

**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 the 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

**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**

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

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

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

**Lawyers Against Poverty****Balance Sheet**

at 31 March 2021

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



**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.



**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 2021
	£	£	£
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 2021
	£	£	£
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>



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
	£	£	£
<b>Restricted funds:</b>			
<b>Restricted income funds:</b>			
Justice Fund	42,899	(15,000)	27,899
<i>Total</i>	<u>42,899</u>	<u>(15,000)</u>	<u>27,899</u>
<b>Unrestricted funds:</b>			
<b>General funds</b>	46,350	(33,698)	12,652
<b>Revaluation Reserves:</b>			
<b>Total funds</b>	<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.

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 £
<b>Income and endowments from:</b>			
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>
<b>Total income and endowments</b>	46,350	42,899	89,249
<b>Expenditure on:</b>			
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>
<b>Total of expenditure of other costs</b>	<u>33,698</u>	<u>15,000</u>	<u>48,698</u>
<b>Total expenditure</b>	33,698	15,000	48,698
Net gains on investments	-	-	-
	<u>12,652</u>	<u>27,899</u>	<u>40,551</u>
<b>Net income</b>			
<b>Net income before other gains/(losses)</b>	12,652	27,899	40,551
Other Gains	-	-	-
	<u>12,652</u>	<u>27,899</u>	<u>40,551</u>
<b>Net movement in funds</b>	12,652	27,899	40,551
<b>Reconciliation of funds:</b>			
Total funds brought forward	-	-	-



**Lawyers Against Poverty**

**Detailed Statement of Financial Activities**

**Total funds carried forward**

12,652

27,899

40,551