

Lawyers Against Poverty

Charity No. 1189586

Company No. 12528830

Trustees' Report and Unaudited Accounts

31 March 2024

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 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 12528830

Charity No. 1189586

Registered Office

280 Bishopsgate
London
EC2M 4AG

Directors and Trustees

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

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

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

Accountants

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

OBJECTIVES AND ACTIVITIES

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

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

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

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

The key projects and services delivered by the charity include:

Justice Fund

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

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

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

Lawyers Against Poverty Trustees Annual Report

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

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

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

Legal Confidence Workshops – Refugee Rights

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

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

Legal Confidence Workshops – Women's Rights

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

Twinning

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

Junior Lawyers Against Poverty (JLAP)

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

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

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

Roots2Justice Initiative

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

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

Events

LAP's events during the year have included:

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

Lawyers Against Poverty Trustees Annual Report

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

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

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

How our activities deliver public benefit

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

Structure, Governance and Management

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

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

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

Financial review

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

Lawyers Against Poverty
Trustees Annual Report

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

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

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

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

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

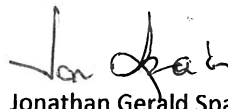
Signed on behalf of the board



Kirsty Wilson

Trustee

10 December 2024



Jonathan Gerald Spain

Trustee

10 December 2024

Lawyers Against Poverty
Independent Examiners Report

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



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

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

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

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

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

Lawyers Against Poverty**Balance Sheet**

at 31 March 2024

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

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

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

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

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

Approved by the board on 10 December 2024

And signed on its behalf by:



Kirsty Wilson

Trustee

10 December 2024



Jonathan Gerald Spain

Trustee

10 December 2024

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

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

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

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

Fund accounting

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

Income

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

Lawyers Against Poverty

Notes to the Accounts

Expenditure

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

Taxation

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

Trade and other debtors

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

Cash and cash equivalents

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

Trade and other creditors

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

Pension costs

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

Lawyers Against Poverty

Notes to the Accounts

Receipt of donated goods, facilities and services

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

2 Company status

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

3 Statement of Financial Activities - prior year

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

4 Income from donations and legacies

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

Lawyers Against Poverty
Notes to the Accounts

5 Income from investments

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

6 Expenditure on charitable activities

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

7 Other expenditure

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

8 Staff costs

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

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

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

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

Lawyers Against Poverty

Notes to the Accounts

9 Creditors:

amounts falling due within one year

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

Lawyers Against Poverty

Notes to the Accounts

10 Movement in funds

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

Purposes and restrictions in relation to the funds:

Restricted funds:

Justice Fund

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

Roots2Justice Fund

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

Legal Confidence Programme Fund

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

Designated funds:

Admin Fund

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

Lawyers Against Poverty
Notes to the Accounts

11 Analysis of net assets between funds

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

12 Reconciliation of net debt

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

13 Commitments

Operating lease commitments

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

Pension commitments

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

14 Related party disclosures

Controlling party

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

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

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

Lawyers Against Poverty
Detailed Statement of Financial Activities

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