

Lawyers Against Poverty

Charity No. 1189586

Company No. 12528830

Trustees' Report and Unaudited Accounts

31 March 2023

Lawyers Against Poverty
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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:

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"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.

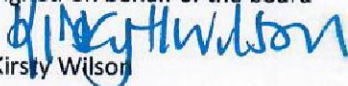
Lawyers Against Poverty
Trustees Annual Report

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).

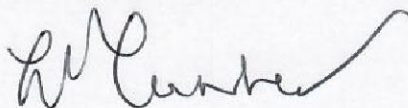
Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities 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

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
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)
Net current assets			<u>77,602</u>	<u>61,263</u>
Total assets less current liabilities			<u>77,602</u>	<u>61,263</u>
Net assets excluding pension asset or liability			<u>77,602</u>	<u>61,263</u>
Total net assets			<u><u>77,602</u></u>	<u><u>61,263</u></u>
The funds of the charity				
Restricted funds	9			
Restricted income funds			52,569	35,567
			<u>52,569</u>	<u>35,567</u>
Unrestricted funds	9			
General funds			25,033	25,696
			<u>25,033</u>	<u>25,696</u>
Reserves	9			
Total funds			<u><u>77,602</u></u>	<u><u>61,263</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.

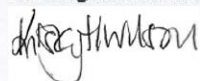
For the year ended 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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>

Lawyers Against Poverty
Notes to the Accounts
for the year ended 31 March 2023

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
19	19	4

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
	55,271	19,331	74,602	77,931

7 Staff costs

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

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
	1.5	2

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
	3,290	2,298

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>

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