidence Programme was designed in response to the lack of legal support available to refugees as they navigate the day-to-day challenges of rebuilding their lives. The programme connects members of Lawyers Against Poverty (LAP)'s network with refugee support organisations to deliver a series of legal confidence workshops on day-to-day legal issues such as housing, employment, welfare, and education.

The programme is underpinned by the concept of legal empowerment which we define as 'a key pillar and strategy to the realisation of human rights'. It is about putting the law back into people's hands to ensure it meets their needs and drives positive and long lasting change. It is based on a bottom-up approach to justice where individuals and communities are equipped with knowledge, confidence, and skills to realise and shape their rights. The Charity's activities consequently focus on supporting legal professionals to work alongside communities as partners rather than the owners and protectors of legal knowledge and expertise.

During the reporting period, the Charity partnered legal volunteers with refuge support groups in London, Oxford, and Surrey and developed a new strategic plan to scale the programme through local regional hubs. Feedback from one of our organisational partners outline the typical value of the sessions to their beneficiaries:

"The confidence sessions delivered to the Refugee Resource women's group was very empowering. It provided a safe space for refugee women to not just learn about their rights in housing, family law, women's right etc. they also had the opportunity to share their own experiences and hear others"

Twinning Programme

The Twinning Programme is Lawyers Against Poverty (LAP)'s long-standing international initiative connecting lawyers in different regions to provide mutual support and guidance through a year of facilitated peer mentorship. The programme was established to strengthen relations within the international legal community and provide opportunities for lawyers to learn about the common challenges and specific issues faced in different regional contexts.

Junior Lawyers Against Poverty (JLAP)

Junior Lawyers Against Poverty (JLAP) is an initiative to encourage on-campus student participation in issues relating to human rights law and international development. JLAP is run through individual campus societies, in universities throughout the UK and abroad. The campus JLAP societies run events, fundraise, campaign, and raise awareness of international issues, focusing on using awareness of the law to bring an end to poverty.

The Charity supports JLAP societies in a number of universities in the UK and Africa and support students to lead activities including international student Twinning programmes, mentorship programmes, supporting the delivery of legal confidence sessions, hosting events and raising awareness around social justice issues. This year the Charity supported over 600 students through JLAP activities including community initiatives and international collaborations.

Roots2Justice Initiative

Roots2Justice is a collaborative initiative connecting members of the Lawyers Against Poverty (LAP) network with other members of the international legal community, CSOs and networks of human rights defenders tackling corporate corruption and environmental abuse. Following a series of focus groups and wider consultation with human rights defenders around the world, a launch event in October 2021 hosted by international law firm Simmons & Simmons in London brought together over 100 collaborators to build an international movement connecting members of the legal community with experts on the ground who are under resourced in fighting for environmental justice. Future plans for the programme involve the convening of a Best Practice Forum to develop and test practical legal strategies to tackle corporate corruption and environmental abuse.

How our activities deliver public benefit

Trustees have had regard to the Commission's guidance on public benefit in formulating the Charity's objectives. All the Charity's activities focus on achieving its charitable objectives for the public benefit, in particular the alleviation of poverty and promotion of human rights. When assessing the public benefit of the Charity's activities, Trustees have regard for factors including: the number of people supported, the degree of need within a beneficiary group, the potential to scale its activities and the likelihood that the activities delivered will have a lasting impact.

Structure, Governance and Management

Lawyers Against Poverty (LAP) is a charitable company limited by guarantee established under the Articles of Association setting out its objectives and power.

The Charity's articles set out that any person who is willing to act as a Trustee, and who would not be disqualified from acting under provisions elsewhere in the articles (which include prohibition by law, disqualification, and incapacity) may be appointed to be a Trustee by a decision of the Trustees. The articles also state that for as long as Oxfam remains a member of the Charity and seeks to nominate a Trustee, the board of Trustees shall include one Trustee nominated by Oxfam.

The Charity has a set of consolidated induction materials for new Trustees including a code of conduct and guidance on the role and responsibilities of Trustees with reference to the Charity Commission's guidance 'The Essential Trustee: What You Need to Know; What you Need to Do'. The Charity also operates with a Scheme of Delegation to delegate day to day responsibility for dedicated functions to the Director or relevant sub-committees.

The Charity operates with one part-time Director (0.9 FTE) and in September 2021 recruited a part-time Programme Manager to the Legal Confidence Programme (0.4 FTE). The Charity currently operates with a board of 11 Trustees, following the resignation of Susan Jackson, led by joint Co-Chairs.

Financial review

Lawyers Against Poverty (LAP) was established as an independent charity in 2020 following five successful years as an Oxfam initiative through a generous grant from the Joffe Trust. This was awarded on condition that the Charity reach a match-funding target of £70,000 over the two-year grant period. The Charity has been successful in doing so through securing small grants from law firms as well as growing the membership base. The Charity's gross income for the year was £98,643 and the gross expenditure was £77,931, marking an increase in income and expenditure from the previous year.

The Trustees are confident that the Charity can continue as a going concern, notwithstanding that fundraising remains a key priority for the organisation. This is due to the prospect of new funding revenues alongside an increase in membership donations. The Trustees also consider that while capacity may be affected through any loss of funding, the voluntary nature of the majority of activities permit the organisation to continue to deliver activities in the event of fundraising difficulties and are sensitive to the challenges of the fundraising environment.

The Charity's financial position and risk register are kept under review by the Finance & Risk Sub-Committee, which includes the Charity's Treasurer and Co-Chair and meets on a quarterly basis to report to the Board.

Trustees and the Committee agree that the Charity is not currently in a position to maintain substantial reserves. A reserves policy will be drawn up when the Charity is in a position to do so.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Spencer Simmons
Trustee
30 November 2022

Independent Examiner's Report to the trustees of Lawyers Against Poverty

I report to the charity trustees on my examination of the financial statements of Lawyers Against Poverty for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Luna Muncaster
Associate Chartered Accountant (ICAEW)
Luna Muncaster Ltd
40 Vera Avenue
Grange Park
London

N21 1RG
30 November 2022

Lawyers Against Poverty
Statement of Financial Activities
for the year ended 31 March 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	4	73,956	24,683	98,639	89,249
Investments	5	4	-	4	-
Total		73,960	24,683	98,643	89,249
Expenditure on:					
Other	6	60,915	17,016	77,931	48,698
Total		60,915	17,016	77,931	48,698
Net gains on investments		-	-	-	-
Net income	7	13,045	7,667	20,712	40,551
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		13,045	7,667	20,712	40,551
Other gains and losses					
Net movement in funds		13,045	7,667	20,712	40,551
Reconciliation of funds:					
Total funds brought forward		12,651	27,900	40,551	-
Total funds carried forward		25,696	35,567	61,263	40,551

Lawyers Against Poverty
Summary Income and Expenditure Account
for the year ended 31 March 2022

	2022 £	2021 £
Income	98,639	89,249
Interest and investment income	4	-
Gross income for the year	<u>98,643</u>	<u>89,249</u>
Expenditure	77,931	48,698
Total expenditure for the year	<u>77,931</u>	<u>48,698</u>
Net income before tax for the year	20,712	40,551
Net income for the year	<u>20,712</u>	<u>40,551</u>

Lawyers Against Poverty

Balance Sheet

at 31 March 2022

Company No. 12528830	Notes	2022 £	2021 £
Current assets			
Debtors	9	-	3,470
Cash at bank and in hand		63,561	41,623
		<u>63,561</u>	<u>45,093</u>
Creditors: Amount falling due within one year	10	(2,298)	(4,542)
Net current assets		61,263	40,551
Total assets less current liabilities		61,263	40,551
Net assets excluding pension asset or liability		61,263	40,551
Total net assets		<u>61,263</u>	<u>40,551</u>
The funds of the charity			
Restricted funds			
Restricted income funds	11	35,567	27,900
		<u>35,567</u>	<u>27,900</u>
Unrestricted funds			
General funds	11	25,696	12,651
		<u>25,696</u>	<u>12,651</u>
Reserves	11		
Total funds		<u>61,263</u>	<u>40,551</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 30 November 2022

And signed on its behalf by:

Spencer Simmons

Trustee

30 November 2022

for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

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

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	46,350	42,899	89,249
Total	<u>46,350</u>	<u>42,899</u>	<u>89,249</u>
Expenditure on:			
Other	33,698	15,000	48,698
Total	<u>33,698</u>	<u>15,000</u>	<u>48,698</u>
Net income	<u>12,652</u>	<u>27,899</u>	<u>40,551</u>
Net income before other gains/(losses)	12,652	27,899	40,551
Other gains and losses:			
Net movement in funds	<u>12,652</u>	<u>27,899</u>	<u>40,551</u>
Reconciliation of funds:			
Total funds carried forward	<u><u>12,652</u></u>	<u><u>27,899</u></u>	<u><u>40,551</u></u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Membership and Just Giving Fees	-	14,683	14,683	42,899
Contribution to membership fees and grant awards	6,271	-	6,271	9,300
Grants received	67,685	10,000	77,685	37,050
	<u>73,956</u>	<u>24,683</u>	<u>98,639</u>	<u>89,249</u>

5 Income from investments

	Unrestricted £	Total 2022 £	Total 2021 £
	4	4	-
	<u>4</u>	<u>4</u>	<u>-</u>

6 Other expenditure

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Grants given	-	16,810	16,810	15,000
Other direct costs	-	206	206	-
Employee costs	53,681	-	53,681	30,775
Motor and travel costs	235	-	235	-
General administrative costs	4,956	-	4,956	1,076
Legal and professional costs	2,043	-	2,043	1,847
	<u>60,915</u>	<u>17,016</u>	<u>77,931</u>	<u>48,698</u>

7 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Independent Examiner's fee	800	800

8 Staff costs

	2022	2021
Salaries and wages	52,432	30,000
Pension costs	1,249	775
	<u>53,681</u>	<u>30,775</u>

No employee received emoluments in excess of £60,000.

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

	2022	2021
	Number	Number
Management and administration	1.5	1
	<u>1.5</u>	<u>1</u>

9 Debtors

	2022	2021
	£	£
Prepayments and accrued income	-	3,470
	<u>-</u>	<u>3,470</u>

10 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	128	160
Other taxes and social security	1,370	890
Other creditors	-	2,692
Accruals	800	800
	<u>2,298</u>	<u>4,542</u>

11 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:				
Justice Fund	27,900	14,683	(16,810)	25,773
Routes2Injustice Fund	-	10,000	(206)	9,794
<i>Total</i>	<u>27,900</u>	<u>24,683</u>	<u>(17,016)</u>	<u>35,567</u>
Unrestricted funds:				
General funds	12,651	73,960	(60,915)	25,696
Total funds	<u><u>40,551</u></u>	<u><u>98,643</u></u>	<u><u>(77,931)</u></u>	<u><u>61,263</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Justice Fund

The Justice Fund is a restricted fund within Lawyers Against Poverty. The fund pools a percentage of LAP membership donations and allocates these via grants awards to projects members choose to support.

Routes2Injustice Fund

The Routes2Injustice Initiative is a new legal empowerment initiative working in partnership with grassroots activists and organisations in Latin America, Africa and Asia who are supporting their communities to tackle corporate abuse and malpractice. Connecting legal specialists, grassroots activists and organisations to build networks, share applied legal knowledge, identify best practices, and build more legally empowered and resilient communities.

12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	25,696	35,567	61,263
	<u>25,696</u>	<u>35,567</u>	<u>61,263</u>

13 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	41,623	21,938	63,561
	<u>41,623</u>	<u>21,938</u>	<u>63,561</u>
Net debt	<u>41,623</u>	<u>21,938</u>	<u>63,561</u>

14 Commitments

Operating lease commitments

There are no annual commitments under non-cancellable operating leases.

Pension commitments

	2022 £	2021 £
The pension cost charge to the company amounted to:	<u>1,249</u>	<u>775</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Lawyers Against Poverty
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies				
Membership and Just Giving Fees	-	14,683	14,683	42,899
Contribution to membership fees and grant awards	6,271	-	6,271	9,300
Grants received	67,685	10,000	77,685	37,050
	<u>73,956</u>	<u>24,683</u>	<u>98,639</u>	<u>89,249</u>
Investments				
	4	-	4	-
	<u>4</u>	<u>-</u>	<u>4</u>	<u>-</u>
Total income and endowments	73,960	24,683	98,643	89,249
Expenditure on:				
Other expenditure				
Grants given	-	16,810	16,810	15,000
Other direct costs	-	206	206	-
	<u>-</u>	<u>17,016</u>	<u>17,016</u>	<u>15,000</u>
Employee costs				
Salaries/wages	52,432	-	52,432	30,000
Pension costs	1,249	-	1,249	775
	<u>53,681</u>	<u>-</u>	<u>53,681</u>	<u>30,775</u>
Motor and travel costs				
Travel and subsistence	235	-	235	-
	<u>235</u>	<u>-</u>	<u>235</u>	<u>-</u>
General administrative costs, including depreciation and amortisation				
Bank charges	607	-	607	-
General insurances	1,141	-	1,141	-
Software, IT support and related costs	2,730	-	2,730	1,076
Sundry expenses	320	-	320	-
Telephone, fax and broadband	158	-	158	-
	<u>4,956</u>	<u>-</u>	<u>4,956</u>	<u>1,076</u>
Legal and professional costs				
Accountancy and bookkeeping	2,043	-	2,043	1,847
	<u>2,043</u>	<u>-</u>	<u>2,043</u>	<u>1,847</u>
Total of expenditure of other costs	<u>60,915</u>	<u>17,016</u>	<u>77,931</u>	<u>48,698</u>
Total expenditure	60,915	17,016	77,931	48,698
Net gains on investments	-	-	-	-

Lawyers Against Poverty
Detailed Statement of Financial Activities

Net income	13,045	7,667	20,712	40,551
Net income before other gains/(losses)	13,045	7,667	20,712	40,551
Other Gains	-	-	-	-
Net movement in funds	13,045	7,667	20,712	40,551
Reconciliation of funds:				
Total funds brought forward	12,651	27,900	40,551	-
Total funds carried forward	25,696	35,567	61,263	40,551

LAWYERS AGAINST POVERTY

England & Wales - Charity number 1189586

Accounts

Lawyers Against Poverty

Charity No. 1189586

Company No. 12528830

Trustees' Report and Unaudited Accounts

31 March 2021

**Lawyers Against Poverty
Contents**

	Pages
Trustees' Annual Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Summary Income and Expenditure Account	9
Balance Sheet	10
Notes to the Accounts	11 to 15
Detailed Statement of Financial Activities	16 to 17

**Lawyers Against Poverty
Trustees Annual Report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the period ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 12528830

Charity No. 1189586

Registered Office

100 New Bridge Street
London
EC4V 6JA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Anna Kirkpatrick
Caroline Ndindi
Emily Fernandes
Francis Dyton
Jonathan Saunders
Kirsty Wilson
Louise Curd
Naomi Passman
Nicola Elliott
Pascale Bird
Spencer Simmons
Susan Jackson

Accountants

Luna Muncaster Ltd
40 Vera Avenue
Grange Park
London
N21 1RG

3. Taking Action – Inspiring lawyers to take action as ‘lawyers in society’ at a local and global level to fight the injustice of poverty

To be effective across these areas, we deliver impact through grant-making and volunteer programmes, putting the skills and wider resources within our network behind initiatives that contribute to the alleviation of poverty.

Grant-making

Lawyers Against Poverty (LAP)’s Justice Fund is a designated fund, which pools membership donations to support strategic legal initiatives that contribute to our charitable objectives. 50% of all membership donations go directly to this fund to support projects, which are voted on by LAP members.

During the reporting period, a grant-making policy was developed for the Justice Fund outlining its core objectives:

- To support strategic legal interventions with the potential for genuine impact. Due to the modest size of the Justice Fund, Trustees prioritise grants that either have the potential to lead to meaningful change (such as strategic litigation, activities likely to leverage further funding or piloting new approaches) or respond to an urgent need for legal services in crisis environments.
- To strengthen the collective response of the legal community to global injustice by engaging members directly with projects that improve access to justice around the world.

During the reporting period, members voted to award £15,000 to the Forest Peoples Programme (FPP) towards the piloting phase of a paralegal training programme for indigenous community leaders in Indonesia to strengthen regional protections of land rights.

LAP also continued its support of existing grantees for the duration of their grant period. This included the Justice Centre for Legal Aid (JCLA) in Jordan. During the project, JCLA provided 579 legal consultations, 82 in-court representations, and 11 accompaniment services for women and girls impacted by the socio-economic effects of Covid-19.

LAP also continued its support the Greek Council for Refugees (GCR). This grant enabled the funding of a GCR lawyer to provide legal services for a 6-month period on the island of Lesbos, Greece. The GCR lawyer was able to take 83 asylum-related cases (in total 103 beneficiaries) during the reporting period.

Structure, Governance and Management

Lawyers Against Poverty (LAP) is a charitable company limited by guarantee established under Articles of Association setting out its objects and powers.

The charity's articles set out that any person who is willing to act as a Trustee, and who would not be disqualified from acting under provisions elsewhere in the articles (which include prohibition by law, disqualification, and incapacity) may be appointed to be a Trustee by a decision of the Trustees. The articles also state that for as long as Oxfam remains a member of the Charity and seeks to nominate a Trustee, the board of Trustees shall include one Trustee nominated by Oxfam.

Consolidated induction materials for new Trustees including a code of conduct have been developed during the reporting period with reference to the Charity Commission's guidance 'The Essential Trustee: What You Need to Know; What You Need to Do'. A scheme of delegation was developed during the reporting period to delegate day to day responsibility for specific functions to the Director or relevant sub-committees.

ANNUAL REVIEW

Objectives and activities

The purpose of the charity, as set out in the objects in the Articles of Association are to:

- Prevent and relieve poverty
- Promote human rights and equality and diversity, in particular where to do so contributes to the prevention and/or relief of poverty
- Advance and promote education and knowledge of the law, in particular in the context of furthering the above objects
- Advance and promote the proper administration of the law, in particular in the context of furthering the above objects and in all cases for the public benefit

These aims are reflected in the organisation's mission: to inspire a growing movement of lawyers and members of the wider legal community to harness the resources within it to fight the injustice of poverty. We deliver on these objectives by pursuing activities in each of our three focus areas:

1. Building Community – Connecting those with a shared vision to build a thriving social justice movement committed to the alleviation of poverty.
2. Sharing Insight – Creating collaborative learning spaces to fuel innovations in legal action.

Programmes

In addition to grant-making, Lawyers Against Poverty (LAP) engages members through a range of programmes that contribute to its charitable objectives. These include:

Twinning Programme – an international initiative pairing lawyers in different regions to support one another through a year of peer mentorship. The programme offers an opportunity to create and maintain personal and professional relations, support lawyers facing different professional challenges and gain an insight into some of the common issues faced by lawyers in other regions and jurisdictions.

Refugee Legal Confidence Programme – refugees require legal assistance at each stage of their movement from country of origin to reception. Access to immigration advice in countries of transit and reception is often limited as is wider support once an individual obtains the right to remain. Lawyers Against Poverty has created a series of workshops to offer members of the refugee community information on their rights as individuals living in the UK in the areas of employment, criminal and family law. During the pandemic, these sessions moved online and LAP members supported four organisations remotely during the reporting period in Oxford, London and Brighton.

Junior Lawyers Against Poverty (JLAP) – an initiative to encourage on-campus student participation in issues relating to human rights law and international development. JLAP is run through individual campus societies, in universities throughout the UK and abroad. The campus JLAP societies run events, fundraise, campaign and raise awareness of international issues, focusing on using awareness of the law to bring an end to poverty. This year LAP supported the setup of new JLAP societies in five new universities and engaged over 500 students in JLAP activities.

Mentorship Programme – a new programme designed to link members of the LAP network with students in our JLAP Groups for one-off sessions to share career insights, give feedback on CVs and offer general advice. The programme aims to match students who have little access to the legal profession with lawyers practicing in a range of areas to provide insights and advice into a career in law. This is a new programme to be launched following the start of the next academic year.

In addition, our main activities, we aim to raise awareness and bring people together through network building, sector collaboration, events, and training. Our online events during the reporting period reached over 400 participants.

How our activities deliver public benefit

Trustees have had regard to the Commission's guidance on public benefit in formulating the charity's objectives. All our charitable activities focus on the alleviation of poverty and promotion of human rights and are undertaken to further our charitable purposes for the public benefit. When assessing the charity's activities, Trustees have regard for factors including: the number of people supported, the specific needs and vulnerabilities of beneficiary groups and the likelihood that the work will have a lasting impact.

Financial Review

Lawyers Against Poverty (LAP) was able to launch as an independent charity following five years running as an Oxfam project due to a generous grant from the Joffe Trust, awarded in 2020 on condition of match-funding. The administration of the charity has been almost exclusively reliant on this grant during the reporting period, with additional income through membership donations and new grants totalling £46,350 in unrestricted funds against £33,698 in expenditure.

Trustees are confident in the charity's ability to continue as a going concern, notwithstanding the fundraising objectives that remain a key priority. The charity has so far been successful in securing a series of small grants to keep it on track to reach the match funding target by the end of the 2-year grant period. The charity's financial position nonetheless remains a priority matter for Trustees, who keep this under monthly review with additional scrutiny delegated to the Finance & Risk Sub-Committee.

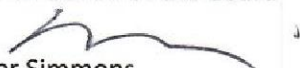
Trustees and the committee have agreed that as the charity is not currently in a position to maintain financial reserves, a reserves policy will be drawn up when it is in a position to do so.

Statement of trustees' responsibilities

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



Spencer Simmons

Trustee

05 November 2021

Lawyers Against Poverty

Independent Examiners Report

Independent Examiner's Report to the trustees of Lawyers Against Poverty

I report to the charity trustees on my examination of the accounts of Lawyers Against Poverty for the period ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under 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
- the accounts have not been prepared in accordance with the Charities SORP (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.

Luna Muncaster ACA
Institute of Chartered Accountants in England and Wales
Luna Muncaster Ltd
40 Vera Avenue
Grange Park
London

N21 1RG
05 November 2021

Lawyers Against Poverty
Statement of Financial Activities
for the period ended 31 March 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	3	46,350	42,899	89,249
Total		<u>46,350</u>	<u>42,899</u>	<u>89,249</u>
Expenditure on:				
Other	4	33,698	15,000	48,698
Total		<u>33,698</u>	<u>15,000</u>	<u>48,698</u>
Net gains on investments		-	-	-
Net income		<u>12,652</u>	<u>27,899</u>	<u>40,551</u>
Transfers between funds		-	-	-
Net income before other gains/(losses)		<u>12,652</u>	<u>27,899</u>	<u>40,551</u>
Other gains and losses				
Net movement in funds		<u>12,652</u>	<u>27,899</u>	<u>40,551</u>
Reconciliation of funds:				
Total funds carried forward		<u>12,652</u>	<u>27,899</u>	<u>40,551</u>

Lawyers Against Poverty
Summary Income and Expenditure Account
for the period ended 31 March 2021

	2021
	£
Income	89,249
Gross income for the period	<u>89,249</u>
Expenditure	48,698
Total expenditure for the period	<u>48,698</u>
Net income before tax for the period	40,551
Net income for the period	<u><u>40,551</u></u>

Lawyers Against Poverty**Balance Sheet**

at 31 March 2021

Company No.	12528830	Notes	2021
			£
Current assets			
Debtors		6	3,470
Cash at bank and in hand			41,623
			<u>45,093</u>
Creditors: Amount falling due within one year		7	<u>(4,542)</u>
Net current assets			40,551
Total assets less current liabilities			<u>40,551</u>
Net assets excluding pension asset or liability			<u>40,551</u>
Total net assets			<u><u>40,551</u></u>
The funds of the charity			
Restricted funds			
Restricted income funds		8	27,899
			<u>27,899</u>
Unrestricted funds			
General funds		8	12,652
			<u>12,652</u>
Reserves		8	
Total funds			<u><u>40,551</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the period ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 05 November 2021

And signed on its behalf by:



Spencer Simmons

Trustee

05 November 2021

Lawyers Against Poverty

Notes to the Accounts

for the period ended 31 March 2021

1 Accounting policies

Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Lawyers Against Poverty

Notes to the Accounts

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Lawyers Against Poverty

Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Restricted	Total
	£	£	£
Membership and Just Giving Fees	0	42,899	42,899
Contribution to membership fees and grant awards	9,300	-	9,300
Grants received	37,050	-	37,050
	<u>46,350</u>	<u>42,899</u>	<u>89,249</u>

4 Other expenditure

	Unrestricted	Restricted	Total
	£	£	£
Grants given - FPP	-	15,000	15,000
Employee costs	30,775	-	30,775
General administrative costs	1,076	-	1,076
Legal and professional costs	1,847	-	1,847
	<u>33,698</u>	<u>15,000</u>	<u>48,698</u>

5 Staff costs

Salaries and wages	30,000
Pension costs	775
	<u>30,775</u>

No employee received emoluments in excess of £60,000.

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

	2021
	Number
Management and administration	1
	<u>1</u>

Lawyers Against Poverty
Notes to the Accounts

6 Debtors

	2021
	£
Prepayments and accrued income	3,470
	<u>3,470</u>

7 Creditors:

amounts falling due within one year

	2021
	£
Trade creditors	160
Other taxes and social security	890
Other creditors	2,692
Accruals and deferred income	800
	<u>4,542</u>

8 Movement in funds

	Incoming resources (including other gains/losses)	Resources expended	At 31 March 2021
	£	£	£
Restricted funds:			
Restricted income funds:			
Justice Fund	42,899	(15,000)	27,899
<i>Total</i>	<u>42,899</u>	<u>(15,000)</u>	<u>27,899</u>
Unrestricted funds:			
General funds	46,350	(33,698)	12,652
Revaluation Reserves:			
Total funds	<u>89,249</u>	<u>(48,698)</u>	<u>40,551</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

The Justice Fund is a designated fund within Lawyers Against Poverty. The fund pools a percentage of LAP membership donations and allocates these via grants awards to projects members choose to support.

Lawyers Against Poverty
Notes to the Accounts

9 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	(1,072)	41,623	40,551
	<u>(1,072)</u>	<u>41,623</u>	<u>40,551</u>

10 Reconciliation of net debt

	Cash flows £	At 31 March 2021 £
Cash and cash equivalents	41,623	41,623
	<u>41,623</u>	<u>41,623</u>
Net debt	<u>41,623</u>	<u>41,623</u>

11 Commitments

Operating lease commitments

There are no annual commitments under non-cancellable operating leases.

Pension commitments

	2021
	£
The pension cost charge to the company amounted to:	<u>775</u>

12 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Lawyers Against Poverty
Detailed Statement of Financial Activities
for the period ended 31 March 2021

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies			
Membership and Just Giving Fees	0	42,899	42,899
Contribution to membership fees and grant awards	9,300	-	9,300
Grants received	37,050	-	37,050
	<u>46,350</u>	<u>42,899</u>	<u>89,249</u>
Total income and endowments	46,350	42,899	89,249
Expenditure on:			
Other expenditure			
Grants given - FPP	-	15,000	15,000
	<u>-</u>	<u>15,000</u>	<u>15,000</u>
Employee costs			
Salaries/wages	30,000	-	30,000
Pension costs	775	-	775
	<u>30,775</u>	<u>-</u>	<u>30,775</u>
General administrative costs, including depreciation and amortisation			
Software, IT support and related costs	1,076	-	1,076
	<u>1,076</u>	<u>-</u>	<u>1,076</u>
Legal and professional costs			
Accountancy and bookkeeping	1,847	-	1,847
	<u>1,847</u>	<u>-</u>	<u>1,847</u>
Total of expenditure of other costs	<u>33,698</u>	<u>15,000</u>	<u>48,698</u>
Total expenditure	33,698	15,000	48,698
Net gains on investments	-	-	-
	<u>12,652</u>	<u>27,899</u>	<u>40,551</u>
Net income	12,652	27,899	40,551
Net income before other gains/(losses)			
	<u>12,652</u>	<u>27,899</u>	<u>40,551</u>
Other Gains	-	-	-
	<u>12,652</u>	<u>27,899</u>	<u>40,551</u>
Net movement in funds	12,652	27,899	40,551
Reconciliation of funds:			
Total funds brought forward	-	-	-

Lawyers Against Poverty

Detailed Statement of Financial Activities

Total funds carried forward

<u>12,652</u>	<u>27,899</u>	<u>40,551</u>
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