

REGISTERED CHARITY NUMBER: 1192355

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
PUBLIC INTEREST LAW CENTRE**

Berringers LLP
Chartered Accountants
and Statutory Auditors
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PUBLIC INTEREST LAW CENTRE

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for the year ended 31 March 2024**

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PUBLIC INTEREST LAW CENTRE
REFERENCE AND ADMINISTRATIVE DETAILS
for the year ended 31 March 2024

TRUSTEES	L Crisfield K L Gay (resigned 1.11.2023) G R Miller (resigned 1.11.2023) N D Mulholland S E Muna D Ncube (appointed 18.9.2023) E O'Hara J Parkes (resigned 1.11.2023) E Segal (resigned 4.8.2023) A Taylor S Warwood (appointed 18.9.2023)
PRINCIPAL ADDRESS	244-254 Cambridge Heath Road Bethnal Green London E2 9DA
REGISTERED CHARITY NUMBER	1192355
AUDITORS	Berringers LLP Chartered Accountants and Statutory Auditors Lygon House 50 London Road Bromley Kent BR1 3RA

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REPORT OF THE TRUSTEES for the year ended 31 March 2024

The trustees present their report with the financial statements of the charity for the period 1 April 2023 to 31 March 2024. The trustees have adopted the provisions of 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 2019).

ROLE OF TRUSTEES

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report on each area of activity the organisation has undertaken whilst highlighting the benefits it has brought to the people that it is set up to support and work with. The review also helps the trustees to ensure that the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

OBJECTIVES AND ACTIVITIES

The Public Interest Law Centre exists to challenge systemic injustice through legal representation, strategic litigation, research and legal education. We specialise in public law, actions against public authorities and public inquiries, bringing cases to court for individuals and grassroots groups who have been treated unfairly. We hold government and public bodies to account, challenging unlawful policies and practices. We will not rest until we see a fairer and more equal society.

Over the past 12 months, PILC has continued to make excellent progress against its strategic priorities:

- (1) Strengthen PILC's strategic, operational and financial management so it is robust and well-resourced and its governance reflects its values.
- (2) Grow the capacity of PILC's litigation team in its existing areas of expertise and develop one new area.
- (3) Develop PILC's communications to grow the organisation's profile, influence and supporter engagement.

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ACTIVITIES AND ACHIEVEMENTS

This year has been our busiest by far, having grown the litigation team to 7 solicitors and 6 assistants, paralegals and caseworkers. Perhaps the most remarkable development in the past year is the breadth of cases PILC is now able to take on within its three areas of expertise: state accountability; housing, land and community assets; racial justice and migrants' rights. It is also important to understand from the outset that those areas are ways for us to order our work but that most of our clients cut across all those categories and that PILC's legal work remains centred on supporting marginalised and working-class communities to hold the state to account and challenge unfair/unlawful decision-making. We use strategic litigation to support broader movements for social justice, such as movements against housing/land dispossession, against racism and against workers' precarity.

During the reporting period, we opened 43 cases in Public Law (2023: 32), 3 cases in Claims against Public Authorities (2023: 4) and 84 cases in Housing (2023: 0).

1. State Accountability

Most, if not all of PILC's work could fall under this area. For the purpose of this and other reports, we consider our work on Public Inquiries as well as other public law and civil claims for damages that challenges public bodies outside of our other areas of expertise.

a) Covid-19 Inquiry

The Covid-19 Public Inquiry began in earnest with oral evidence hearings in Module 2 between October and December 2023.

Module 2

Rebecca Goshawk from Solace Women's Aid provided evidence on behalf of both Solace and Southall Black Sisters who we represent in this module. We directly questioned Priti Patel, Boris Johnson and Matt Hancock, and we provided our closing submissions in January 2024.

What we saw throughout the oral hearings and having considered the disclosure, was that the Government was slow to foresee the inevitable rise in domestic abuse and, as a consequence, acted late to mitigate its effect. As a result, consultation, messaging and funding were all late. It was unclear whether frontline domestic abuse workers were key workers. Home Office messaging was not replicated across government. As the first lockdown eased, government failed to plan for another rise in domestic abuse in subsequent lockdowns. Government took a political decision not to suspend No Recourse to Public Funds conditions, despite extensive lobbying. This led to migrant victims of domestic abuse being triply trapped: due to abuse, the virus and fear of destitution. In future pandemics, planning to mitigate the rise in domestic abuse should not be an afterthought, but part of the process.

Module 3

We act on behalf of the Frontline Migrant Health Workers Group (FMHWG) in this module. The group consists of United Voices of the World (UVW), Independent Workers of Great Britain (IWGB) and Kanlungan Consortium. We provided a first draft of our witness statement on behalf of the group, which the Inquiry requested pursuant to Rule 9 of the Inquiry Rules in August 2023. Within that statement, we argued that the pandemic helped to underline one important fact in relation to the NHS in Britain and indeed healthcare all over the world: the private sector is not the answer to any of the big problems or the big challenges. Rather it is part of the problem. We made several recommendations including:

- i) An end to outsourcing and privatisation in the NHS.
- ii) Improving public funding for the NHS and public health.
- iii) End 'hostile environment' policies and overhaul migration system that devalues the lives of migrants, exposes them to harm and increases the overall public health risk posed by a future pandemic.
- iv) End 'no recourse to public funds' conditions applied to visas which leaves workers living in fear of losing their jobs and open to abuse.
- v) Overhaul sick pay system to provide access to sick pay to all employed, limb (b) and self-employed workers at a living wage rate.
- vi) Early engagement with unions and community organisations to inform decision-making and understanding of needs of workers.

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Module 4

On 17 July 2023, we were granted core participant status to act on behalf of the Migrant Primary Care Access Group (MPCAG). The group consists of Joint Council for the Welfare of Immigrants (JCWI), Doctors of the World (DOTWUK), Medact, and Kanlungan Consortium. This module will consider and make recommendations on a range of issues relating to the development of Covid-19 vaccines and the implementation of the vaccine rollout programme in England, Wales, Scotland and Northern Ireland.

MPCAG in particular played a crucial role and have a significant interest in relation to barriers to vaccine uptake and unequal vaccine uptake, the identification of groups which were the subject of unequal uptake and access issues, the causes of this as well as the Government's response and failings. The overwhelming majority of individuals represented by MPCAG come from BAME and Racialised backgrounds, with many experiencing additional vulnerability and marginalisation due to factors such as destitution, mental health challenges, or social isolation. The pandemic arrived following a decade of austerity and hostile environment policies impacting these clients. Throughout the pandemic, DOTWUK, Medact, JCWI and Kanlungan all had to extend their support even further to meet the needs of migrants and undocumented people that were worried about accessing healthcare and vaccinations.

We provided a first draft of our witness statement on behalf of the group, which the Inquiry requested pursuant to Rule 9 of the Inquiry Rules in January 2024. The evidence we presented on behalf of the group showed that there was a failure to prioritise public health over immigration policy and that the Government demonstrated that it was willing to sacrifice public health policy and objectives in the interest of maintaining its long-term 'hard-line' approach to immigration. We emphasised the serious impact that the NHS charging regime, the No Recourse to Public Funds condition and the data-sharing practices between the NHS, Department for Health and Social Care and the Home Office had on the barriers to and uptake of the vaccine. We also showed how the Government's poor and inadequate communication strategy failed to reach many migrants and that there was no effective consultation or communication with specialist NGO's which would have mitigated against that impact.

Module 6

Module 6 opened in December 2023. We act on behalf of the Frontline Migrant Health Workers Group (FMHWG). The group consists of United Voices of the World (UVW), Independent Workers of Great Britain (IWGB) and Kanlungan Consortium.

This module will investigate the impact of the pandemic on the publicly and privately funded adult social care sector in England, Scotland, Wales and Northern Ireland. It will consider the consequences of government decision-making - including restrictions imposed - on those living and working within the care sector, as well as decisions concerning capacity in hospitals and residents in adult care and residential homes.

The Group represents a large cohort of care workers, both formally and informally employed as well as unpaid home carers. In particular, the Group has a significant interest in and particular expertise to offer on the matter of precariously employed and migrant care workers. These workers faced harsher working conditions, lower pay, weaker or no contractual protections and greater risk of exploitation and abuse. Crucially, as frontline and predominantly outsourced workers, FMHWG group endured some of the worst conditions and were exposed to high risk in the course of their work in the care sector. They are uniquely positioned individually and collectively to offer insight into the impact of the pandemic on the care sector, both on themselves as workers and on members of the public with whom they interacted in the course of their work.

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b) Undercover Policing Inquiry (UCPI)

The UCPI was on a hiatus from hearing oral evidence this year following the end of Tranche 1 in February 2023. We compiled our statements from that tranche into a publication, which can be accessed here: [Spycops: When the Public is the Enemy](#).

We also held a public event in July 2023 to discuss key learnings from the Inquiry so far with participation from Piers Marquis (Doughty Street Chambers) and several Core Participants to the Inquiry including Donna McLean (Author of 'Small Town Girl'), Lindsey German (Stop the War Coalition) Suresh Grover (The Monitoring Group). A video recording of the event can be accessed here: <https://www.pilc.org.uk/publications/spycops-report-launch-video/>

Rule 9 statements were also made on behalf of the Campaign for Nuclear Disarmament, Lindsey German (Ex-Socialist Workers Party and current convenor of the Stop the War Coalition) and Michael Chant of the Revolutionary Communist Party of Britain (ML). A major review of state disclosure began at the end of the reporting period in preparation for Tranche 2 (due to start in July 2024) began at the end of the reporting period.

c) Independent Blacklisting Collusion Inquiry

We continued our role as solicitors at the [Independent Blacklisting Collusion Inquiry](#). The final report from this Inquiry is due by the end of 2024.

d) Transnational Government of Tamil Eelam

We represented the TGTE in their effort to deproscribe the Liberation Tigers of Tamil Eelam at the Proscribed Organisation Appeal Commission in March 2024 with the outcome of the hearing due in July.

e) Anon v LAA (Challenge to ageist LAA means test)

We are challenging the discriminatory exclusion of pensioners from accessing Legal Aid on behalf of our client Lynn (not her real name), a survivor of sexual abuse. In 2022, Lynn, aged 68, was the victim of a violent crime. She sought support, but instead of being helped she was sexually assaulted by a man who took advantage of his public position. Based solely on income from her State Pension and Housing Benefit, Lynn was found ineligible for legal aid. The 'disposable income threshold' for legal aid is just £733 per month. It has remained unchanged since 2013. Her State Pension now pushes Lynn £70 over that limit. Millions of pensioners are being prevented from accessing the courts. We fully exhausted the Legal Aid Agency's internal appeal system and also asked them to exercise discretion in Lynn's case to no avail. The only avenue remaining to challenge this unfair rule affecting impoverished pensioners is through legal action. We issued a claim to judicially review the Legal Aid regulations in April 2023, arguing that the threshold for legal aid is discriminatory against those over the State Pension age and were granted a permission hearing due to be heard in June 2024.

2. Housing, Land and Community Assets

Our work in this area is wide ranging and include:

- existing work [supporting survivors of domestic abuse access safety through adequate housing](#) ;
- developing work in planning law through our [gentrification project](#), which mainly support council estate residents facing demolition and displacement as well as supporting market traders facing eviction;
- new work [defending Gypsies & Travellers pursuing a nomadic way of life](#) through legal representation in housing and planning.

We also launched our latest project to [keep public land in public hands](#) through the defence of open spaces in London.

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The following strategic cases illustrate the work we have done during the period:

a) AS v LB Southwark (Aylesbury Estate)

Aysen lived on the Aylesbury Estate for over 30 years and campaigned against its demolition. In 2015, planning permission was granted to demolish and rebuild the estate. Within that planning permission is a masterplan formed in consultation with the community that sets out the parameters of the regeneration. However, developers made a 'drop in' application in 2022, which went far beyond the original plans. By approving the amendment to the outline permission, Southwark Council awarded the developer further, extensive power, that would make it much easier for them to 'mix and match' new planning permissions across the Estate which differ from the original masterplan. The High Court agreed with Aysen that Southwark Council acted unlawfully when approving the amendment. This is an important judgement for housing campaigners across the country, as large estate redevelopments often unfold from Outline Planning Permissions over time. This case scrutinised the method in which developers use 'drop in' applications to deviate from what was initially promised to residents. Landmark Chambers subsequently hosted an online event to look into the implications of this judgement, which was attended by 1200 lawyers.

b) Anon v Westminster (Domestic Abuse & Housing)

Over a period of four years, our client's child was sexually abused by a neighbour, which led her daughter to experience significant mental health issues. Since the abuse was discovered, her mum has been working tirelessly to find somewhere to live that is away from her daughter's perpetrator whilst her daughter lives with relatives abroad. Our client made an application for a 'reciprocal transfer' to Westminster Council. Reciprocal transfers enable those fleeing violence and abuse to move to a safe area whilst retaining their social housing tenancy. That application was denied on the basis that the family can't 'queue jump'. PILC is relieved that the High Court found Westminster housing policy unlawful, indirectly discriminatory against women and girls and a breach of the 'public sector equality duty'. It also found Westminster Council breached their obligations to safeguard and promote the welfare of children. The court ordered that Westminster reconsider its decision within 28 days and review its housing allocation policy. Time and time again those fleeing abuse are being forced by councils to give up secure tenancies. Councils must take responsibility and protect survivors when they most need it, instead of causing them further harm and distress.

c) Waverley Borough Council v Various (Gypsies & Travellers)

Our clients in this case are 5 families of Irish Travellers who bought land and moved onto it in their caravans. In total, these families include 11 adults and 15 children. One young adult and one child have Down Syndrome, one elderly man has skin cancer and one child has serious health issues requiring constant electricity supply to help him breathe. None of them were able to live in conventional housing. The families applied for planning permission but the council issued injunction proceedings, which a judge approved. Clients moved off the land and tried to find alternative places to live, including approaching the council for help to no avail. They had no other options but to move back onto their land. The council then applied for a final injunction, at which time PILC were instructed. PILC submitted welfare and planning evidence along with witness statements. The council responded aggressively by issuing committal proceedings and the matter was sent for a hearing in the High Court. The Judge dismissed the injunction. Clients are now able to stay on the land and hope to obtain planning permission to live on their land. This case can be used by all future defendants in s187B injunctions to have their injunctions dismissed. It also shows that Councils cannot ignore the welfare needs of Gypsies and Travellers living on sites pending final injunctions.

d) SW v LB Enfield (Whitewebbs Park)

Since 2021, a group of Enfield residents have been fighting to stop their council leasing over 50% of public green space to Tottenham Hotspur Football Club and its ultra-wealthy owners. With plans to expand their training grounds, the proposed development means that Enfield residents would lose access to land that has been in public hands for nearly a century. It would also require razing several acres of natural parkland to make way for training pitches and manicured gardens. Whitewebbs Park has been in public trust for over a century and is a richly biodiverse space. This kind of space is essential for mental and physical health; its provision can reduce health inequalities between wealthy and deprived communities. We're bringing the case on the following grounds:

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- The council cannot lawfully dispose of the park in the way proposed (to a private company for its own commercial purpose).
- The disposal plans are not consistent with the "statutory purpose" of the land - which is to be held as open space land on trust for the public (a purpose for which it was acquired using public funds).
- The council cannot use the funds it plans to generate from the sale in the way it proposes, and its decision is unlawfully influenced by this error. The case was heard in the High Court in February 2024 with a decision due to be handed down later in the spring.

3. Racial Justice and Migrants' Rights

Minoritised communities are overly represented in much of the work described above and many of PILC clients are from racialised communities. However we also undertake strategic legal action with a more direct aim of defending migrants' rights and challenging racial discrimination.

The following strategic cases illustrate the work we have done during the period:

a) Anon v SSHD (Bereaved Partners concession)

Hana (not her real name) came to the UK in 2015 on a spouse visa to live with her British husband with whom she has two young children. Sadly, in 2022 her husband died unexpectedly. Navigating both her grief and the sudden shift to life as a single mum, Hana was entitled to apply for settlement in the UK as the bereaved partner of a UK national. However, Hana faced an extortionate fee of £2,885 (4 times the admin processing costs) to access the status that she was legally entitled to - something that Hana simply couldn't afford. Many of the people in similar situations to Hana have no recourse to public funds, are on very low incomes or are struggling financially after the death of their spouse. The Home Office also had the power to waive this fee but chose not to. PILC lawyers fight extremely hard for each and every case. When we first applied for permission, we were told no. Twice. But we did not give up. The High Court eventually granted permission on all grounds at a renewal hearing. The Home Office subsequently offered to settle the case and to introduce a fee waiver for bereaved partners. We are now finalising the terms of the settlement.

b) LK v SSHD (Delays on EUSS applications)

This is an ongoing challenge to the (automatic) pausing of EU Settlement Scheme applications on behalf of those with pending criminal prosecutions, affecting 10,000+ EU nationals with lengthy delays. LK applied for settled status under the EU Settlement Scheme in September 2020. His application was put on hold shortly after on the basis that he had a pending prosecution. The maximum sentence that LK could receive for his prosecution could never have met the threshold for refusing his application for Settled Status. We argue that the Home Office policy on pausing applications is irrational and a breach of the Withdrawal Agreement, as it forces Home Office caseworkers to put applications on hold where the prosecutions are not serious enough to result in a lawful refusal, were the application to be decided. The Upper Tribunal (Immigration and Asylum) initially refused our application to judicially review the policy. Following an appeal to the Court of Appeal, permission was granted. The case was heard in the Upper Tribunal in July 2023 and we are still awaiting judgement on the case to be handed down.

c) FE and MA v SSHD

This is a human rights damages claim against the Home Office in relation to treatment of our client's immigration applications over 15 years. FE arrived in the UK aged 2 years old. Her aunt applied for indefinite leave to remain on her behalf when she was 4 years old. She subsequently went into the care of social services. The Home Office never answered the application for Indefinite Leave to Remain, causing her to be undocumented for large periods until 2021. In 2016 she and her young son became undocumented. They lost their home, FE lost her job and both of their physical and mental health suffered badly. Had FE's application for ILR been answered when it should have been, this would have never happened. We successfully settled the claim for both mum and son, including £47,500 in damages. As FE's son is a minor, his damages will be held by the Court until he reaches 18.

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4. Movement Lawyering

In addition to legal representation and strategic litigation, we continue to work closely with grassroots partners and frontline organisations through second-tier advice, training, capacity building legal education and public events. These relationships and additional work form the basis of our movement lawyering model.

a. State Accountability

We published two legal briefings as a way to support activists, street protesters and supporters of the Palestine Solidarity Campaign understand new or prospective legislation:

- A guide to the Public Order Act (2023): We drafted this guide at the request of the Campaign for Nuclear Disarmament following concerns about changes to legislation. The Act is aimed at protesters and criminalises specific forms of protest with the creation of a number of new criminal offences. It also significantly expands police powers of stop and search, including searches without suspicion.
- UK Anti-Boycott Bill: On the wrong side of history: The Government's proposed Economic Activity of Public Bodies (Overseas Matters) Bill, commonly referred to as the Anti-Boycott Bill was going through Parliament in January 2024. We supported the broad-based campaign established by the Palestine Solidarity Campaign to pressurise political representatives to drop the bill. Our legal briefing explains what the restrictions government is planning to impose on public bodies, including local authorities, universities and some pension funds, in their exercise of ethical judgment on their financial decisions.

b. Housing, Land and Community Assets

We have continued to provide support services to the domestic abuse sector through second-tier advice and training on the housing rights of survivors via our ongoing partnership with Solace Women's Aid and others in the sector. We also continue to host the Domestic Abuse and Housing Forum, which counts 232 members (2023: 160).

We worked with Law for Life, delivering introduction to Public Law training to grassroots groups and frontline organisations working with people in Temporary Accommodation. We were also able to review some of the issues arising from their work, with a view to assess what could be challenged through the courts.

Our Gentrification Project has flourished in the past 12 months, building relationships and providing legal education and support to estate residents across London. We have also engaged with non-estate redevelopment cases which are related to gentrification, e.g. Friends of Shepherd's Bush Market and Social Housing Action Campaign, and supporting market traders' coalition through pro bono collaboration with Landmark Chambers. Building on the above, we have delivered 'legal education' sessions and created resources to capacity-strengthen groups we work with both through pre- and post- court public meetings, legal education sessions, written materials and blogs. We also share the learnings from the project with other Law Centres and legal professionals, encouraging people to develop similar work. We are also working on two cases in Manchester together with Greater Manchester Law Centre as a way to capacity build other Law Centres to do this work outside London. Dr Joe Penny (UCL Urban Laboratory), who we had commissioned to research the loss of council tenancies across London, is finalising his report on the limits of cross-subsidy and estate demolition, due to be launched in September 2024.

We launched our Gypsies and Travellers Legal Advice Project, beginning to develop strategic relationships with Friends, Families and Travellers, the National Bargees and Travellers Association and van dwellers in Bristol.

We are pleased to work with Harriet Child who joined PILC as a consultant solicitor from CPRE London and support work keeping public land in public hands through the Open Spaces Project.

c. Racial Justice and Migrants' Rights

We continued to work closely with RAMFEL, Revoke and Praxis through training, capacity building, research and strategic litigation in our work challenging injustice in the immigration system. We published and publicly launched the last volume in the Other Voices series entitled 'England took us in..' Polish rough sleepers speak back in November 2023, which also concluded the work we had done with EU rough sleepers since our inception. Since then, we have further developed our partnership with the Roma Support Group through ongoing second-tier advice, training and capacity building, with a particular focus on housing issues affecting Roma communities in London.

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5. Communications

Communications is an essential part of PILC's movement lawyering approach. It has also been a long-standing wish to build our supporter base and publish a newsletter.

We contracted a consultant in September 2023 to develop a communications strategy that would grow the organisation's profile so that the way we communicate matches the quality of our legal work. We also want to increase our influence, better share our work and increase public engagement so that we have a strong supporter base that feels deeply connected to what we do.

The strategy was completed in December 2023 and centres on four pillars:

- Share stories to illustrate the material conditions that PILC clients are facing, by publishing a quarterly newsletter and improving our website;
- Strengthen our power to fight every single case, developing our ability to fundraise from the public;
- Share what we learn in the same way we work: together - whether a case is won or lost, sharing what we learn through public events to reflect, share and promote is essential;
- Join the fight to fight back: galvanize the public to support our work, by engaging with new audiences to support our work.

PILC's first newsletter 'In the Public Interest' was published in March 2024. We will be developing internal systems to implement the strategy in the next period.

6. Fundraising

Fundraising is key to PILC's business model and accounts for 40% of our income over the past 12 months. This enables us to work through our movement lawyering model - developing strategic legal work with marginalised individuals, grassroots groups and frontline organisations whilst delivering legal education and capacity-building. This also enables us to conduct or commission research and advocate on behalf of our clients beyond the courts.

PILC's approach to fundraising mostly focuses on grants from trusts and foundations, both for core and project funds. We were extremely fortunate to be awarded a number of substantial and multi-year grants in the last reporting period. As a result, this year was focused on making sure that we deliver the work on these.

We were awarded three additional grants over the last 12 months:

- Access to Justice Foundation (ILTA) £500,000 over 5 years - core funding
- Baring Foundation awarded £120,000 over 3 years towards the Gentrification Project
- Disrupt Foundation awarded £40,000 over 12 months towards the Gypsies & Travellers Legal Advice Project

We are also grateful to the Joseph Rowntree Charitable Trust for further extending their grant to support the development of our work with Gypsies and Travellers for another 6 months to December 2024.

Going forward, and given the need to increase resources in the central team, we will focus our efforts on raising core funding to ensure infrastructural support is robust and match the ambitions of our legal action.

Fundraising from individual donors is negligible in comparison to income from other sources, accounting for less than 2% of our income during the reporting period. We use Crowd Justice to protect clients from potential adverse costs of bringing legal action, though this does not usually benefit PILC directly. There is a PayPal 'Donation' button on PILC's website, which occasionally receives direct donations from members of the public. Due to the limited nature of this activity we have not sought to register with the fundraising regulator. We also do not directly involve vulnerable people in our fundraising activities. We have not received any complaints about our fundraising activity.

We have set up a Fighting Fund with some of the donations received and a one-off grant from the Access to Justice Foundation (client balance fund), which will enable us to litigate where public funding is not available.

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FINANCIAL REVIEW

We are pleased to report that PILC's financial situation remains strong. Our income has increased significantly in the last 12 months, though there are specific and temporary reasons for that. This means we need to continue managing our resources cautiously going forward and monitoring the long-term financial viability of the organisation.

PILC's gross income was £1,867,295 (2023: £929,524) whilst total expenditure amounted to £1,447,265 (2023: £637,439). This resulted in a net income of £420,030 (2023: £292,085).

Gross income has doubled compared to the last reporting period. This is mainly due to a sharp increase in earned income from public inquiries and includes Counsel Fees (see note 2. below). Given the temporary nature of this earned income, much of it is being reserved and saved for the time being until staff allocated to public inquiries are re-transitioned back into the litigation team. This re-transition will result in costs with no corresponding income, which is why we retain such a surplus in reserves at present.

Total expenditure also increased substantially because it includes £730,398 of legal costs (Counsel Fees and Costs Consultants) up from just £134,040 in 2023. The remaining increase in expenditure is attributable to organisational growth, staff salaries and rising inflation.

a. Statement of Financial Activities

PILC's income can be broadly divided in four categories:

1. Grants from Trusts and Foundations amounted to £471,613 (2023: £342,923), a 38% increase on what had been raised in the previous period. We express our gratitude to:

- o AB Charitable Trust
- o Baring Foundation
- o City Bridge Foundation
- o Disrupt Foundation
- o Garden Court Chambers Special Fund
- o Joseph Rowntree Charitable Trust
- o Matrix Causes Fund
- o Oak Foundation
- o Strategic Legal Fund
- o The Access to Justice Foundation
- o The Legal Education Foundation
- o Trust for London
- o Tudor Trust

2. Earned income from legal work for the year amounted to £1,366,139 (2023: £500,538). These figures include fees for Counsel and Costs Consultants, which total £730,368 (2023: £134,040). The net figure for earned income attributable to PILC is therefore: £635,771 (2023: £366,497), a 73% increase on the last reporting period.

3. Donations from the general public have increased significantly due to our more regular use of CrowdJustice appeals. This amounted to £19,280 (2023: £1,263).

4. Other income from training, consultancy and other miscellaneous income amounted to £7,700, which is more reflective of a long-term trend than the prior reporting period (2023: £48,799), where some compensation had been paid to PILC.

b. Balance Sheet

In line with the rest of the accounts, cash at bank has nearly doubled to £979,969 (2023: £494,938), a net increase of £485,031 (2023: £181,145) on the prior reporting period. In addition to the usual requirements that PILC maintains a substantial cash buffer given the duration of public law cases, lengthy billing procedures and protracted settlements for payment of legal work, we are also preparing for a period of transition where income is likely to go significantly down in the next 2-3 years. The need for increased cash reserves also reflects the steady growth of the organisation and associated expenditure.

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for the year ended 31 March 2024**

Cash and cash equivalents at 31 March 2024 include £23,700 in restricted funds (2023: £10,488), leaving PILC with £956,269 in unrestricted funds (2023: £484,450). This represents a substantial increase in unrestricted cash reserves: £471,819 (2023: £173,580).

Notes 12 and 13 on page 29 of the accounts show a breakdown of PILC's debtors and creditors. Debtors are largely made of trade debtors in the form of payments due from the Covid-19 Inquiry and the Undercover Policing Inquiry. 'Accrued income' represents our Work in Progress (WiP) with a value of £154,886 (2023: £88,695). The increase in the value of the WiP is due to the growth of the team. Other debtors are disbursements we have on cases and that we tend to recoup at the end of cases. Turning to creditors, the highest figure mirrors that of debtors in that they represent monies owed to Counsel for both public inquiries. There is also £162,700 of grants paid in advance, noted as 'other creditors'. Taxation and social security are VAT and PAYE due to HMRC at 31st March 2024.

PUBLIC INTEREST LAW CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

RESERVES POLICY

The Board of Trustees has set a target of retaining free reserves which represent six months' worth of annual operating costs. This amount is reflective of general good practice in the charity sector and is even more important for PILC as it requires higher levels of cash flow due to the nature of its work. PILC's board of trustees consider free reserves to be all available cash at bank excluding restricted and designated funds.

As the organisation is steadily growing, PILC's new free reserves target has increased to £493,567 (2023: £365,877), which corresponds to six months' annual operating costs from the organisational budget (2024-25). These reserves enable the Law Centre to deal with the following contingencies:

- Problems with cash flow due to delay in legal income payments;
- Late payment, reduction or withdrawal of grant funding;
- Reduction in Legal Aid earned income;
- In the event of closure, three months' running costs to wind up the organisation and pay redundancies, leasehold and other liabilities.

Last year, the board had also designated funds against targets as follows:

- £50,000 for unforeseen staffing issues (e.g. sickness, parental leave) - target £50,000;
- £4,908 towards a Fighting Fund - target £50,000;
- £6,667 for replacing essential IT equipment - target £20,000;
- £56,998 to mitigate against the impact of the termination of public inquiries and to cover staff salaries during the transition period back to public law litigation - target £175,000.

This year, the board has increased the targets of its designated funds as per the table below. This is based on:

- a) the growth of the organisation (requiring additional funds for the unforeseen staff issues and the future replacement of essential equipment);
- b) Financial forecasts which inform financial planning over the next 3-5 years;
- c) PILC's commitment towards building a Fighting Fund to take on cases where we cannot obtain Legal Aid.

In summary, total cash at bank less restricted and designated funds leaves free cash reserves to cover six months' budgeted expenditure, as per the table below.

At 31 March 2024

Total cash at bank	979,969	
Restricted funds	23,700	
Unrestricted cash at bank	956,269	
Designated Funds	Allocated	Target
Unforeseen Staffing Issues	100,000	100,000
Fighting Fund	50,000	100,000
Essential Equipment	20,000	30,000
End of Public Inquiries	292,703	295,000
Total designated funds	462,703	525,000
Free Cash Reserves	493,567	

This policy is reviewed annually when the board of trustees considers the end of year projections and the audited accounts.

PUBLIC INTEREST LAW CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

PRINCIPLE RISKS

PILC policies, procedures and systems are now well-established and staff are able to access them online instantly in our Office Manual. We also review them periodically, amending them where necessary or improving them where possible. We have a Compliance plan and maintain a Risk Register, which is updated when new risks are identified. It is reviewed quarterly by the Senior Management Team and the Board of Trustees. Staff are trained annually on safeguarding and data protection. We also have a Business Continuity Plan, which is tested annually.

Staffing on Public Inquiries now accounts for 3 solicitors and 2 paralegals (about 40% of the legal team). This means that we are able to bring a significant proportion of our earned income from this stream of work. However, the UCPI is due to end around March 2026 and the Covid-19 Inquiry may continue a little bit beyond that but is expected to tail off then too. This raises two major concerns. First, we will need to transition staff back to public law, which requires significant amounts of cashflow to ensure we are able to pay salaries whilst they rebuild their caseload and become viable again (estimated at 18-24 months). Second, there remains a risk of over-reliance on income from public inquiries. Whilst we are currently returning considerable annual surplus, we are very careful not to over-expose the organisation. We have set up a new designated fund to plan for that and we are working closely with staff to increase other earned income from litigation and civil claims.

The significant growth of the litigation team over the last 24 months has created a management deficit in the central team. To assist with the legal management of the organisation, a management review identified the need to create a 'head of legal casework' role to work with the Legal Director and focus on managing the litigation team, to ensure high-level of compliance and timely billing. The role is due to start in April 2024. It has also been agreed that a further review of our operational management needed to take place in the first half of next financial year with a view to increase operational management and admin capacity.

Some of PILC's work can be politically sensitive. We have briefed all staff on what constitutes political activity and campaigning under Charity law and the necessity to always work in pursuance of our charitable purpose. We have reviewed our social media policy following updated guidance by the Charity Commission in September 2023. We have also put further mitigation in place in case something were to happen, including additional reporting mechanisms to trustees. The appointment of a communications consultant has also helped to ensure all external communications is done in the pursuit of our charitable objectives.

PUBLIC INTEREST LAW CENTRE

REPORT OF THE TRUSTEES for the year ended 31 March 2024

GOVERNANCE & MANAGEMENT

Amendments to PILC constitution were made at the AGM in November 2023 with a view to change the structure of PILC from a membership to a trust model. It also sought to clarify recruitment of trustees and length of service.

A new 3-year strategic plan was also formally approved by trustees in March 2024. The overall aim of the plan is to consolidate what we have built so far and prepare for a period of transition following the end of two major public inquiries. The new strategic plan is centred around 3 strategic priorities:

- Seeking justice through legal action by continuing to deliver and develop strategic legal action across our existing areas of expertise
- Developing (and articulating) PILC's movement lawyering approach
- Consolidating PILC's organisational growth, by investing in our infrastructure to ensure effective management, high levels of compliance, good governance and all work streams are fully funded.

Board of Trustees

Eric Segal, Gold Miller, Jacqueline Parkes and Kelly Gay all resigned during the reporting period. We are indebted to them for the support they gave us over the past 2-3 years. We recruited David Ncube (as treasurer) and Sam Warwood, both with financial expertise to strengthen scrutiny on the board.

Management Structure

There were no changes to the management team during the period.

Organisational Development

In July 2023, we moved to new offices at the Green House (Ethical Property Ltd) on Cambridge Heath Rd to accommodate a growing staff team. We have also strengthened our cyber security by accrediting with Cyber-Essential Plus.

In August 2023, we were awarded Legal Aid contracts in Public Law, Claims against Public Authorities and Housing from September 2023. We also passed the annual Lexcel audit without any corrective actions.

In December 2023, PILC retained its Law Society's Lexcel accreditation for client care, compliance and practice management. Prior to this, we had also gained accreditation to Cyber Essential in May to strengthen our IT security in .

In January 2024, we outsourced responding to the office phone due to the volume of calls coming in and how much this disrupts staff responding. This will be reviewed after 6 months to ensure the service works for staff but also for prospective clients wishing to reach us.

Finally, staff wellbeing continues to be very important to organisational development and we engage with staff in a variety of ways to ensure they remain healthy and happy at work. Prior to the start of the financial year, a substantial increase in pay was agreed to keep up with inflation. We have also improved our supervision of staff and ensure wellbeing is discussed regularly. We have taken a number of supportive actions as a result and continue to work with staff so that we can improve working conditions whilst remaining viable. Amongst those, we introduced a salary sacrifice scheme to support staff to maximise their pension contributions.

Sarah Looney, supervising solicitor (July 2023), joined the organisation initially as maternity cover and we are delighted she was subsequently confirmed as a permanent employee to further develop our work on racial justice and migrants' rights. Holly Twist (January 2024) joined to assist Keith Coughtrie with the development of the Gypsies and Travellers Legal Advice project.

At 31 March 2024 PILC employs 14 staff/13.5 FTE (2023: 12 staff, 11.5 FTE) and contracts out a self-employed Finance Officer (0.5 FTE), a Communications Consultant (0.3 FTE) and a consultant solicitor.

PUBLIC INTEREST LAW CENTRE

**REPORT OF THE TRUSTEES
for the year ended 31 March 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

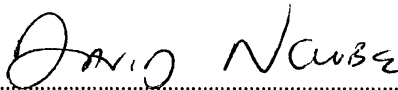
Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2024 was 9. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

Berringers LLP has been re-appointed as the charity's auditor and has expressed its willingness to continue in that capacity.

Approved by order of the board of trustees on *16 September 2024* and signed on its behalf by:


.....
D Ncube - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF PUBLIC INTEREST LAW CENTRE

Opinion

We have audited the financial statements of Public Interest Law Centre (the 'charity') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF PUBLIC INTEREST LAW CENTRE

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and error, we considered the following:

- the nature of the industry, control environment and business performance;
- results of our enquiries to management about their own assessment of the risks of fraud and error;
- the matters discussed among the audit engagement team regarding how and where fraud may occur in the financial statements and any potential indicators of fraud.

Our procedures to respond to risk include the following:

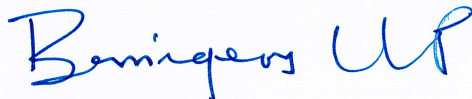
- reviewing the financial statement disclosures and testing to supporting documentation;
- performing analytical procedures to identify any unusual or unexpected areas that may indicate risks of material misstatement due to fraud or error;
- addressing the risk of fraud and error through management override of controls, testing the appropriateness of journals, assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
PUBLIC INTEREST LAW CENTRE**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Berringers LLP
Chartered Accountants
and Statutory Auditors
Lygon House
50 London Road
Bromley
Kent
BR1 3RA

Date: 16.09.2024

PUBLIC INTEREST LAW CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	19,280	-	19,280	35,976
Charitable activities	4				
Legal representation		1,667,519	177,933	1,845,452	892,260
Investment income	3	<u>2,560</u>	<u>3</u>	<u>2,563</u>	<u>1,288</u>
Total		<u>1,689,359</u>	<u>177,936</u>	<u>1,867,295</u>	<u>929,524</u>
EXPENDITURE ON					
Charitable activities	5				
Legal representation		725,754	4,644	730,398	134,040
Staff costs		484,895	138,029	622,924	433,063
Accommodation costs		35,107	-	35,107	24,396
Other support costs		<u>36,788</u>	<u>22,048</u>	<u>58,836</u>	<u>45,940</u>
Total		<u>1,282,544</u>	<u>164,721</u>	<u>1,447,265</u>	<u>637,439</u>
NET INCOME		406,815	13,215	420,030	292,085
RECONCILIATION OF FUNDS					
Total funds brought forward		684,823	10,488	695,311	403,226
TOTAL FUNDS CARRIED FORWARD		<u>1,091,638</u>	<u>23,703</u>	<u>1,115,341</u>	<u>695,311</u>

The notes form part of these financial statements

PUBLIC INTEREST LAW CENTRE

BALANCE SHEET
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	6,868	-	6,868	6,284
CURRENT ASSETS					
Debtors	12	623,027	-	623,027	438,136
Cash at bank		<u>956,269</u>	<u>23,700</u>	<u>979,969</u>	<u>494,938</u>
		1,579,296	23,700	1,602,996	933,074
CREDITORS					
Amounts falling due within one year	13	(494,523)	-	(494,523)	(244,047)
NET CURRENT ASSETS		<u>1,084,773</u>	<u>23,700</u>	<u>1,108,473</u>	<u>689,027</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,091,641</u>	<u>23,700</u>	<u>1,115,341</u>	<u>695,311</u>
NET ASSETS		<u>1,091,641</u>	<u>23,700</u>	<u>1,115,341</u>	<u>695,311</u>
FUNDS	14				
Unrestricted funds				1,091,641	684,823
Restricted funds				<u>23,700</u>	<u>10,488</u>
TOTAL FUNDS				<u>1,115,341</u>	<u>695,311</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 September 2024 and were signed on its behalf by:



.....
D Ncube - Trustee

The notes form part of these financial statements

PUBLIC INTEREST LAW CENTRE

CASH FLOW STATEMENT
for the year ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>485,677</u>	<u>181,525</u>
Net cash provided by operating activities		<u>485,677</u>	<u>181,525</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(3,209)	(1,668)
Interest received		<u>2,563</u>	<u>1,288</u>
Net cash used in investing activities		<u>(646)</u>	<u>(380)</u>
 Change in cash and cash equivalents in the reporting period		 485,031	 181,145
Cash and cash equivalents at the beginning of the reporting period		<u>494,938</u>	<u>313,793</u>
 Cash and cash equivalents at the end of the reporting period		 <u>979,969</u>	 <u>494,938</u>

The notes form part of these financial statements

PUBLIC INTEREST LAW CENTRE

**NOTES TO THE CASH FLOW STATEMENT
for the year ended 31 March 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income for the reporting period (as per the Statement of financial activities)	420,030	292,085
Adjustments for:		
Depreciation charges	2,625	1,984
Interest received	(2,563)	(1,288)
Increase in debtors	(184,891)	(143,772)
Increase in creditors	<u>250,476</u>	<u>32,516</u>
Net cash provided by operations	<u>485,677</u>	<u>181,525</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank	<u>494,938</u>	<u>485,031</u>	<u>979,969</u>
	<u>494,938</u>	<u>485,031</u>	<u>979,969</u>
Total	<u>494,938</u>	<u>485,031</u>	<u>979,969</u>

The notes form part of these financial statements

PUBLIC INTEREST LAW CENTRE
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 20% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

PUBLIC INTEREST LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	19,280	1,263
Exceptional items	<u>-</u>	<u>34,713</u>
	<u>19,280</u>	<u>35,976</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>2,563</u>	<u>1,288</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Grants	Legal representation	471,613	342,923
Legal Income	Legal representation	1,366,139	500,538
Training, services and other income	Legal representation	<u>7,700</u>	<u>48,799</u>
		<u>1,845,452</u>	<u>892,260</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Baring Foundation	64,000	52,400
Strategic Legal Fund	5,546	9,016
The Joseph Rowntree Charitable Trust	30,387	31,625
AB Charitable Trust	32,750	30,000
Oak Foundation	108,000	108,000
Matrix Causes Fund	1,800	1,800
Trust For London	52,500	28,000
Tudor Trust	35,597	26,577
The Legal Education Foundation	70,000	40,833
Access To Justice Foundation	33,333	14,672
City Bridge Trust	23,700	-
Garden Court Chambers Special Fund	4,000	-
Disrupt Foundation	<u>10,000</u>	<u>-</u>
	<u>471,613</u>	<u>342,923</u>

PUBLIC INTEREST LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Legal representation	730,398	-	730,398
Staff costs	615,548	7,376	622,924
Accommodation costs	-	35,107	35,107
Other support costs	4,748	54,088	58,836
	<u>1,350,694</u>	<u>96,571</u>	<u>1,447,265</u>

6. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Staff costs	7,376	-	7,376
Accommodation costs	35,107	-	35,107
Other support costs	47,843	6,245	54,088
	<u>90,326</u>	<u>6,245</u>	<u>96,571</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

	2024 £	2023 £
Wages and salaries	536,507	390,106
Social security costs	38,598	26,876
Other pension costs	40,443	14,010
	<u>615,548</u>	<u>430,992</u>

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

	2024	2023
Legal advice	11	8
Administration	3	3
	<u>14</u>	<u>11</u>

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

PUBLIC INTEREST LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

9. EXCEPTIONAL ITEMS

There were no exceptional items during the year, last year included £34,713 which was donated by Public Interest Law Centre Ltd in relation to a transfer of operations which included the transfer of final cash balance on 26 October 2022 upon cessation of the company. Public Interest Law Centre Ltd is a private company limited by guarantee registered in England & Wales (no. 12133800).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,976	-	35,976
Charitable activities			
Legal representation	754,747	137,513	892,260
Investment income	<u>1,288</u>	<u>-</u>	<u>1,288</u>
Total	<u>792,011</u>	<u>137,513</u>	<u>929,524</u>
EXPENDITURE ON			
Charitable activities			
Legal representation	132,879	1,161	134,040
Staff costs	333,317	99,746	433,063
Accommodation costs	24,396	-	24,396
Other support costs	<u>16,900</u>	<u>29,040</u>	<u>45,940</u>
Total	<u>507,492</u>	<u>129,947</u>	<u>637,439</u>
NET INCOME	284,519	7,566	292,085
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>400,303</u>	<u>2,923</u>	<u>403,226</u>
TOTAL FUNDS CARRIED FORWARD	<u>684,822</u>	<u>10,489</u>	<u>695,311</u>

PUBLIC INTEREST LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023	9,918
Additions	<u>3,209</u>
At 31 March 2024	<u>13,127</u>
DEPRECIATION	
At 1 April 2023	3,634
Charge for year	<u>2,625</u>
At 31 March 2024	<u>6,259</u>
NET BOOK VALUE	
At 31 March 2024	<u>6,868</u>
At 31 March 2023	<u>6,284</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	415,867	324,179
Other debtors	44,579	20,061
Accrued income	154,886	88,695
Prepayments	<u>7,695</u>	<u>5,201</u>
	<u>623,027</u>	<u>438,136</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	259,189	136,738
Taxation and social security	72,634	41,604
Other creditors	<u>162,700</u>	<u>65,705</u>
	<u>494,523</u>	<u>244,047</u>

PUBLIC INTEREST LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

14. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	684,823	406,818	1,091,641
Restricted funds			
Strategic Legal Fund	3,221	(3,221)	-
Joseph Rowntree Charitable Trust	7,267	(7,267)	-
City Bridge Trust	-	23,700	23,700
	<u>10,488</u>	<u>13,212</u>	<u>23,700</u>
TOTAL FUNDS	<u>695,311</u>	<u>420,030</u>	<u>1,115,341</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,689,359	(1,282,541)	406,818
Restricted funds			
Baring Foundation	64,001	(64,001)	-
Strategic Legal Fund	5,548	(8,769)	(3,221)
Joseph Rowntree Charitable Trust	30,387	(37,654)	(7,267)
Matrix Causes Fund	1,800	(1,800)	-
Trust For London	52,500	(52,500)	-
City Bridge Trust	23,700	-	23,700
	<u>177,936</u>	<u>(164,724)</u>	<u>13,212</u>
TOTAL FUNDS	<u>1,867,295</u>	<u>(1,447,265)</u>	<u>420,030</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	400,303	284,520	684,823
Restricted funds			
Strategic Legal Fund	1,215	2,006	3,221
Joseph Rowntree Charitable Trust	1,708	5,559	7,267
	<u>2,923</u>	<u>7,565</u>	<u>10,488</u>
TOTAL FUNDS	<u>403,226</u>	<u>292,085</u>	<u>695,311</u>

PUBLIC INTEREST LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	792,011	(507,491)	284,520
Restricted funds			
Baring Foundation	52,400	(52,400)	-
Strategic Legal Fund	9,017	(7,011)	2,006
Joseph Rowntree Charitable Trust	31,624	(26,065)	5,559
Matrix Causes Fund	1,800	(1,800)	-
Trust For London	28,000	(28,000)	-
Access To Justice Foundation	<u>14,672</u>	<u>(14,672)</u>	<u>-</u>
	<u>137,513</u>	<u>(129,948)</u>	<u>7,565</u>
TOTAL FUNDS	<u>929,524</u>	<u>(637,439)</u>	<u>292,085</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	400,303	691,338	1,091,641
Restricted funds			
Strategic Legal Fund	1,215	(1,215)	-
Joseph Rowntree Charitable Trust	1,708	(1,708)	-
City Bridge Trust	<u>-</u>	<u>23,700</u>	<u>23,700</u>
	<u>2,923</u>	<u>20,777</u>	<u>23,700</u>
TOTAL FUNDS	<u>403,226</u>	<u>712,115</u>	<u>1,115,341</u>

PUBLIC INTEREST LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2024**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,481,370	(1,790,032)	691,338
Restricted funds			
Baring Foundation	116,401	(116,401)	-
Strategic Legal Fund	14,565	(15,780)	(1,215)
Joseph Rowntree Charitable Trust	62,011	(63,719)	(1,708)
Matrix Causes Fund	3,600	(3,600)	-
Trust For London	80,500	(80,500)	-
Access To Justice Foundation	14,672	(14,672)	-
City Bridge Trust	23,700	-	23,700
	<u>315,449</u>	<u>(294,672)</u>	<u>20,777</u>
TOTAL FUNDS	<u>2,796,819</u>	<u>(2,084,704)</u>	<u>712,115</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions during the year, last year there was a transfer of cash totalling £34,713 from Public Interest Law Centre Ltd, a company connected due to key management in common.

PUBLIC INTEREST LAW CENTRE
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,280	1,263
Exceptional items	-	34,713
	<u>19,280</u>	<u>35,976</u>
Investment income		
Deposit account interest	2,563	1,288
Charitable activities		
Grants	471,613	342,923
Legal Income	1,366,139	500,538
Training, services and other income	7,700	48,799
	<u>1,845,452</u>	<u>892,260</u>
Total incoming resources	1,867,295	929,524
EXPENDITURE		
Charitable activities		
Salaries	536,507	390,106
Social security	38,598	26,876
Pensions	40,443	14,010
Non-recoverable disbursements	1,289	2,777
Counsel fees	716,188	130,840
Project costs	684	4,678
Legal Aid costs	14,180	3,200
Professional insurance	2,805	2,472
	<u>1,350,694</u>	<u>574,959</u>
Support costs		
Other		
Rent	33,695	24,000
Rates and water	1,412	396
Insurance	329	323
Telephone	1,890	538
Postage and stationery	3,323	2,528
Sundries	8,751	2,373
Repairs & maintenance	305	158
Advertising & marketing	4,225	2,815
Travel & subsistence	1,340	573
Bank charges	417	520
Subscriptions	2,741	1,676
Carried forward	58,428	35,900

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PUBLIC INTEREST LAW CENTRE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024**

	2024 £	2023 £
Other		
Brought forward	58,428	35,900
Cleaning	741	235
Training costs	4,421	1,275
Computer, software & IT costs	10,903	7,626
Storage & archiving costs	786	680
Legal & professional fees	9,467	7,734
Staff costs	2,955	796
Computer equipment	<u>2,625</u>	<u>1,984</u>
	90,326	56,230
Governance costs		
Auditors' remuneration	<u>6,245</u>	<u>6,250</u>
Total resources expended	<u>1,447,265</u>	<u>637,439</u>
Net income	<u><u>420,030</u></u>	<u><u>292,085</u></u>

This page does not form part of the statutory financial statements