
Lasa Charity UK Ltd

ANNUAL REPORT AND FINANCIAL STATEMENTS

**For the Year Ended
31 March 2024**

Company Number 01794098

Charity Number 800140

Lasa Charity UK Ltd

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Lasa Charity UK Ltd

Reference and administrative details of the charity

Board of Trustees	Jennifer Bernard Annette Figueiredo Andrew Flett Paul Lowenberg Mohammad Marashi Samantha Mauger Gary Vaux
Chair	Jennifer Bernard
Vice Chair	Annette Figueiredo
Treasurer	Andrew Flett
Secretary	Terence Stokes
Chief Executive	Terence Stokes
Company Number	01794098
Charity Number	800140
Registered Office	4 th Floor 18, St. Cross Street London EC1N 8UN
Independent Examiners	Haines Watts Swindon Old Station House Station Approach Newport Street Swindon SN1 3DU
Bankers	National Westminster Bank plc 130 Whitechapel High Street London E1 7PS

Lasa Charity UK Ltd

Annual Report for the year ended 31 March 2024

The Board of Trustees present the Annual Report (and Directors' Report as required by company law) and the financial statements of Lasa Charity UK Limited for the year ended 31st March 2024.

The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in January 2015 and the Financial Reporting Standard (FRS 102 effective 1st January 2015). Lasa's trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing our aims and objectives and in planning our future activities.

Principal activities

The objectives of the charity are:

To relieve poverty by promoting the provision of high-quality independent advice for all and in particular:

- a) to promote the development, improvement, and co-ordination of legal and advice services and to encourage co-operation between agencies providing such services.
- b) to promote and assist in the introduction of information technology in charitable agencies.
- c) to carry out, commission and publish studies and research into the provision of legal advice and voluntary services and to develop policy responses to this research.

Lasa's mission and aims

Lasa provides strategic and innovative services to support the provision of expert independent advice for all.

Lasa aims to see good advice available to all who need it and works to secure this by:

- Providing high quality support services to legal advice and information providers
- Promoting access to advice
- Promoting and developing new approaches to the use of technology in voluntary and community organisations
- Being a source of good practice and innovation.

Background

Lasa was established in 1984 to provide specialist support to advice and information providers. These services include advice, information and support around technology and social welfare law. Lasa also actively seeks to promote the role of technology and advice services with policy makers, central and regional government bodies and funders.

We are an independent organisation providing services to a wide range of other organisations including front line advice providers, advice networks, national and regional organisations with an advice and information function, local community groups, public-sector organisations such as housing associations, private sector organisations including private practice solicitors, barristers' chambers, local authorities and government departments, including HMRC, the Tribunal Service and the DWP.

Our work provides public benefit by improving the quality of advice and practical assistance provided by these organisations, in most cases free at the point of delivery to members of the public. In addition, we continue to champion the importance of technology in supporting the work of front-line advice agencies, enabling these organisations to provide improved or more cost-effective services to the public.

The services we provide are delivered through our websites, rightsnet and advicelocal, and our AIMS software. They are accessed by organisations across the UK.

Overview of the work of Lasa in 2023-24

Our work continued to ensure we offered the support the sector, and the communities they serve needed. The cost-of-living crisis continued to affect people with higher fuel and food cost and advice services faced ever increasing demand for their services.

We continued to provide our social welfare law update pages on rightsnet, providing the latest news and case law developments, across five areas of social welfare law: welfare benefits, debt, housing, employment, and community care; and maintain our online forums to facilitate discussion and casework support.

Through advicelocal we gave people the information they needed and connected them to local sources of help and support across the UK.

We were also able to access funding to continue to support the delivery of social welfare law services; rightsnet, advicelocal and our suite of web tools across the UK with core funding from City Bridge Foundation, HMRC and Trust for London.

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Annual Report for the year ended 31 March 2024

During the year earned income from subscriptions increased but income from job ads on rightsnet declined as the sector faced another challenging year in terms of resourcing and investment.

We continued to be active in influencing policy, for example through our work on rightsnet and through our close working relationship with, amongst others, the Law Centres Network, Advice Services Alliance, AdviceUK and Citizens Advice. In addition, we were represented on the executive committee of the National Association of Welfare Rights Advisers, are active participants in the Department for Work & Pensions' Stakeholder Forum and one of our staff was accepted as a member of the Social Security Advisory Committee.

We also continued to contribute to the campaign around access to justice and the monitoring of the effects of changes to Social Security Law through the facilitation of the rightsnet online discussion forums and through our contact with the Legal Aid Practitioners Group, LawWorks, Advocate, Legal Action Group and the All Party Parliamentary Committee's on Access to Justice and Universal Credit.

In a difficult climate with huge pressures on funding we have been able to maintain some of our funding streams and generate income to continue the delivery of our vital support services. This has been made possible not only by the fantastic work of the staff team but also by the continued commitment of the Board to the delivery of free or low-cost support to a cash strapped sector. During the year 2023-24 Lasa employed 8 staff and continued to work with associates and in partnership to deliver our core services.

Our ability to respond quickly to emerging issues throughout the year was helped by being a dispersed and virtual organisation.

Social welfare law support services

Our social welfare law support services provide advice and information across 5 areas of social welfare law – welfare rights; debt; housing; employment and community care to advice organisations across the UK. Each year we deliver support to tens of thousands of advisers working with some of the most disadvantaged and marginalised communities.

The government welfare reform agenda, local authority and other funding cuts continued to have a significant impact on frontline advice organisations. However, whilst the advice sector is changing as a result, our social welfare law services remain vital to the response to emerging issues. Our resources are more important than ever as the cost-of-living crisis brings increased indebtedness, issues of insecure housing and insecure employment place huge demands on an under resourced legal and advice sector.

With advice organisations facing increased pressures, there continues to be a high level of demand for our range of social welfare law support services, with thousands of advice organisations across the UK subscribing to our rightsnet website, accessing peer-to-peer support through our discussion forums, accessing training through our national listing of courses and through job postings on rightsnet.

We provide support to frontline advice and information providers who work with some of the most marginalised communities, including families living in poverty, people with disabilities, those with health problems or mental health issues, and BME communities. We work across the spectrum of advice-giving organisations, including frontline voluntary and community sector organisations; local authorities; social care organisations; housing associations; law centres and pro bono clinics, enabling them to deliver effective, high-quality services.

Rightsnet

Established in 1998, www.rightsnet.org.uk provides a daily update service across the social welfare law areas – welfare rights; debt; housing; employment and community care – delivering news and case law updates to thousands of frontline advisers, policy makers and staff of government departments across the UK.

In the last year the rightsnet team published user-friendly summaries of all the latest statutory instruments, DWP and HMRC guidance, consultation, and policy documents - all brought together and summarised within 24 hours of their issue - in addition to case law from the Upper Tribunal and the higher courts including the Court of Appeal, Supreme Court and European Courts.

Users of the service include frontline voluntary and community sector organisations across the UK, including every Citizens Advice; all law centres; AdviceUK members; local authorities; private practice solicitors; barrister chambers; the Tribunals Service; and the DWP.

Peer support and professional development

During the year we continued to provide online support for voluntary and community sector advisers across the UK to assist in their delivery of advice and guidance on social welfare law. We provided casework support, through our rightsnet discussion

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Annual Report for the year ended 31 March 2024

forums, to frontline advisers at a time when many advice organisations are finding it more and more difficult to find specialist services to refer their clients to.

Through our online forums advisers from across the UK can share their experience and expertise, supporting each other in finding answers to their case work queries for the benefit of their clients. In the last year advisers made over 10,000 contributions to the forums, which were viewed by others more than 3 million times. In this way the service achieves a reach and scale that would not be possible through more traditional means of delivery.

Our peer support work helps to demonstrate the key role that technology can play in helping third sector organisations remain effective and efficient deliverers of services. Harnessing the potential of online technologies to deliver advice support and information, broadening reach, and reducing costs.

Welfare benefits training listings

Rightsnet provides a free listing service for all the major social welfare law training providers giving access to affordable and accessible welfare rights training events for a range of organisations - including local and national charities, disability groups, local authorities, housing associations and legal firms.

Daily updates

Available from our rightsnet website our daily email update - read by thousands of advisers across the UK - contains information designed to help advisers keep up to date with the latest social welfare law developments; sector job vacancies and volunteering opportunities; and training.

Revenuebenefits

In partnership with the Low Incomes Tax Reform Group and funded by HMRC, we also continued to deliver www.revenuebenefits.org.uk, which provides access to the latest information on HMRC products. The site is referred to by DWP guidance as a source of expert and accurate information and. Revenuebenefits has won a Technological Innovation prize at the *LexisNexis Taxation Awards*.

Advicelocal

Launched in 2017 **advicelocal** is our local guide to help with benefits, work, money, housing problems, and more. Users can find tailored information for their area, including details of independent advice organisations who can help with the advice and support they need, as well as national resources from organisations such as Citizens Advice, Shelter, Advicenow and AgeUK. In 2017 it was a finalist in the 'Access to Justice through IT' category at the Legal Aid Lawyer of the Year awards.

The service provides locally tailored information and support across seven areas of social welfare law: welfare benefits and tax credits; council tax, including exemptions and discounts; debt and money advice; housing and homelessness; employment and work issues; disability and social care; and asylum and immigration. In addition, a 'Find an adviser' feature provides users with access to a free directory of local advice providers across the UK. The previous year we were successful in securing funding from the Greater London Authority as part of the Mayor of London response to the cost-of-living crisis. This enabled us to carry out changes to the advicelocal website to improve the way that people can interact with the content by a new method rather than just postcode search resulting in a guided pathway for Londoners <https://advicelocal.uk/london>

Web tools

We also deliver a series of **web tools** on universal credit, personal independence payments, and the work capability assessment.

In response to feedback from frontline advisers, we developed a series of web tools, to support caseworkers and assist citizens' access to justice in relation to social welfare law issues.

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Our web tools are:

- <https://advice.local.uk/> designed to help people seek early advice and find details of support available locally. It also includes information about their rights and entitlements, and independent advice organisations in their area who can help them get the assistance they need.
- <https://pipinfo.net/> and <https://wcainfo.net/> designed to support advisers in dealing with questions relating to personal independence payment and the work capability assessment, helping them to make new claims, and to support clients to challenge decisions, as well as keeping abreast of all new case law impacting on the two benefits.
- <https://universalcreditinfo.net/> originally developed to track the roll-out of UC and then becoming a myth buster to help with common misconceptions and misunderstandings, the web tool has now become a repository of all the legislation and caselaw pertaining to Universal Credit.

Our webtools are a low cost means of delivering vital information to end users and we are planning to develop more of them in partnership with others to meet identified information and advice needs.

User Feedback on our services

'By far the fastest ... most user-friendly way to keep right up-to-date' ... 'Essential to the job, I can't imagine being without it' ... 'Transforms welfare rights advice, it's absolutely brilliant' ... 'Seems to get better each week'.

'For me as a Tribunal Judge, rightsnet is the most up to date and user-friendly source of news about court and upper tribunal cases. This is the information that's most important for my role'.

'If I'm unsure of something it is great to know that we can check something out on Rightsnet and if necessary verify a situation with other advisors on the Discussion forum. It is an excellent resource to have and obviously anything that helps our knowledge as advisors is going to be beneficial to the clients'.

*'In brief, I think **rightsnet** is the most wonderful tool ever, I would be lost without it. It is invaluable.' 'It's impossible to overstate the difference rightsnet has made to my work and how it has impacted on my clients. Suffice to say without having access to rightsnet, I probably wouldn't be in paid or unpaid advice work. rightsnet is the University of Welfare Rights'.*

'rightsnet has not only helped improve the knowledge, quality and expansion of the area of my work, it has assisted me with providing third tier advice work, training and update information in order to help support and guide other advisers to help their clients. rightsnet has been a valuable source of reference for me, especially when I am unable to access other materials needed in order to do my job adequately'.

'In brief, I think rightsnet is the most wonderful tool ever, I would be lost without it. It is invaluable'.

'rightsnet is THE essential tool to keep up to date and to use as reference source, with links to legislation etc. I ensure that all my staff see relevant news items, on a daily basis'.

'rightsnet is an invaluable source of current and easily accessible information and source material for welfare rights advice and a useful sounding board for working through areas of uncertainty, particularly for those of us working on our own and having no other possibility of discussion on complex topics.'

'rightsnet is the first place I look for details of new regulations, caselaw etc. as it is so quickly updated it means I can spend more time advising other CAB workers on how to help their clients. The discussion forum is also helpful to identify new points to argue if a client has been refused benefit and is useful for the sharing of tips and tactics which clients ultimately benefit from.'

'It's very re-assuring to have a service which on a daily basis is monitoring changes within the welfare rights field and reporting such changes. I personally would not have the time to trawl through all the primary sources of such information.'

'rightsnet is an invaluable tool for me as a welfare benefits supervisor both in my own work and in supervising benefits staff and supporting staff in other areas of law. It is so fantastic to have all the news updates and new caselaw in one place, it helps me keep up to date and keeps my work as accurate as possible. I do not know where I'd be without it!'

'People receive better benefits advice through services such as rightsnet' (The Cabinet Office).

'As far as online services are concerned, there is little to beat rightsnet. This site contains a wealth of resources for people working in the welfare benefits field.' (Sweet & Maxwell, publishers of the Social Security Law Volumes).

'Sites like rightsnet ... provide ways for people to get access to information and informal advice online which would be very hard to get any other way' (Former Work and Pensions Minister).

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'You provide a very comprehensive signposting service to individuals wanting to look at the social care on offer across a range of organisations in their postcode area.' - ME Association.

'I used this resource (advice local) for the first time today and found a route to assisting a client regarding legal aid assistance. Very useful, saved me a lot of time making numerous calls. A very positive start. Good to see my own organisation featured too.' - Croydon Mencap.

'The local authority and national resources results work really well, as does the map. We have also tested the site on a mobile and it looks great.' - Carers Trust.

"Simply the best PIP resource on the net" - Local Authority Welfare Rights Service

"This is very helpful. Why can't DWP make benefits this simple?" - BBC journalist

"What a fabulous concept" - MP caseworker

"This is an excellent resource. Well done to all those involved": - Citizens Advice Middlesbrough

"Fantastic resource" - Citizens Advice Dorchester

"Another fantastic and invaluable resource" - Reading Community Welfare Rights Unit

"Wow, what a fantastic resource, thanks to all at rightsnet for this" - Age UK

"I would like to let you know how useful ... students have found the pipinfo website to be ... a massively valuable resource" - Staffordshire University

"Just as you think rightsnet can't get more superb! It just rolls on and gets even.....sorry run out of superlatives! Just keep on innovating!"

"I depend on rightsnet so much, to keep me up to date with so many issues, resources, caselaw etc. The discussion forum is invaluable and a great source of information. "

"Couldn't imagine trying to provide advice without the rightsnet forums."

'@advice local your website looks fantastic! So useful, easy to navigate and with lots of potential to grow! Alone in London.'

'Many thanks for this – a great resource.' Eaves Alice Project, Lifeskills

'We recently formed a network of local advice agencies, and we identified a lack of awareness among clients and professionals of the range and remit of available services, so we planned to develop an online directory. However, once we saw advice local we decided it ticked all the boxes. We didn't need to develop a directory specifically for our borough, the range of features and search functionality is far beyond what we would have been able to achieve.' Greenwich Community Advice Network (GCAN)

a2jtech

During the year Lasa continued to develop <https://a2j.tech/> - a sector resource to share good practice in the use of tech to benefit advice delivery and access to justice. We delivered an online platform in 2020, with the support of the Access to Justice Foundation, to help shine a light on the great work being done across the access to justice sector in using tech in the delivery of services, and what's working. We have maintained it as a free resource ever since.

AIMS contact management database

Our technology-based systems include our AIMS enquiry and case-recording system (www.rightsnet.org.uk/aims), an easy-to-use, affordable contact management database.

Our Advice & Information Management System (AIMS) continues to meet the needs of a wide range of advice organisations.

AIMS enables advice services to accurately record and report on all the issues, work and outcomes relating to their client services. It is an essential tool in the effective management of advice organisations and client casework.

The free version and demonstration version of the database are available for download from www.rightsnet.org.uk/aims

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"It's a great system, easy to use, helps with the case work, and has really useful reports. It has halved the time I spent collating information for management reports". Newcastle City Council Welfare Rights Service

"We think AIMS is great and we were keen to make even more use of it as an organisation. So we engaged AIMS' consultancy services to help us bring a new service on board, so we could all share the one database. We had a great experience and Phil really listened to what we were trying to do, understood our work and helped us set up some practical, easy ways for both projects to use AIMS. Everyone is happily using AIMS and all our work is covered." Royal British Legion

In response to user feedback we continue to develop AIMS to best meet the needs of users and to ensure that it supports them in their vital delivery of front-line services. Together with our IT partner Blue Planet we are now able to deploy AIMS as a cloud service.

Policy Development

During the year we continued to report on advice policy news and maintained close links with key partner organisations including AdviceUK, AgeUK, Youth Access, Citizens Advice, Child Poverty Action Group, Advice Services Alliance, and the Law Centres

Network. We also continued, with the Equalities and Human Rights Commission, a dedicated forum on rightsnet to enable the Commission to engage the advice-giving community in helping them to explore emerging areas of concern in social welfare law with regards to equalities and human rights.

Our rightsnet discussion forums also have an important social policy function, allowing advisers to share their experiences and highlight issues that are having a real impact on people's lives and continues to be used as a substantial evidence base. The contributions to the various rightsnet forums are used to prepare representations in the courts, and in parliamentary committees, to challenge illegal and unjust practices and legislation.

We continue to seek acknowledgement of, and support for our online forums to lever this cross-sector collaboration and restate our commitment to working in partnership with other social justice organisations to maintain this unique resource.

Future plans

We continue to take steps to maximise our unrestricted income from our services and acknowledge the vital support of grant income to enable us to continue with our low cost or free resources to support the work of the sector. We will continue to monitor changes to welfare benefits and developments around new technology that may provide opportunities for us to develop new services to meet the needs of the sector. Indeed, Lasa has a history of developing innovative ideas for new projects and programmes.

We will continue to engage with government on its plans for reform and to make the case for the essential value of advice support services.

Financial review

Lasa incurred a net loss of £35,813 for the year. Lasa now has an accumulated funds surplus of £253,140 (2023 £288,953) attributable to unrestricted funds.

During the course of the year although we were successful in securing some grant funding and generating earned income, we faced a challenging year with regards to both sources of support for our work.

There were no balances on restricted funds to be carried forward as at 31st March 2024 (2023 £nil).

Principal funding sources

Lasa generates income from the services provided to front line advice organisations and from government organisations. These services are enhanced by the receipt of grants. Grants for the year, amounting to 24% (2023: 38%) of the total income, were received from HMRC, Trust for London, and City Bridge Foundation.

Pay Policy

Lasa seeks to ensure that staff are paid a salary that is commensurate with their role, and in keeping with equivalent roles in similar charities. Within Lasa staff fulfilling equivalent roles are paid the same salary. Lasa is a living wage employer with all staff paid with reference to the London Living wage. The Chair, Treasurer and CEO review all salaries as part of the annual budget

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planning process to ensure that they are kept in line with the above principles. If any increases are identified the CEO is tasked with preparing a recommendation to the Board of Trustees, who then decides if that is both appropriate and affordable, and their decision is then implemented.

Key management personnel

Together with the Board of Trustees the key management personnel are the CEO and the Heads of Social Welfare Law and Finance. Total expenditure on these roles including travel loans is £236,078 (2023 £223,301).

Investment Policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment. The policy of the Board of Trustees is to invest the amount that it has available together with grants received in advance in a special interest-bearing account with our normal bankers.

Reserves Policy

The Board of Trustees has examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby free reserves used for core Lasa projects and not committed or invested in tangible fixed assets held by the charity should ensure that the Charity remains a going concern (agreed by Trustees in 2024). The free reserves are

needed to meet the working capital requirements of the charity and the Board of Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in core funding.

The present level of unrestricted funds available to the charity is £253,140. The amount of free reserves as at 31st March 2024 is £248,865

Risk assessment

The Board of Trustees has agreed a risk management strategy, to highlight some of the key risks, which comprises:

- an annual review of the risks the charity may face
- the establishment of systems and procedures to mitigate against risks identified; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Although many factors are considered the key risks that are actively managed are reductions in earned income and grant funding as well as the potential impact of the loss of key personnel. This is reviewed every year.

Structure and governance

Lasa Charity UK Ltd is a company limited by guarantee governed by its memorandum and articles of association, last amended on 26th September 2006. It is registered at Companies House under the number 01794098. The Charity Commissioners have registered the company as a charity under the number 800140.

Governance issues

Lasa is governed by a Board of Trustees who met four times during the reporting period. The Board ensures that there is an appropriate strategic plan for the organisation and that this is carried out effectively. The day-to-day management of the charity is delegated to staff through the Chief Executive Terence Stokes.

During the year Jennifer Bernard was Chair of the Board, the Vice Chair was Annette Figueiredo and the Treasurer was Andrew Flett.

A process is in place for new trustees to be provided with a detailed induction pack that includes relevant policies and procedures, insurance and contracts that the Board are party to together with a copy of the Memorandum and Articles of Association and other key documents. There is an annual away day for the Board and any new trustees are given a full induction (in several sessions) with the Chair and CEO of Lasa as well as opportunities to meet relevant staff and contribute expertise at all levels of the organisation.

The Board continued its procedure for declaring and recording conflicts of interest. Regular risk analyses were carried out covering both financial and other risk areas for Lasa. Policies and procedures continue to be reviewed and updated as appropriate.

Disclosure of Related Party

None of the trustees received remuneration or other benefits from their work with Lasa.

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Board of Trustees

The members of the Board perform the role of directors in company law and are the trustees in charity law. Those who served during the year were:

- Jennifer Bernard Chair
- Annette Figueiredo Vice-Chair
- Andrew Flett Treasurer
- Paul Lowenberg
- Mohammad Marashi
- Samantha Mauger
- Gary Vaux

Membership of the Board of Trustees is open to:

- a) not more than sixteen persons nominated by the members of the Company to serve on the Board by virtue of their direct experience of advice work or their skills, experience, or other such qualification: and
- b) not more than 2 people co-opted by the Board of Trustees.

Each Board Member has one vote, and the Chair has a second casting vote.

Statement of the Board of Trustees responsibilities

Company law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the Board of Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue its activities.

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

In determining how amounts are presented within items in the Statement of Financial Activities and Balance Sheet the Board of Trustees have had regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

So far as the Board of Trustees are aware at the time the report is approved:

- there is no relevant financial information of which the company's examiners are unaware, and
- the Board of Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and to establish that the examiners are aware of that information.

This report was approved by the Board of Trustees on the 25th June 2024 and signed on behalf of the Board of Trustees by:

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Jennifer Bernard (Chair)

Andrew Flett (Treasurer)

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Independent Examiners report for the year ended 31 March 2024

Independent Examiner's Report to the Trustees of Lasa Charity UK Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024 which are set out on pages 12 to 23.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.

S Plumb ACA

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Date

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Statement of financial activities (incorporating Income and Expenditure account) for the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Charitable activities	2	295,064	93,242	388,306	511,685
Investments	4	4,719	-	4,719	1,923
Total income		299,783	93,242	393,025	513,608
Expenditure on:					
Raising funds		29,272	-	29,272	23,024
Charitable activities	5	306,324	93,242	399,566	421,834
Total expenditure		335,596	93,242	428,838	444,858
Net income/(expenditure)		(35,813)	-	(35,813)	68,750
Transfer between funds		-	-	-	-
Net movement of funds		(35,813)	-	(35,813)	68,750
Reconciliation of funds					
Total funds brought forward	15	288,953	-	288,953	220,203
Total funds carried forward		253,140	-	253,140	288,953

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 15-23 form part of these financial statements.

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Balance sheet at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	12	4,275	4,623
Current Assets			
Debtors	13	68,258	118,995
Cash at bank and in hand		322,764	330,256
		391,022	449,251
Creditors: Amounts falling due within one year			
Current Liabilities	14	(142,157)	(164,921)
Net Current Assets		248,865	284,330
Total Assets less current liabilities		253,140	288,953
Net Assets		253,140	288,953
Funds			
Unrestricted Funds	15	253,140	288,953
Restricted Funds	15	-	-
Total Funds		253,140	288,953

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- (1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- (2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board of Trustees on the 25th June 2024 and signed on its behalf by:

Jennifer Bernard (Chair)

Andrew Flett (Treasurer)

The notes on pages 15-23 form part of these financial statements.

Lasa Charity UK Ltd

Statement of cash flows for the year ended 31 March 2024

	2024 £	2023 £
Cash flow from operating activities	(11,361)	49,794
Net cash flow from operating activities	(11,361)	49,794
 Cash flow from investing activities		
Payments to acquire tangible fixed assets	(850)	(4,721)
Interest received	4,719	1,922
Net cash flow from investing activities	3,869	(2,799)
 Net (decrease)/ increase in cash and cash equivalents	(7,492)	46,995
 Cash equivalents at 31 March 2023	330,256	283,261
Cash equivalents at 31 March 2024	322,764	330,256
 Cash and cash equivalents consists of:		
Cash at bank and in hand	322,764	330,256
Cash equivalents at 31 March 2024	322,764	330,256

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2024 £	2023 £
Net expenditure for the year	(35,813)	68,750
Interest receivable	(4,719)	(1,923)
Depreciation and impairment of tangible fixed assets	1,198	98
Increase/(Decrease) in debtors	50,737	(6,396)
(Increase)/Decrease in creditors	(22,764)	(10,735)
Net cash flow from operating activities	(11,361)	49,794

Lasa Charity UK Ltd

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Watson House, 54 Baker Street, London, W1U 7BU.

1. ACCOUNTING POLICIES

A summary of the principal accounting policies, all of which have been applied consistently throughout the year and with the preceding year, is set out below.

Basis of preparation of financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The presentational currency is sterling rounded to the nearest pound.

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 FRS102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006.

The charity constitutes a public benefit entity.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern.

Income recognition

Voluntary income comprises donations. This income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contracts for the provision of services and grant funding which is subject to specific performance conditions. Income from the provision of services is recognised as earned as the related services are provided and is stated after discounts and net of VAT. Grant income included in this category is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. It is only deferred when:

- The donor or grantor specifies that the donation or grant is to be used in future accounting periods, or
- The donor or grantor has imposed conditions which must be met before the charity has unconditional entitlement to its receipt.

Deferred income includes training fees and subscription income received in advance of the training taking place or the subscription being used.

Grants received for services and activities which are not completed at the year-end are included in income at the full amount and the unused portion is carried forward in net incoming resources at the end of the year.

Expenditure recognition

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied.

- Charitable activities include expenditure associated with specialised advice, training and ICT support services and include both the direct and support costs relating to these activities.
- Governance costs include the cost of the preparation and examination of the statutory accounts, the costs of trustees' meetings, the cost of any legal advice to trustees on governance or constitutional matters, and the cost of staff on these matters.

Lasa Charity UK Ltd

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Support costs include central functions and have been allocated to activity cost categories on the basis of staff involved in the activity.

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets and depreciation

Tangible fixed assets with a value of £1,500 or more are capitalised at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	20% to 33%	Straight line
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Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred on a straight-line basis.

Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus.

Funds structure

The charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

All other funds are unrestricted income funds. The funds held in each of these categories are disclosed in note 15.

Employee benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service. Termination benefits, including redundancy costs, are recognised when the company has an obligation to pay the benefits and they can be measured reliably.

Pensions

The company has a defined contribution pension scheme. The company contributes 8% of gross salary to the scheme. The charge to the Statement of Financial Activities represents the amounts payable to the funds during the year.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. See Note 18 for further details.

Lasa Charity UK Ltd

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

2 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Grants	Other Income	2024 Total	2023 Total
	£	£	£	£
Technology Services	-	33,325	33,325	34,190
Social Welfare Law	93,242	261,739	354,981	477,495
	93,242	295,064	388,306	511,685

Income from charitable activities was £388,306 (2023 - £511,685) of which £93,242 (2023 - £192,819) was attributable to restricted and £295,064 (2023 - £318,866) was attributable to unrestricted funds.

Incoming resources above and total resources expended in note 5 include both restricted and unrestricted income and expenditure. Incoming and outgoing resources for restricted funds in note 15 only include restricted income and expenditure.

Other income includes income from the sale of software licenses, subscriptions, and job adverts

3 GRANTS

	2024 Total	2023 Total
Receivable in the year	£	£
The City Bridge Trust	43,188	51,175
Legal Education Foundation	-	50,004
Trust for London	31,304	28,000
HM Revenues & Customs	18,750	24,996
Greater London Authority (GLA)	-	38,644
	93,242	192,819

Purpose of grants:

The City Bridge Trust - To increase engagement with rightsnet, providing services to address challenges faced by disadvantaged communities across London.

Trust for London - Towards the salary of Lasa's (rightsnet) resource writer and editor.

HMRC - Towards the Revenue Benefits website

4 INVESTMENTS

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
Interest - deposits	4,719	-	4,719	1,923
	4,719	-	4,719	1,923

Lasa Charity UK Ltd

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

Income from investments for the current and prior year was all unrestricted.

5 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct Staff Costs	Activities undertaken directly	Support costs	2024 Total	2023 Total
	£	£	£	£	£
Technology Services	20,076	1,665	15,390	37,130	12,612
Social Welfare Law	196,286	15,672	150,478	362,436	409,222
	216,362	17,337	165,868	399,566	421,834

Charitable expenditure for the year was £399,566 (2023 - £421,824) of which £93,242 (2023 - £129,776) were attributable to restricted funds and £306,324 (2023 - £235,196) were attributable to unrestricted funds.

6 SUPPORT COSTS

	Raising Funds	Technology Services	Social Welfare Law	2024 Total	2023 Total
	£	£	£	£	£
Staff Costs	22,292	11,721	114,598	148,611	110,258
Governance	933	490	4,795	6,218	7,427
Finance	2,709	1,424	13,927	18,060	17,203
Information technology	1,230	647	6,321	8,197	7,384
Depreciation	180	94	924	1,198	98
Office costs (incl. rental)	262	138	1,349	1,749	2,630
Pension contributions	1,661	873	8,539	11,073	7,901
Human Resources	-	-	-	-	600
Other costs	5	3	25	33	6
	29,272	15,390	150,478	195,139	153,507

Support costs are allocated to the project or activity on the basis of staff time involved in the project or activity.

7 GOVERNANCE OF THE CHARITY

	2024 Total	2023 Total
	£	£
Independent examination	3,000	3,200
Insurance	2,523	2,280
Other costs	695	1,947

Lasa Charity UK Ltd

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

6,218	7,427
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8 NET INCOMING/(OUTGOING) RESOURCES

	2024 Total	2023 Total
	£	£
Depreciation of chargeable fixed assets		
owned by the company	1,198	98
Independent Examiner's Remuneration		
independent examination services	3,400	3,200

9 TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The trustees neither received nor waived any remuneration during the year (2023: £nil)

The total amount of employee benefits received by key management personnel is £236,078 (2023: £223,301). The Trustees consider themselves, the CEO and the Heads of Social Welfare Law and Fundraising and Monitoring to comprise of the key management personnel.

No trustees received any form of reimbursement for expenses during the year (2023: £nil).

10 STAFF COSTS

	2024 Total	2023 Total
	£	£
Staff costs were as follows:		
Wages and salaries	320,644	318,582
Social security costs	29,555	30,687
Pension costs	25,848	25,495
	376,047	374,764

The average number of staff during the year was 8 (2023: 7.42).

Two employees received emoluments in the band £60,000 to £70,000 per annum (2023 - 2).

11 TAXATION

The company is a charity within the meaning of Paragraph 1, Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charges have arisen in the charity.

Lasa Charity UK Ltd

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

12 TANGIBLE ASSETS

	IT Hardware	Total
	£	£
Cost:		
As at 1 April 2023	11,903	11,903
Additions	850	850
Disposals	-	-
As at 31 March 2024	12,753	12,753
Accumulated Depreciation		
As at 1 April 2023	7,280	7,280
Disposals	-	-
Charge for the year	1,198	1,198
As at 31 March 2024	8,478	8,478
Net book value		
As at 1 April 2023	4,623	4,623
As at 31 March 2024	4,275	4,275

13 DEBTORS

	As at 31 March 2024	As at 31 March 2023
	£	£
Trade debtors	63,672	107,291
Prepayments and accrued Income	4,586	11,637
Other debtors	-	67
	68,258	118,995

14 CREDITORS

	As at 31 March 2024	As at 31 March 2023
	£	£
Trade Creditors	755	5,032
Accrued expenditure	11,177	11,835
VAT payable	11,460	11,545
Social Security and other taxes	8,799	9,285
Deferred income	109,966	127,224
	142,157	164,921

Lasa Charity UK Ltd

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

DEFERRED INCOME

	2024	2023
	£	£
As at 1 April 2023	127,224	134,305
Less amount released to incoming resources	(127,224)	(134,305)
Plus amount deferred in the year:		
Grants	-	-
Contracts, subscriptions and training income	109,966	127,224
	<u>109,966</u>	<u>127,224</u>

15 STATEMENT OF FUNDS

Current Year	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General fund	288,953	299,783	(335,596)	-	253,140
Total Unrestricted Funds	<u>288,953</u>	<u>299,783</u>	<u>(335,596)</u>	<u>-</u>	<u>253,140</u>
Restricted Funds					
Technology Services	-	-	-	-	-
Social Welfare Law	-	93,242	(93,242)	-	-
Total Restricted Funds	<u>-</u>	<u>93,242</u>	<u>(93,242)</u>	<u>-</u>	<u>-</u>
Total Funds	<u>288,953</u>	<u>393,025</u>	<u>(428,838)</u>	<u>-</u>	<u>253,140</u>

Restricted funds

Technology services - Undertakes specific projects and activities which receive restrictive funding. Funds are received for activities within the technology advice project areas, and technology support services to the sector.

Social Welfare - Undertakes specific projects and activities which receive restrictive funding, including: Trust for London, HMRC and City Bridge Foundation.

Funds are received for activities within the welfare rights service, rightsnet, advicelocal, revenue benefits website and web tools.

Unrestricted funds

There were no designated funds at the year-end (2023 £nil)

Free unrestricted funds at 31 March 2024 are £248,865 (Unrestricted funds excl Fixed assets).

Lasa Charity UK Ltd

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

Prior Year	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General fund	220,203	320,789	(272,152)	20,113	288,953
Total Unrestricted Funds	220,203	320,789	(272,152)	20,113	288,953
Restricted Funds					
Technology Services	-	-	(633)	633	-
Social Welfare Law	-	192,819	(172,073)	(20,746)	-
Total Restricted Funds	-	192,819	(172,706)	(20,113)	-
Total Funds	220,203	513,608	(444,858)	-	288,953

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Current Year	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fund balances at 31 March 2024 are represented by:			
Tangible fixed assets	4,275	-	4,275
Current assets	391,022	-	391,022
Current liabilities	(142,157)	-	(142,157)
	253,140	-	253,140

Prior Year	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets	4,623	-	4,623
Current assets	449,251	-	449,251
Current liabilities	(164,921)	-	(164,921)
	288,953	-	288,953

17 CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

At the end of the year, there were no other capital commitments, contingent liabilities, or other financial commitments for which full provision has not been made in these financial statements.

Lasa Charity UK Ltd

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

18 FINANCIAL INSTRUMENTS

At the balance sheet date, the Charity held the following:

	2024	2023
	£	£
Financial Assets		
Cash at bank and in hand	322,764	330,256
Trade debtors	63,672	107,291
Accrued income	4,586	11,637
	<u>391,022</u>	<u>449,184</u>
	2024	2023
	£	£
Financial Liabilities		
Trade Creditors	755	5,032
Accrued expenditure	11,177	11,835
	<u>11,932</u>	<u>16,867</u>

Financial Assets

Financial assets that are debt instruments measured at amortised cost comprise the following items:

19 RELATED PARTY TRANSACTIONS

No related party transactions took place during the year.