

**LAW FOR LIFE: THE FOUNDATION FOR PUBLIC LEGAL
EDUCATION**

(Company limited by guarantee no. 07695486
registered charity no. 1143589)

REPORT AND FINANCIAL STATEMENTS

PERIOD ENDED 30 JUNE 2020



REPORT AND FINANCIAL STATEMENTS
For the period from 1 April 2019 to 30 June 2020

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LAW FOR LIFE: THE FOUNDATION FOR PUBLIC LEGAL EDUCATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY,
ITS TRUSTEES AND ADVISERS**

For the period from 1 April 2019 to 30 June 2020

Patrons	Professor Dame Hazel Genn DBE QC The Rt. Hon. Lord Neuberger of Abbotsbury The Rt. Hon. Lord Briggs of Westbourne
Board of Trustees	Mr Joseph Broadway Dr Vanessa Davies Ms Amanda Finlay CBE Sir Robin Knowles CBE QC (resigned 25 Feb 2020) Professor Dawn Oliver Mr John Seargeant (resigned 31 Jul 2019) Mr Raymond Sheehy Mr Jonathan Spain Dr Simon Davey (appointed 20 Mar 2020) Mr Michael Abiodun Olatokun (appointed 20 March 2020) Dr Neil Stott (resigned 25 Feb 2020)
Chair	Amanda Finlay CBE
Treasurer	Jonathan Spain
Chief Executive	Lisa Wintersteiger
Company reg. no.	07695486
Charity reg. no.	1143589
Registered office	China Works, Unit 404 Black Prince Road London SE1 7SJ
Independent Examiner	Knox Cropper LLP 65 Leadenhall Street London EC3A 2AD

BOARD OF TRUSTEES' REPORT
For the period ended 30 June 2020

The Trustees, who are also directors of the Company for the purposes of the Companies Act, and trustees for charity law purposes, present their annual report and the financial statements of Law for Life: The Foundation for Public Legal Education for the period ended 30 June 2020. The trustees have adopted the provisions of the 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).

The Board of Trustees has complied with the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission when reviewing the charity's aims and objectives and in planning its future activities.

OBJECTIVES AND ACTIVITIES

Our purposes and activities

Law for Life strives for social justice by legally empowering individuals and communities. We believe everyone should be equipped with the knowledge, confidence and skills needed to deal with the law-related issues they are likely to encounter in the course of their lives.

Our aims are to:

- Deliver innovative public legal education and information that builds legal capability
- Enable others to use public legal education and information
- Understand and demonstrate the need for and value of PLE
- Strengthen organisational sustainability to drive our mission and values

Our services:

- We specialise in targeted and tailored public legal education and information that is user centred, empowering and preventative.
- We deliver award-winning access to justice assistance that brings together online and offline help.
- We combine research and practice to achieve excellence in public legal education and information. We promote the importance of high quality public legal education and information in order to develop and share good practice.

Development funding

We are very grateful for 3 year core funding from the John Ellerman Foundation which has underpinned our Head of Education and Training post, enabling us to substantially expand our education offering this year.

Extending our digital reach

Between April 2019 and June 2020 our Advicenow service attracted 2,646,588 pageviews, an increase of 7.3% on the previous period. This represents 1,520,696 sessions by 1,162,734 users from England and Wales. 24% of our users are helping someone else, this is an important feature of ensuring our digital services are reaching those who may not be able to use digital information without someone else to help them.

We are proud that we reach an impressive number of vulnerable users. **43%** of Advicenow survey respondents in this period identified as disabled and **45%** have a household income of below £1,100 per month after tax. **25%** said they were unemployed and **21%** identified themselves as low-income workers.

Our digital tools and films are going from strength to strength. Our help for adults with disabilities accessing Personal Independence Payments and Disability Living Allowance for families with disabled children received **168,541** pageviews and produced **14,359** personalised letters to challenge DWP decisions. Our films have been viewed **39,412** times; with 4,200 hours of viewing time.

BOARD OF TRUSTEES' REPORT
For the period ended 30 June 2020

Our community education programmes focus on building the skills and confidence needed to cope with legal issues, and have been designed to ensure we reach those less able to access digital help. Our programmes reached more than **63 community groups** including women's collectives, tenants' unions, sex workers collectives, and organisations supporting victims of domestic abuse.

The difference we made as Covid-19 hit

We adapted our Fighting Precarious Housing training programme, focussing particularly on the needs of women, to address the difficulties faced by private renters during 'lockdown' and its aftermath. We ran the course online over 6 weeks - each week releasing a new video that tackled a different aspect of housing law. These were accompanied by a weekly webinar which focussed on building the skills and confidence of participants, so that they were better equipped to support members of their community to remain housed. 22 community workers from 18 groups across London participated – ranging from women's collectives to tenants unions and organisations supporting women facing domestic abuse. By July 2021 those participants will have reached 4,752 vulnerable women dealing with s21 eviction, temporary accommodation and homelessness applications.

We swiftly set up a Coronavirus page on the Advicenow website – a one stop shop where we bring together all the latest information from a range of information providers. The page includes information on the lockdown and the rules and processes it has affected, for example, on travel, benefits, work, housing, and going to court. As the rules change and new measures are introduced or old measures are withdrawn, we continue to add new information.

In response to changes to how court and tribunal hearings are being managed during lockdown and beyond, we produced a short guide for LiPs to help them understand more about remote hearings so that they can be better prepared.

As changes to the way PIP, ESA/UC, and DLA appeals were dealt with were rushed in during lockdown, we updated our guides on these areas so that users who could not access advice would not be disadvantaged.

We frequently updated our Help Directory to enable users to find advice they could access without leaving home. We have continued to update it as more organisations pivoted to offering telephone and video advice.

The difference we made for litigants in person

We produced new content to support victims of domestic abuse to apply for an injunction and occupation order, and several more guides to support Litigants in Person with a dispute involving debt and consumer issues, breach of contract, and personal injury (including road traffic accidents). We also produced a new guide focussing on the understanding and skills needed to manage a case as a Litigant in Person when the other side has a lawyer. All our help to support people using the courts without a lawyer can be found in the [Going to court section](#) of Advicenow.

We launched the pilot of a new advice service designed to meet the needs of Litigants in Person who are sorting out their finances after a divorce or going to court over child arrangements. The service dovetails Advicenow's popular step-by-step guides with fixed fee, unbundled legal advice from [Resolution](#) family lawyers at just the most crucial points in the process.

As the public-facing website of the Litigant in Person Support Strategy, Advicenow has many resources to help LiPs understand the processes and manage their cases. Many Litigants in Person don't seek the advice they need because of fear and confusion about prices, the high cost of advice, and a lack of confidence about how to do it and would it be worth it. There also simply weren't services that offer unbundled family law advice all over the country or in the way that Advicenow users need.

Law for Life and Resolution worked together to design a new service to enable Litigants in Person to get the unbundled advice they need from a panel of Resolution's solicitors

BOARD OF TRUSTEES' REPORT
For the period ended 30 June 2020

- for a fixed fee
- in a way that dovetails seamlessly with Advicenow's guides for Litigants in Person,
- that is more affordable by reducing the time needed by the solicitor,
- in a way that enables them to feel confident about exactly what help they will receive.

The service was also designed to encourage solicitors on the panel to offer appointments remotely - via telephone or Zoom, WhatsApp, or Facetime - so that LiPs could access help no matter where in the country they are.

The difference we make to those struggling with housing and homelessness

Thanks to funding from TDS charitable foundation, we delivered workshops to community organisations and frontline workers supporting people who face homelessness in Brighton (together with the Brighton and Hove Housing Coalition), Birmingham, and Newcastle. Almost 50 people from 26 organisations attended the workshops, which developed understanding of the basic rights of people who are homeless or at risk of becoming homeless and the duties of local authorities. The sessions focussed on how to navigate the homelessness applications process and identified strategies to deal with local authorities effectively, to avoid clients being refused help or turned away.

We also created three new step by step guides to support this work looking at what to do if you are threatened with homelessness, what to do if you are homeless, and how to challenge a decision about your homelessness application.

Later in the year we ran the first in a series of public legal education courses on housing rights, as part of a project funded by Trust for London on Fighting Precarious Housing. The course was designed for community groups and frontline workers who deal with or support people in precarious housing situations but do not have formal legal or technical training. The first course focused particularly on the challenges faced by people with complex needs in securing and maintaining tenancies. We had attendees from 17 different community, activist, and frontline groups attending the course over a five week period. The course consisted of six sessions detailing various elements of housing law and were delivered with an accessible and person-centred approach, combining a mix of practical and legal skills and strategies. The topics covered included: tenancies and contracts, dealing with benefits (especially PIP and ESA/UC), dealing with disrepairs, section 21 evictions, dealing with local authorities in the context of homelessness, and temporary accommodation.

We also began working with Sex Worker Advocacy and Resistance Movement (SWARM) and the English Collective of Prostitutes. They had requested a joint training session to help their members access the disability benefits where they are entitled. 10 participants joined the one-off session on successfully applying for and appealing Personal Independence Payment.

Making a difference for disability benefit claimants

Our self-help guides to challenging unfair disability benefit decisions continue to be very popular - receiving 324,831 pageviews in total. On top of that our digital tools received 168,541 pageviews and produced 14,359 personalised letters requesting a mandatory reconsideration and setting out the claimants case.

71% of 144 respondents to a survey about the tools said that they would have asked for a reconsideration but wouldn't have put their case so well without our tool, while 28% told us that they may not have asked for a reconsideration at all.

BOARD OF TRUSTEES' REPORT
For the period ended 30 June 2020

In April 2019 we also held two workshops for the staff of the Bridge Mental Health Support, a charity offering mental health and wellbeing support in Greenwich. The workshops were delivered in partnership with the Public Law Project. The training addressed the basics of Universal Credit, the different groups of claimants on Universal Credit, their commitments, how they might get sanctioned and for how long, and how they can avoid and challenge sanctions. Many had a grasp of the problems claimants face while on Universal Credit and were shocked at the length of time sanctions can be imposed for. The guide and the workshops were funded by the Big Lottery Fund.

Expanding our influence: Research, Policy and Consultancy

Many, many people continue to find themselves having to think about or actually entering into complex and often frightening legal processes without the help of a lawyer. We work hard to meet some of the needs that litigants in person have through our partnership with RCJ Citizens Advice, Support Through Court and LawWorks clinics. 76% of our survey respondents identified as actual or potential Litigants in Person.

We have increased our efforts to make the case that Litigants in Person urgently need to be better catered for, particularly in the development of the online court. We gave evidence to the Justice Select committee Inquiry into the HMCTS Reform. We have shared user insight with HMCTS, we are involved in the Solicitor general's PLE working group, and contributed to the HMCTS Litigant in Person Engagement Group.

Through feedback and reviews of our popular resources to challenge unfair disability benefit decisions we became aware that some people were being called by DWP after they had lodged an appeal and 'offered' a higher award in return for dropping their appeal. In January 2019, we began gathering evidence of the scale of the problem. Over the next 15 months we heard from 325 claimants and their families, and 70 advisers of claimants who had experienced this problem. We added warnings to our guides of what we were hearing and that our users should not allow the DWP to pressure them into accepting a lower award than the one they think they are entitled to.

We worked with Guardian journalist Frances Ryan to get [national coverage](#) of the issue in March. Meanwhile we continue to build up an evidence-base of the problem and are working with the Public Law Project to challenge the practice via judicial review.

We continue to work with the University of Warwick with team members providing guest lectures and workshops for Warwick law students undertaking the public legal education second year course. A funded international workshop on PLE is being arranged for May 2020, with international speakers from both practice and academic backgrounds.

We are undertaking a new piece of work for the Legal Services Board to complete a systematic literature review of the effectiveness of PLE. This is being undertaken by Lisa Wintersteiger in partnership with Michael Olatokun at the Bingham centre and Sarah Morse at Northumbria University.

The Legal Services Act 2007 provides for a statutory footing for public legal education with objectives aimed at improving public understanding of citizens' rights and duties. We are very keen to help legal regulators to fulfil this important objective that is also intrinsic to advancing access to justice, particularly where individuals may feel unhappy with a legal services or the treatment they have received.

Over the summer we were delighted to support the Bar Standards Board (BSB) to revamp the information on their new look website. We were able to bring our expertise in producing clear, genuinely helpful information to a new section of the Bar Standard Board's website aimed at the public. The new content provides easy to understand guidance for members of the public who need to know more about the process for dealing with or reporting a concern about barristers. It is underpinned by the legal capability approach – what people need to know or be able to do to raise a concern about a barrister or other body regulated by the BSB. We assisted the Bar Standards Board by

BOARD OF TRUSTEES' REPORT
For the period ended 30 June 2020

identifying gaps in the content, and writing new user-friendly information to fill them. We also advised on ways to ensure their future information is more effective for a litigant in person audience.

Strategic report:

Key achievements:

- We continue to expand and diversify income streams
- Our ecommerce offering has continued to grow since our platform launch in 2019
- Our education services have refocused and substantially expanded to prioritise groups at risk of homelessness including vulnerable women, people with complex needs, and refugees and migrants. Our delivery quickly adapted to Covid-19 lockdown conditions and continued to deliver online.

Looking ahead we know that 2020 marks a key transition in our organisation as we face the uncertainty of a continuing pandemic with all associated economic and social impacts. In addition, Brexit is now impending with a likely enormous shift on the legislative horizon.

Our strategic priorities

Over the next five years we have identified four strategic priorities that we will pursue in order to achieve our vision. These have been identified by analysing the strengths, challenges and risks that we face. In the next five years we will:

- Deliver innovative public legal education that builds legal capability
- Enable others to use public legal education and information
- Understand and demonstrate the need for and value of PLE
- Strengthen organisational sustainability to drive our mission and values

FINANCIAL REVIEW

Reserves policy

In the Trustees' view, the reserves should aim to provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The trustees aim over long period to increase the charity's reserves to the level which is at least equivalent to 3 months' operational expenditure and to do so having regard to its manner of operation and to likely funding streams.

The trustees review on a quarterly basis the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations.

Law for Life had a surplus of £11,187 increasing its total reserves from £34,517 at the end of preceding period to £45,704 as at 30 June 2020. Total funds include £5,797 for unrestricted reserves and £39,907 for restricted reserves. The trustees are confident that sufficient unrestricted funds will be available in the forthcoming year to maintain this position.

Risk management

The Board of Trustees confirms that it has identified and reviewed the major risks to which the charity is exposed and has established systems to mitigate these risks.

BOARD OF TRUSTEES' REPORT
For the period ended 30 June 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Law for Life: the Foundation for Public Legal Education is a company limited by guarantee governed by its Memorandum and Articles of Association and registered under the number 07695486. The company was incorporated and commenced trading on 6 July 2011. It is registered as a charity with the Charity Commission under number 1143589.

Governance

The Board of Trustees is responsible for setting strategies and policies for the charity and for ensuring that these are implemented.

Management and staffing

Day-to-day management of the charity is delegated to the Chief Executive.

Induction and training of new trustees

An induction process has been developed and implemented since 2014 with a skills audit conducted. This forms the basis of any training needs identified for Trustees. New trustees also receive an induction into the organisation including governance training covering different aspects of the trustee role and responsibilities

Patrons

The charity is very grateful for the support it receives from its patrons for their support

Board of Trustees

The members of the Board of Trustees perform the role of directors in company law and trustees in charity law. Any person who is willing to act as a trustee and who would not be disqualified from acting under the provisions of Article, may be appointed to be a trustee by a decision of the trustees. The trustees are appointed for a term of three years, at the end of which they are eligible for appointment for a second consecutive term of three years. This second term can be extended for a period of up to two years by agreement of the trustees.

Key management pay

The salary for key management is decided by the Trustees taking into account the skills and experience required, the management responsibilities, the overall budget constraints and a view of what is appropriate as compared to similar roles in the sector in which we work.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Law for Life: The Foundation for Public Legal Education for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

BOARD OF TRUSTEES' REPORT
For the period ended 30 June 2020

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

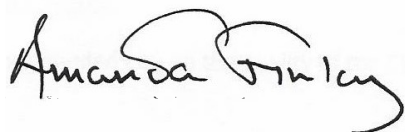
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved and authorised for issue by the Board of Trustees and signed on its behalf by:

Ms Amanda Finlay CBE
Chair



18 November 2020

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
LAW FOR LIFE: THE FOUNDATION FOR PUBLIC LEGAL EDUCATION FOR THE PERIOD FROM 1
APRIL 2019 TO 30 JUNE 2020**

I report to the charity trustees on my examination of the financial statements of Law for Life: The Foundation for Public Legal Education for the period from 1 April 2019 to 30 June 2020.

Responsibilities and basis of report

As the trustees of the Law for Life: The Foundation for Public Legal Education (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'). You are satisfied that the accounts of the Company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the Law for Life: The Foundation for Public Legal Education 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 the accounts 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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW 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 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.



Richard Billinghamurst FCA
Knox Cropper LLP
Chartered Accountants
65 Leadenhall Street, London, EC3A 2AD

Date: 18 November 2020

LAW FOR LIFE: THE FOUNDATION FOR PUBLIC LEGAL EDUCATION

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the Income and Expenditure Account)
For the period from 1 April 2019 to 30 June 2020

	Unrestricted Funds	Restricted Funds	Total Funds	<i>Total Funds</i>
Note	2020	2020	2020	2019
	£	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	2	2,090	-	2,090
Charitable activities	4	256,895	106,898	363,793
Investments	3	-	-	7
TOTAL		258,985	106,898	365,883
EXPENDITURE ON:				
Charitable activities		258,514	96,182	354,696
TOTAL EXPENDITURE	5	258,514	96,182	316,396
Net income before gains and losses on investments		471	10,716	11,187
Net income		471	10,716	11,187
Transfer between funds	14	(765)	765	-
NET MOVEMENT IN FUNDS		(294)	11,481	11,187
TOTAL FUNDS AT 1 APRIL 2019		6,091	28,426	34,517
TOTAL FUNDS AT 30 JUNE 2020		£ 5,797	£ 39,907	£ 45,704
		£ 34,517		

LAW FOR LIFE: THE FOUNDATION FOR PUBLIC LEGAL EDUCATION

Company limited by guarantee (registered company no. 07695486)

BALANCE SHEET
As at 30 June 2020

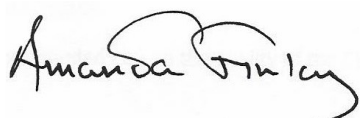
	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	11	-	-
		<u>-</u>	<u>-</u>
CURRENT ASSETS			
Debtors	12	62,605	74,517
Cash at bank and in hand		19,314	32,523
		<u>81,919</u>	<u>107,040</u>
CREDITORS: amounts falling due within one year	13	(36,215)	(72,523)
		<u>45,704</u>	<u>34,517</u>
NET CURRENT ASSETS		45,704	34,517
NET ASSETS		£ 45,704	£ 34,517
FUNDS			
Unrestricted funds:			
General fund	14	5,797	6,091
Restricted funds	14	39,907	28,426
		<u>£ 45,704</u>	<u>£ 34,517</u>

The financial statements have been prepared in accordance with the special provisions in Part 15 of the Companies Act 2006 relating to small companies and the section 1a of the Financial Reporting Standard 102.

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 June 2020. The members have not required the charitable company to obtain an audit of its financial statements for the period ended 30 June 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial period and of its surplus or deficit for each financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved, and authorised for issue, by the Board of Trustees on 18 November 2020 and signed on their behalf by:-



MS AMANDA FINLAY CBE, Chair



JONATHAN SPAIN, Treasurer

LAW FOR LIFE: THE FOUNDATION FOR PUBLIC LEGAL EDUCATION

CASH FLOW STATEMENT

For the period from 1 April 2019 to 30 June 2020

	2020 £	2019 £	
Cash flows from operating activities			
Surplus for the financial period	11,187	14,669	
Adjustments for:			
Decrease/(increase) in debtors	11,912	(53,145)	
((Decrease))/increase in creditors	(36,308)	30,230	
Investment income	-	(7)	
	<u>(13,209)</u>	<u>(8,253)</u>	
Cash flows from investing activities			
Return on investment - interest receivable	-	7	
Net decrease in cash and cash equivalents	<u>(13,209)</u>	<u>(8,246)</u>	
Cash and cash equivalents at 1 April 2019	32,523	40,769	
Cash and cash equivalents at 30 June 2020	<u>£ 19,314</u>	<u>£ 32,523</u>	
Components of cash and cash equivalents			
	At 1 April 2019	Cashflows	At 30 June 2020
Cash at bank and in hand	<u>£ 32,523</u>	<u>£ (13,209)</u>	<u>£ 19,314</u>

NOTES TO THE FINANCIAL STATEMENTS
For the period from 1 April 2019 to 30 June 2020

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared under the historical cost convention. They have been prepared in accordance with applicable United Kingdom accounting standards, the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2015), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities (under section 1a) and the Charities Act 2011. The presentational currency of the financial statements is Pound Sterling (£).

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Company status

Law for Life: The Foundation for Public Legal Education is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

Going concern

The trustees have prepared cash flows and budgets for the next twelve months and consider that the company is able to realise its assets and discharge its liabilities in the normal course of business. The trustees have an expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For these reasons, they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

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.

NOTES TO THE FINANCIAL STATEMENTS
For the period from 1 April 2019 to 30 June 2020

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated 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:

Fixture and fittings	-	3 Years
Office equipment	-	3 Years

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.

Short-term debtors and creditors

Debtors are recognised when the charity is legally entitled to the income after any performance conditions have been met, the account can be measured reliably and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value which are subsequently measured at amortised cost using the effective interest method.

Pensions

The company operates a stakeholder pension scheme. If permanent employees choose to join, the company contributes 9% of gross salary. Alternatively, the company contributes 9% of gross salary to an permanent employee's personal pension fund. The pension charge represents the amounts payable by the company to the funds in respect of the year.

2. DONATIONS AND LEGACIES

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	<i>Total Funds 2019 £</i>
Donations	2,090	-	2,090	945
	£ 2,090	£ Nil	£ 2,090	£ 945

NOTES TO THE FINANCIAL STATEMENTS
For the period from 1 April 2019 to 30 June 2020

3. INVESTMENT INCOME

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	<i>Total Funds 2019 £</i>
Interest receivable from:				
Bank interest	-	-	-	7
	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ 7</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	<i>Total Funds 2019 £</i>
Grants for services	172,733	106,898	279,631	299,405
Contract income	84,162	-	84,162	30,708
	<u>£ 256,895</u>	<u>£ 106,898</u>	<u>£ 363,793</u>	<u>£ 330,113</u>

Analysis of the grants funding

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	<i>Total Funds 2019 £</i>
Access to Justice Foundation	-	-	-	15,000
Baring Foundation	-	-	-	2,496
Esmee Fairbairn Foundation	-	-	-	2,506
John Ellerman Foundation	-	12,498	12,498	30,000
The Ministry of Justice LIPSS Support Grant	138,108	-	138,108	91,848
Legal Education Foundation	14,020	-	14,020	73,755
Tudor Trust	-	-	-	24,000
Big Lottery Fund - Benefit Sanctions	-	-	-	3,000
Trust for London	-	32,000	32,000	31,000
Tenancy Deposit Scheme	105	-	105	19,800
London Legal Support Trust	2,500	-	2,500	-
University of Cambridge	18,000	-	18,000	-
City Bridge Trust	-	50,000	50,000	-
Matrix Causes	-	7,400	7,400	-
Allen & Overy	-	5,000	5,000	6,000
	<u>£ 172,733</u>	<u>£ 106,898</u>	<u>£ 279,631</u>	<u>£ 299,405</u>

NOTES TO THE FINANCIAL STATEMENTS
For the period from 1 April 2019 to 30 June 2020

4. INCOME FROM CHARITABLE ACTIVITIES (continued)

COMPARATIVE INCOME FROM CHARITABLE ACTIVITIES

	<i>Unrestricted Funds 2020 £</i>	<i>Restricted Funds 2020 £</i>	<i>Total Funds 2019 £</i>
Grants for services	190,405	109,000	299,405
Contract income	30,708	-	30,708
	<u>£ 221,113</u>	<u>£ 109,000</u>	<u>£ 330,113</u>

Analysis of the grants funding

	<i>Unrestricted Funds 2020 £</i>	<i>Restricted Funds 2020 £</i>	<i>Total Funds 2019 £</i>
Access to Justice Foundation	-	15,000	15,000
Baring Foundation	2,496	-	2,496
Esmee Fairbairn Foundation	2,506	-	2,506
John Ellerman Foundation	-	30,000	30,000
The Ministry of Justice			
LIPSS Support Grant	91,848	-	91,848
Legal Education Foundation	73,755	-	73,755
Tudor Trust	-	24,000	24,000
Big Lottery Fund - Benefit Sanctions	-	3,000	3,000
Trust for London	-	31,000	31,000
Tenancy Deposit Scheme	19,800	-	19,800
Allen & Overy	-	6,000	6,000
	<u>£ 190,405</u>	<u>£ 109,000</u>	<u>£ 299,405</u>

NOTES TO THE FINANCIAL STATEMENTS
For the period from 1 April 2019 to 30 June 2020

5. RESOURCES EXPENDED

	Direct Staff costs £	Other direct costs £	Support costs £	Total 2020 £	Total 2019 £
Cost of charitable activities					
Advancement of public legal education	266,867	24,607	63,222	354,696	316,396
Total 2020	£ 266,867	£ 24,607	£ 63,222	£ 354,696	
<i>Total 2019</i>	<i>£ 194,202</i>	<i>£ 76,437</i>	<i>£ 45,757</i>		<i>£ 316,396</i>

Resources expended include:

	2020	2019
Independent Examiner's fee	1,330	1,185

Details of staff costs are given in Note 8.

Details of Support costs is given in Notes 7.

6. Direct Costs

	2020 £	2019 £
Staff costs	266,867	194,202
Website system development	(741)	26,593
Website hosting and support	1,037	1,414
Professional fees	7,154	36,835
Conferences & Seminars	8,258	5,080
Irrecoverable VAT	8,899	6,515
	£ 291,474	£ 270,639

7. SUPPORT COSTS

	Total 2020 £	Total 2019 £
Management	15,487	6,300
Information technology	8,384	6,708
Governance costs	16,774	12,555
Premises costs	22,577	20,194
	£ 63,222	£ 45,757

NOTES TO THE FINANCIAL STATEMENTS
For the period from 1 April 2019 to 30 June 2020

8. STAFF NUMBERS AND COSTS

	2020 £	2019 £
Wages and salaries	233,905	166,134
Social security costs	14,172	13,450
Pension costs	18,790	14,618
	<u>£ 266,867</u>	<u>£ 194,202</u>
The average monthly number of employees during the period was as follows:	Number	<i>Number</i>
Management	2.0	2.0
Advancement of public legal education	6.0	6.0
	<u>8.0</u>	<u>8.0</u>

No employee received annual remuneration of more than £60,000.

The key management personnel of the charitable company are those persons having authority and responsibility for planning, directing and controlling the activities of the charitable company, directly or indirectly, including any trustee of the charitable company. In addition to the trustees of Law for Life, key management personnel includes the Chief Executive. Total employee benefits including employer pension contributions paid to key management personnel in the period amounted to £74,745 (2019 - £57,781).

9. TRUSTEES REMUNERATION AND BENEFITS

During the period, no members of the Board of Trustees received any remuneration (2019 - £NIL). No members of the Board of Trustees received reimbursement of expenses (2019 - £NIL).

10. Taxation

Law for Life: The Foundation for Public Legal Education is a registered charity and is potentially exempt from taxation in respect of income and capital gains received within the categories covered by 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 to charitable purposes.

NOTES TO THE FINANCIAL STATEMENTS
For the period from 1 April 2019 to 30 June 2020

11. TANGIBLE FIXED ASSETS

	Fixture and fittings £
Cost	
At 1 April 2019 and 30 June 2020	<u>6,379</u>
Depreciation	
At 1 April 2019 and 30 June 2020	<u>6,379</u>
At 30 June 2020	<u>6,379</u>
Net book value	
At 30 June 2020	<u>£ Nil</u>
At 31 March 2019	<u>£ Nil</u>

12. DEBTORS

	2020 £	2019 £
Due within one year		
Trade debtors	-	882
Prepayments	5,348	1,437
Accrued income	44,398	67,217
Other debtors	12,859	4,981
	<u>£ 62,605</u>	<u>£ 74,517</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	7,028	10,423
Deferred income	-	12,498
Social security and other taxes	9,775	6,661
Other creditors	535	1,273
VAT creditors	3,277	1,533
Accruals	15,600	40,135
	<u>£ 36,215</u>	<u>£ 72,523</u>

NOTES TO THE FINANCIAL STATEMENTS
For the period from 1 April 2019 to 30 June 2020

14. STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers and investment gains/(losses) £	Carried Forward £
RESTRICTED FUNDS					
Access to Justice Foundation	5,522	-	(5,820)	298	-
John Ellerman Foundation	-	12,498	(12,520)	22	-
Tudor Trust	803	-	-	-	803
Trust for London	22,101	32,000	(50,082)	-	4,019
City Bridge Trust	-	50,000	(16,870)	-	33,130
Matrix Causes	-	7,400	(5,445)	-	1,955
Allen & Overy	-	5,000	(5,445)	445	-
	<u>£ 28,426</u>	<u>£ 106,898</u>	<u>£ (96,182)</u>	<u>£ 765</u>	<u>£ 39,907</u>
SUMMARY OF FUNDS					
General Funds	6,091	258,985	(258,514)	(765)	5,797
Restricted Funds	28,426	106,898	(96,182)	765	39,907
	<u>£ 34,517</u>	<u>£ 365,883</u>	<u>£ (354,696)</u>	<u>£ Nil</u>	<u>£ 45,704</u>

John Ellerman Foundation has awarded a grant to contribute to the salary of the Head of Education and Training.

Tudor Trust has awarded a grant to produce a multimedia toolkit to inform Roma parents about the UK child protection system, and to educate social workers about Roma culture, to reduce the number of Roma children being taken in to care.

Access to Justice Foundation has awarded a grant for the development of Work Capability Appeal Guide and Tool

Trust for London has awarded a grant to fund the Housing and Homelessness Prevention Programme.

City Bridge Trust has awarded a grant to fund the online Income Generation Capacity Building Project.

Other restricted grants are small grants received during the period for specific projects.

NOTES TO THE FINANCIAL STATEMENTS
For the period from 1 April 2019 to 30 June 2020

14. STATEMENT OF FUNDS (continued)**COMPARATIVE STATEMENT OF FUNDS**

	<i>Brought Forward</i>	<i>Incoming Resources</i>	<i>Resources Expended</i>	<i>Transfers and investment gains/(losses)</i>	<i>Carried Forward</i>
	£	£	£	£	£
RESTRICTED FUNDS					
<i>John Ellerman Foundation</i>	-	35,000	(35,000)	-	-
<i>Tudor Trust</i>	-	25,000	(24,197)	-	803
<i>Other restricted funds</i>	-	11,000	(11,000)	-	-
	<u>£ Nil</u>	<u>£ 71,000</u>	<u>£ (70,197)</u>	<u>£ Nil</u>	<u>£ 803</u>

SUMMARY OF FUNDS

<i>General Funds</i>	19,517	208,473	(221,609)	-	6,381
<i>Restricted Funds</i>	-	71,000	(70,197)	-	803
	<u>£ 19,517</u>	<u>£ 279,473</u>	<u>£ (291,806)</u>	<u>£ Nil</u>	<u>£ 7,184</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
	£	£	£
Net current assets	5,797	39,907	45,704
	<u>£ 5,797</u>	<u>£ 39,907</u>	<u>£ 45,704</u>
<i>Comparative analysis of net assets</i>	<u>£ 6,381</u>	<u>£ 803</u>	<u>£ 34,517</u>

16. OTHER FINANCIAL COMMITMENTS

	2020	2019
	£	£
At 30 June 2020 the Company had commitments under non-cancellable operating leases (all for land and buildings) as set out below:		
Operating leases which expire:		
within one year	<u>16,800</u>	<u>16,800</u>
The cost of operating lease during the period was as follows:		
Office lease charges for the period	<u>£ Nil</u>	<u>£ Nil</u>

NOTES TO THE FINANCIAL STATEMENTS
For the period from 1 April 2019 to 30 June 2020

17. RELATED PARTIES

The former Chairman of Law for Life: the Foundation for Public Legal Education is also the Chair of Community Links, which commissioned Law for Life to develop a Community Champions programme in London Borough of Newham. The Chairman of Law for Life played no part in the delivery of this work and resigned on 28 July 2016.

There were no other related party transactions in the period.

18. COVID 19

During Covid-19 Lockdown the Trustee Board initiated virtual meetings and enhanced risk assessment via a crisis committee. The Trustees instigated home working arrangements and enhanced financial controls. Trustees agreed to extend the financial reporting year to end June 30 to ensure effective transition of governance over the period of disruption caused by Covid-19. They are confident that no material impact has been caused by Covid-19 to the detriment of our organisational mission and goals. To enhance Covid-19 risk assessment going forward a finance sub-committee has been instigated with responsibility for ongoing risk assessment.

NOTES TO THE FINANCIAL STATEMENTS
For the period from 1 April 2019 to 30 June 2020

19 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds 2019 £</i>	<i>Restricted Funds 2019 £</i>	<i>Total Funds 2019 £</i>
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	945	-	945
Charitable activities	221,113	109,000	330,113
Investments	7	-	7
TOTAL	<u>222,065</u>	<u>109,000</u>	<u>331,065</u>
EXPENDITURE ON:			
Charitable activities	<u>258,863</u>	<u>57,533</u>	<u>316,396</u>
Net income	(36,798)	51,467	14,669
NET MOVEMENT IN FUNDS	<u>(36,798)</u>	<u>51,467</u>	<u>14,669</u>
TOTAL FUNDS AT 31 MARCH 2018	6,381	13,467	19,848
TOTAL FUNDS AT 31 MARCH 2019	<u>£ (30,417)</u>	<u>£ 64,934</u>	<u>£ 34,517</u>