

Lawyers Against Poverty

Charity No. 1189586

Company No. 12528830

Trustees' Report and Unaudited Accounts

31 March 2022

	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 refugee 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 to 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

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
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><u>20,712</u></u>	<u><u>40,551</u></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	11		
Restricted income funds		35,567	27,900
		<u>35,567</u>	<u>27,900</u>
Unrestricted funds	11		
General funds		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

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	<u>67,685</u>	<u>10,000</u>	<u>77,685</u>	<u>37,050</u>
	<u><u>73,956</u></u>	<u><u>24,683</u></u>	<u><u>98,639</u></u>	<u><u>89,249</u></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