

Company number: 1408520

Charity Number: 280805

Disability Law Service

Report and financial statements

For the year ended 31 May 2022

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Reference and administrative information

For the year ended 31 May 2022

Company number 1408520
Country of incorporation United Kingdom

Charity number 280805
Country of registration England & Wales

Registered office and operational address
The Foundry
17 Oval Way
London
SE11 5RR

Trustees Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up. The total number of such guarantees at 31 May 2022 was 11 (2021 – 8). The Trustees have no beneficial interest in the charitable company.

Lynn Cox	Chair (appointed 28 January 2022)
Mark Newbery	(Acting Chair from Sept 2020 to Feb 2022)
Eleanor Hassall	(appointed 6 May 2022)
John Horan	(to September 2022)
Ellie McFatridge–Staves	(appointed 6 May 2022)
Brenda Parkes	(to September 2022)
Edward Richards	
Vijay Samtani	
Berit Thoresen	
Alexander Woolfson	
Emma Vogelmann	

President Lynne Brook

Principal Staff	David Laurence	Chief Executive (to June 2022)
	Eric Appleby	Director of Operations and Fundraising

Patrons
Prof. Luke Clements
Rt. Hon. Sir Ed Davey MP
Andrew Small
The Rt. Hon. Lord Woolf CH

Disability Law Service

Reference and administrative information

For the year ended 31 May 2022

Bankers	Unity Trust Bank plc PO Box 7193 Planetary Road Willenhall WV1 9DG
Independent Examiner	Fleur Holden FCA Sayer Vincent LLP Chartered Accountants 118-114 Golden Lane London EC1Y 0TL

Trustees' annual report

For the year ended 31 May 2022

The Trustees present their report and the financial statements for the year ended 31 May 2022. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities –applicable to charities preparing their accounts in accordance with FRS102.

Board of Trustees and staff

The Board of Trustees comprised 11 members at the year-end, 9 of whom are Disabled people and 1 the parent of a Disabled person. Two have since left the Board. Trustees are also Directors of the Company. The Board considers that its primary role is to establish and monitor the strategic direction of the charity, ensure financial viability, adhere to the highest standards of governance and actively maintain its commitment to equal opportunities and combating discrimination. The Trustees are committed to maintaining a Board membership that comprises at least 75% disabled people and to ensuring that at least 50% of paid staff, at all levels, are a Disabled person. This is in line with the requirements to be a Deaf and Disabled Persons Organisation. The Board is also committed to ensuring that the charity carries out its work in line with the requirements of the Social Model of disability.

The Board meet at least five times each calendar year. Trustees take decisions on all matters concerning governance, major strategic plans and finance planning and monitoring. Day to day operational matters, including staffing, work planning and finance are delegated to paid staff through the Chief Executive.

Trustees are recruited via open advertisement with a view to filling gaps identified in an annual skills audit and maintaining a balanced and diverse group. They are appointed by the Board and receive a full induction programme.

Trustees provide line management and supervision for the Chief Executive, led by the Chair of the Board.

Risk Review and Change Management

The past year has continued to be impacted by the COVID pandemic in terms both of client demand and ways of working. The relaxing of restrictions and the gradual opening up of in-person activity meant that staff made a further adjustment to working practices to ensure team efficiency and cohesion in the new hybrid working environment.

Overwhelming demand on our free Advice Line meant that our staff found themselves dedicating more time to this than previously, creating an imbalance with the legal aid work that is a key source of income. We were therefore, sadly, forced to make changes limiting the availability and operation of the Advice Line

A major change in personnel came at the very end of the year when our Chief Executive, David Laurence, resigned for reasons of ill-health. David has contributed massively to the growth and

Trustees' annual report

For the year ended 31 May 2022

success of the organisation and both staff and trustees were very sad to lose his energy and acumen. A new CEO has been appointed who will commence in February 2023.

We also appointed a new Chair, Lynn Cox, and two new trustees following an external advertising campaign and interviews with the Board. All of the new appointees are Disabled people and we remain committed to maintaining our status as a Deaf and Disabled People's Organisation (DDPO), with at least 75% of Trustees and 50% of staff being Disabled people.

The main risk faced by DLS continues to be the potential cashflow problem caused by the delay in receiving payments from the Legal Aid Agency, both through slow processes and the fact that we are unable to claim funding until a case has been closed, which could be a matter of many months or even years. This remains a very live risk and we are seeking a resolution to it in conjunction with our main funders.

Trustees have continued to review risks on a regular basis and taken steps to mitigate them, both day-to-day and longer-term.

Public Benefit

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Objectives and Activities

DLS's purpose is to challenge the poverty and inequality of disabled people by working with them to secure equal access to their legal rights and entitlements.

Its current key objectives are:

- To ensure that disabled people have access to high quality, specialist legal services.
- To improve awareness and understanding of the legal rights of disabled people and the range of legal and advice services available to them.
- To challenge discrimination and exclusion by enforcing and strengthening laws that protect the opportunities, choices and legal rights of disabled people.
- To ensure DLS is high performing, well run and well regarded.

In order to achieve these objectives, the charity carried out the following activities.

Advice Lines

We operate advice lines in the areas of community care, employment, housing and welfare benefits. These offer a first – and sometimes the last – port of call for Disabled people experiencing issues of discrimination or an inability to secure their rights. Where appropriate, they will be given advice to help them take the next step. Where more detailed help is needed their case will be picked up by one of our specialist solicitors or benefits advisors.

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For the year ended 31 May 2022

While a lot of this work is funded either by specific grants (for Employment and Welfare Benefits) or via Legal Aid, not every case is covered under these headings. For this reason we operate what is, to the best of our knowledge, the only national free helpline service for community care and housing covering the many areas that are out of scope of legal aid and assisting those who just fail to comply with the rigid financial eligibility criteria. These are Disabled people who have nowhere else to turn. Those whom we can't assist are signposted or referred to those who can help.

Specialist Legal Advice

This service gives disabled people access to a solicitor or experienced adviser for free, providing confidential legal advice in the areas of community care, employment (including workplace discrimination) housing and welfare benefits. Each advisor provides telephone advice and responds to email and letter enquiries.

Our SQM quality mark was renewed during the course of the year and are also a Centre of Excellence under the London Legal Support Trust programme.

Casework

DLS can support individuals through the whole legal process by preparing the case, negotiating settlements, providing one-to-one consultations and, where capacity allows, full representation in the courts or in tribunals.

Information

DLS produces a range of easy to understand factsheets on legal issues relevant to disabled people, together with template letters for commonly occurring situations. Most can be downloaded from DLS's website which also gives information on the charity, current issues of concern relevant to the legal rights of disabled people and links to relevant sites of interest.

We are working continuously on improving the website in order to make it more accessible to our service users and have recently received a grant from the National Lottery's Awards for All scheme to enable us to further upgrade it. Allied to this, our Facebook page and twitter accounts are also proving to be a rich source of shared information and mutual support between our users.

In September 2021, after a long period of development, we successfully launched WorkRights, a new digital guided pathway, to increase the ways in which disabled people can access advice.

Volunteers

Volunteers provide a vital role helping DLS meet the demand for its service and the Board is committed to sustaining and developing their involvement in our work. We have a rich source for volunteers through our strong relationships with the University of Law and the LSE (which also provides a modest grant annually to support our work with their students). The charity trains and supports volunteers who assist its legal, administration and communication activities. Many of these are part-qualified law students who are keen to get the sort of experience and supervision that DLS can provide.

Trustees' annual report

For the year ended 31 May 2022

We have recruited and trained volunteers to carry out a range of tasks to provide support in all areas of our work. Volunteers have also been invaluable in carrying out research on specific topics and updating our factsheets to ensure that they encapsulate the most recent developments.

Employees from large city law firms Linklaters and Kirkland & Ellis have provided pro bono assistance with clinics focusing on Employment and Community Care cases respectively.

DLS would like to thank our volunteers and those at the law firms who have provided assistance for their time, commitment and support to DLS.

Policy and Advocacy

DLS sees it as important to use the knowledge and insight gained from its front-line work to further understanding of, and highlight, the impact of policy relating to disabled people and the law. Where we feel we can make a difference we advocate for change. In doing so we aim to focus on areas where our legal expertise can add genuine value, by addressing legal issues that are not being pursued by other organisations.

Benefits reform: Following our response to the Disability Green Paper consultation at the end of last year, in 2022 we have [continued to advocate for a fairer benefits system](#). At the beginning of the year, together with the Disability Benefits Consortium we supported calls to increase benefits in line with inflation. Our team of advisors also attend regular stakeholder meetings and have 1-to-1 meetings with DWP civil servants, where we have the opportunity to influence DWP policy and practice to improve benefits for disabled people.

Based on our insight into common issues that people living with MS face, we have drafted Parliamentary Questions for our Patron, Ed Davey MP, to submit, which aim to improve Personal Independence Payment descriptors and widen access to the Motability scheme and new style Employment and Support Allowance. Our MS Benefits Advisors also regularly inform the MS Society Policy Team on the themes of client enquiries and social policy issues. We also help with their policy work, including their 2022 report on the financial impact of the cost-of-living crisis. This is part of their [campaign calling on the government to increase benefits rates](#), so that those who live with MS can afford to pay for essentials, care, and the disability-related extra costs they face.

Autism Plus: This has been an on-going campaign aimed at ending discrimination against Autistic Children: As a result of our frontline work we discerned a trend among local authority policies that meant that autistic children were being discriminated against in relation to care needs. This led to us conducting a survey which showed this to be a widespread problem, with 41 local authorities operating unlawful policies. Our campaign received national media BBC coverage and the

Trustees' annual report

For the year ended 31 May 2022

involvement of parliamentarians. Working in partnership with a major law firm, we have succeeded in persuading all but 5 of the 41 councils to change or suspend their unlawful policies.

Ending Charging for Care: our project, which forms part of a campaign to end charging disabled people for care, has progressed well. We have conducted 2 surveys, to assess the impact that non-residential care charges are having on Disabled adults in England and the impact that the abolition of care charges has had on Disabled residents in the London Borough of Hammersmith and Fulham. We received over 100 responses and reports are in preparation on the survey and also on focus groups conducted with our service users and in partnership with Action on Disability.

We will be finalising a best practice document in the coming months.

Caring in the Equality Act. Alongside Carers UK we are seeking to have caring recognised as a protected characteristic under the Equality Act so as to entitle carers to reasonable adjustments at work

Care for BSL Users: we have continued our campaign working with organisations representing the interests of Deaf BSL users. The focus is on the rights of BSL users during care assessments and in relation to the care that they receive (rights that are routinely denied them in practice). Policy papers have been produced and are being circulated widely. The next step will be to produce accessible resources for dissemination.

Legal advice and casework in 2021–22

Although many services, and our partner organisations, have now substantially opened up following the pandemic, its effects are still being felt in the cases presented to us and in the responses from both local and central government.

Over the year our legal access service received 30,000 calls seeking help for legal advice, information and other help with legal problems; this is an increase on the previous year and reflects not just the increased staffing but also the massive contribution made by our volunteers. Increasingly, however, requests are coming in via email and social media. Many of these will receive simple advice from our trained helpline staff, while over 3,000 cases were passed on to our expert advisors. However, we are not able to assist in every case, where the issues lie outside our remit or because of limited capacity and, wherever possible, these are signposted elsewhere for help.

Our aim is always, wherever possible, to resolve clients' problems without the need for formal legal action so as to help them to access their entitlements before reaching crisis point at what is inevitably a stressful time for them. In employment cases, for example, we seek to keep disabled people in employment rather than necessarily gain financial settlements or compensation via the tribunal system.

Despite this, and the fact that we often do not get to hear the outcome of the advice we give to callers on benefits, we are clear that we have gained benefits to the value of £3m+ over the year. This is, of course, in addition to the immeasurable confidence, support, understanding and peace of mind that clients gain from talking to a knowledgeable and empathetic adviser.

Free specialist legal advice was provided by the DLS legal team in the areas of Community Care, Employment (including workplace discrimination), Housing and Welfare Benefits.

Employment

The Employment team has one full time solicitor and one solicitor shared with the community care team. It provides support and representation for disabled residents of London as well as a telephone advice line for those resident elsewhere.

The need for this service continues to increase with the total number of enquiries on employment matters exceeding 1600 in the past 12 months. These cover all aspects of discrimination, with failure to make reasonable adjustments, discrimination arising from disability and harassment being the main issues faced. We also advise on non-discrimination issues such as unfair dismissal or unlawful deduction of wages, although cases of this type are often tied to discrimination.

We provide advice by telephone and email, and in many cases the main thrust of our advice will be to enable the client to understand their position in legal terms; clients often struggle to align any unfair treatment they have received with the definitions of discrimination in the Equality Act, which in turn can cause issues in pursuing any claim in the Employment Tribunal.

We also assist clients in bringing their claims to the Tribunal, providing advice on procedure and tactical approach in this respect. We assist in the drafting of claims, schedules of loss and witness statements and provide representation on occasions; our capacity for this is limited but we will provide representation ourselves if we can or alternatively provide a referral to the Free Representation Unit if appropriate. One issue that remains however is that DLS staff are not professional advocates and cannot provide advocacy for long hearings, but it is extremely rare to find a barrister prepared to work on a pro bono basis for a hearing listed for more than two days, with the result that clients with such hearings often have to represent themselves. We will provide as much help as possible for clients in this position, but the position is unsatisfactory and unless legal aid is made available for these cases it will continue.

Community Care

With the ever-growing social care funding crisis, the need is greater than ever for the work we provide. Disabled adults are increasingly having their care needs unmet through unsuitable accommodation, reduced care packages, lack of respite care and lack of access to the community. While the Care Act 2014 undoubtedly has positives, the position of local authorities as they carry out assessments whilst also having to find the resources to implement the outcomes, means that very many fall short in carrying out not just the spirit and intentions of the Act, but also the formal processes and associated guidance.

A common trend emerging in the area of community care law is the issue disabled people have with having to contribute towards their care and the local authority not accepting disability related expenses. A dispute such as this over expenses can take a long time to resolve, sometimes over a year, which in turn causes a build-up in arrears on the client's account, especially if they do not have the money to pay the contribution required whilst the dispute is on-going.

It does mean that individuals are having to seek legal representation to help them with their appeal so that the expenses are acknowledged by the local authority as councils are often failing to apply the guidance or even their own policies properly.

Despite the High Court ruling in the case of SH v Norfolk County Council [2020: EWHC 3426], that Norfolk's charging policy unlawfully discriminated against severely disabled people in the enjoyment of their benefits income, experience shows that the majority of councils have not changed their policies. The ruling has proved very useful in cases when putting forward submissions on behalf of clients in similar cases.

It is particularly important to us that we support people who are unable to obtain legal help elsewhere because they do not have the resources to pay for advice and/or are ineligible for legal aid and find commercial firms unwilling to take on their case, either because of lack of capacity or an assessment that it will produce insufficient financial return. It is for this reason that we operate the separate advice line for those who are not eligible for legal aid.

Where possible we support clients to address their difficulties themselves by helping with the drafting of letters or by giving detailed advice as to the steps they need to take to gain access to the care needed. However, many other cases have required firm and timely intervention.

Housing

The housing department continues to grow since we emerged from the Covid Pandemic, in the last 12 months. During the last 18 months prior to September 2021, we were opening on average of one or two cases each month. Since September 2021 we have steadily worked up to opening anything between 4-7 cases each month.

Over the last few months and going forward, we expect this to increase as we have now began implementing face to face meetings /appointments with new clients at the office as opposed to trying to set appointments on zoom or over the phones, which was rather slow and a tedious process in terms of getting the relevant documents online from the clients. This has increased the effectiveness of obtaining the documents, interviewing and opening client files, as all this can now be done face to face. We continue with the transitioning to office environment (on a more frequent level) to build up the housing department.

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For the year ended 31 May 2022

The legal helpline /enquiry is a big part of our work and we continue to provide one off help and advice to clients who would otherwise not qualify for legal aid and also a source of generating work for the legal aid department from the increase in the service use and referrals from external bodies.

MS Legal Line

The Multiple Sclerosis Society funds the DLS to employ a Legal Officer dedicated to advice and support for people with MS, and their carers, in the areas of law that are most relevant to their lives, namely employment, goods and services discrimination and community care.

In 2021 the service carried out over 1650 acts of assistance. These comprised of telephone and email advices and casework, including representing people with MS in the employment tribunal. Over £130,000 was achieved for clients in financial gains. The MS Legal Officer also assisted clients to secure reasonable adjustments to help them stay in employment, ill health retirement benefits and care plan reviews.

As an additional and important part of the service, the MS Legal Officer is a regular speaker at MS Society events, provides case studies and feedback to the MS Society for use by their policy team, assists in training their helpline staff and is also available to the Society to answer legal questions, particularly for their online guidance and publications.

Welfare Benefits

We were pleased to receive confirmation of renewed funding from the Three Guineas Trust for our Welfare Benefits advice service. The service remains much-needed and the last 12 months have seen huge delays in PIP awards both for new claims and review claims. New claims are taking in some cases 6 months rather than the target period of 16 weeks and reviews even longer. The wait for payment and the worry of assessments are having a detrimental effect on client wellbeing. This added to the increase in living costs has seen even more dependence on food banks, child poverty and unpaid energy bills which is set to get worse. The cost of living payments by the government is a sticking plaster and for many who are waiting on disability benefit decisions, they are finding that they do not meet the criteria to receive these handouts.

In addition to our advice line, through our Outreach service we continue to advise clients that are referred to us by 3 disability and carer organisations that cover 7 London Boroughs between them. Clients are benefiting from not having to travel to outreach venues and being able to choose a day and time for their appointment (telephone or video). We've been able to assist more clients.

MS Benefits Line

The Multiple Sclerosis Society also funds a welfare benefits service dedicated to supporting those with MS. Since October 2021 there have been two full time members of staff work to provide this service, meaning that have been able to help many more people (over 1,700) and respond to callers much more quickly. This has led to very positive feedback from clients.

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For the year ended 31 May 2022

We have also been able to extend the hours of the service so people can now contact it from 9am to 7pm. As well as advising people by email and phone, our advisors been involved with promoting the service through an Instagram Live Q&A with the MS Society and have also been able to work with the MS Society on policy and on updating their online information resources. Staff attend the Disability Benefits Consortium and meetings with DWP civil servants, allowing them to stay updated on the main issues benefit advisers are seeing across the country and contribute to positive policy change by sharing what we are seeing and suggesting policy solutions to civil servants.

Since the MS Benefits Advice service started in 2019, we have provided over 4000 acts of assistance to clients with MS who have benefits queries, by phone or email. We also estimate that we've gained our clients over £2,366,000 since 2019 in new benefits claimed and successful appeals.

Requests for benefits advice have increased dramatically this year – we gave 825 acts of assistance in quarters 1 and 2 of this year, compared to 570 in quarters 3 and 4 of last year, and 483 in quarters 1 and 2 of last year. Clients are telling us they are struggling with the high cost of living and want to check they are getting all the benefits they're entitled to, with some saying benefits are so low they will have to start work again, even though their health means working would be very difficult and inadvisable. This is in stark contrast to the situation 2 years ago when Universal Credit was £20 a week higher and people were being offered furlough.

We're hearing from more and more clients feeling overwhelmed with worries about their finances and how they'll afford to pay for essentials in future. Clients considering reducing their hours, or stopping work due to their MS symptoms, are shocked when they hear how little financial support is available. Universal Credit rates are so low they will not cover clients' basic living costs. And to try and get the sickness element of Universal Credit, clients have to wait at least 3 months, often much longer. Many of our clients say they can't afford to reduce their hours or they won't be able to pay their rent or mortgage and bills.

A great number of clients also struggle to get disability benefits and have to challenge decisions to get what they are entitled to, and clients who are awarded them often find that the rate they're getting doesn't cover all of their disability-related costs. It can also be difficult for clients to get appropriate medical evidence, which is often vital to the success of their disability benefit claims.

Training

Our funding from the Three Guineas Trust enables us to provide training in Welfare Benefits to other disability charities. This has proved successful and greatly appreciated by the recipient organisations. Three core half-day packages on Universal Credit (UC), Personal Independence Payment (PIP) and Disability Living Allowance and Attendance Allowance (DLA/AA) were developed and delivered through the year to a range of other disability organisations. For a small charge organisations can also be provided with bespoke training to meet specific needs.

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For the year ended 31 May 2022

Financial Review

Income in 2021–22 increased from £623,871 to £655,759. Although this gave an overall deficit of £13,134, there was £43,356 from Restricted Funds that had been carried over from the previous year, meaning that we registered an Unrestricted surplus £51,024. While this is a welcome addition to our unrestricted reserves, taking them on the Balance Sheet to £257,130, £74,702 of this money is in the form of Work in Progress, meaning that reserves free for immediate use are effectively £178,134 or just over three months' expenditure.

A reasonable level of reserves is important in that there remains a considerable time lag in receiving payment for work carried out under our Legal Aid contracts, with claims on Legal help cases only able to be made once the file has been finally closed. We are taking further steps to ensure that our billing procedures are such that claims are submitted as quickly and efficiently as possible.

We have built on our partnership with the MS Society and contracted to provide a second specialist MS Benefits Advisor post under our agreement with the Society. We continue to benefit from generous corporate sponsorship from Linklaters law firm, who also support us in other ways with in-kind donations, as do Kirkland & Ellis with pro bono help. In addition, we have received both regular and one-off donations from individual supporters.

We were pleased to agree new 2 year contracts with the MS Society to provide legal and benefits advice to people with Multiple Sclerosis and, at the end of year, to receive confirmation from the Three Guineas Trust of the renewal for two more years of their grant of £96,000pa to support our advice, outreach and training support on Welfare Benefits. Looking ahead, we have two more years of the Legal Aid contracts and of our commitment of £50,000 pa from the Esmée Fairbairn Foundation. We similarly have two years left of the five year tapering grant from the City Bridge Trust to support the London element of our work and one more year of our support from AB Charitable Trust (£15,000). We will be seeking renewal in 2023 of our Trust for London grant for employment advice.

DLS has considered it important in the current economic circumstances to support its staff in coping with rising costs and has authorised higher than usual pay rises, although finances – and prudence – dictate that these by no means match levels of inflation being experienced by staff. While budgets for 2022–23 are tight, DLS is nonetheless in a healthy position, with the resources in place to carry out our plans for the coming year. However, we will continue to review and develop different routes for fundraising in order to increase our unrestricted income and provide the flexibility that is essential to a healthy and responsive organisation.

Reserves policy

The Trustees aim to hold a minimum of three months operating costs in unrestricted reserves and has set a target of 4 – 6 months. At the end of 2021–22 unrestricted reserves stand at £257,130 representing 5 months' expenditure. However, a significant proportion of these are in the form of Work in Progress, meaning that the funds are not available for use and are therefore shown as a

designated fund. The Board reviews its reserves policy annually to ensure there is a realistic and practical reserve to protect against the immediate impact of possible reductions in funding.

Structure, governance and management

Legal framework

The organisation is a charitable company limited by guarantee, incorporated on 11 January 1979 as Network for the Handicapped Limited, and registered as a charity on 27 October 1980. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed by its Articles of Association. The organisation changed its name to "Disability Law Service" on 30 June 1998.

Disability Law Service (DLS) provides independent, free and confidential legal advice, representation, information, training and consultancy. Its beneficiaries are disabled adults and children, their carers and families. Over the last 45 years DLS has grown steadily from a parent support group to a highly respected organisation providing a much-needed range of professional services. DLS's Patrons are Professor Luke Clements, Rt. Hon. Sir Ed Davey MP, Paralympian Andrew Small and the Right Honourable Lord Woolf of Barnes

Principal Risks and Uncertainties

The Trustees have assessed the principal risks and uncertainties to which the organisation is exposed, in particular those relating to the key operational areas of the charity and its finances in line with Charity Commission guidance.

The principal risk identified relates to the considerable delays in receiving payment for work carried out under Legal Aid contracts, notably legal help cases, with the consequent effect on cashflow. This risk is mitigated by the building of sufficient reserves in order to be able to cope with these delays.

Whilst Trustees believe exposure to risk is unavoidable, they believe that by ensuring controls over key financial systems, monitoring reserve levels and thoroughly examining on a regular basis the operational and business risks faced by the charity, they have established effective systems to mitigate any risks.

Information on fundraising practices

Disability Law Service's fundraising strategy is to focus on trusts, foundations and partnerships with other disability organisations. There have been no fundraising events or fundraising campaigns around individual giving or community fundraising. In previous years we have raised funds through sponsorship linked to the London Marathon and the London Legal Walk. But these events have not taken place due to the pandemic. There were no relationships with professional fundraisers or commercial participators during the year nor any complaints related to fundraising. DLS is aware of the need for particular care to be taken when seeking funds from potentially vulnerable donors and does not seek donations from its clients.

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Remuneration Policy

Remuneration of all staff, including key management personnel, is reviewed annually by the Board of Trustees, taking into account current market rates and affordability

Plans for the future

DLS is uniquely positioned to provide legal services that protect the rights of, and empower, disabled people. Furthermore, we are conscious of the growing levels of unmet need within the system, placing an ever-greater onus on DLS to maintain and expand our offer.

Our rolling Three Year Plan includes a determination to continue to build our Legal Aid practice and revenue in order to help more disabled people, but also to support those who contact our Adviceline who are not eligible for legal aid. We will continue to seek responsible and sustainable expansion of the services that we provide and to increase our capacity to look at different modes of delivery to ensure that we are as accessible to a wide range of disabled people as our resources will effectively allow. We will also seek to build on the use of our expertise and front-line experience to influence policy and support others who are seeking to improve disabled people's access to their rights.

At the time of reporting we in the process of recruiting a new Chief Executive and a new CEO will no doubt add their thoughts and ideas to our existing plans.

Statement of the Trustees' responsibilities

The Trustees (who are also Directors of Disability Law Service for the purposes of company law) are responsible for preparing the report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements, the 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 accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards (United Kingdom Generally Accepted Accounting Practice) have been followed, subject to any material departures disclosed and explained in the financial statements; and

Trustees' annual report

For the year ended 31 May 2022

- 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 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 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.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The trustees' annual report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Independent Examiner

Fleur Holden of Sayer Vincent LLP was reappointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

Approved by the Trustees on 6 December and signed on their behalf by

Lynn Cox
Chair

Independent examiner's report

To the trustees of

Disability Law Service

I report to the trustees on my examination of the accounts of Disability Law Service for the year ended 31 May 2022.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the Company, 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 the Company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('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 confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accounts in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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.

Independent examiner's report

To the trustees of

Disability Law Service

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.

Signed:

Name: Fleur Holden FCA

The Institute of Chartered Accountants in England and Wales

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: **date**

DRAFT

Disability Law Service

Statement of Financial Activities *(incorporating an income and expenditure account)*

For the year ended 31 May 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations	3	23,750	162,662	186,412	211,092
Charitable activities					
Legal advice and casework	4	193,392	275,677	469,068	405,643
Sundry income		–	279	279	7,136
Total income		217,142	438,618	655,759	623,871
Expenditure on:					
Raising funds		–	20,155	20,155	17,087
<i>Charitable activities</i>					
Legal advice and casework		257,838	390,900	648,738	576,609
Total expenditure	5	257,838	411,055	668,893	593,696
Transfers between funds		289	(289)	–	–
Net income/(expenditure) for the year and net movement on funds	6	(40,407)	27,274	(13,134)	30,175
Reconciliation of funds:					
Total funds brought forward		43,356	229,857	273,213	243,038
Total funds carried forward		2,949	257,131	260,080	273,213

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 13 to the financial statements.

Disability Law Service

Balance sheet

Company no. 1408520

As at 31 May 2022

	Note	£	2022 £	2021 £
Tangible fixed assets	9		4,295	6,794
Current assets				
Debtors	10	92,323		26,000
Work in progress		74,702		84,718
Cash at bank and in hand		138,753		220,558
		305,778		331,276
Creditors: Amounts falling due within one year	11	49,993		64,856
Net current assets			255,785	266,420
Net assets	12		260,080	273,214
Funds				
Restricted funds			2,949	43,356
Unrestricted funds				
Capital fund			4,294	6,793
WIP fund			74,702	84,718
General funds			178,135	138,346
Total funds	13		260,080	273,213

Audit exemption statement

For the financial year ended 31 May 2021, the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The Trustees acknowledge their responsibilities for:

- Confirming that the members have not required the charitable company to obtain an audit in accordance with section 476; and
- Complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Trustees confirm that these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 6 December 2022 and signed on their behalf by

Lynn Cox
Chair

Disability Law Service

Statement of cash flows

For the year ended 31 May 2021

	2022 £	2021 £
Cash flows from operating activities	(80,611)	141,647
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,193)	(6,276)
Net cash used in investing activities	(1,193)	(6,276)
Change in cash and cash equivalents in the year		
Cash and cash equivalents at the beginning of the year	220,558	85,187
Cash and cash equivalents at the end of the year	138,754	220,558

Note to the cashflow statement

Reconciliation of net movement in funds to Net cash flow from operating activities

Net movement in funds	(13,134)	30,175
Loss on disposal of fixed assets	–	(1)
Depreciation charges	3,693	6,352
(Increase)/decrease in debtors	(66,323)	60,000
(Increase)/decrease in work in progress	10,016	6,882
Increase / (decrease) in creditors	(14,863)	38,239
Net cash provided by/(used in) operating activities	(80,611)	141,647

1 Accounting policies

a) Statutory information

Disability Law Service is a charitable company limited by guarantee and is incorporated in England & Wales.

The registered office address and principal place of business is The Foundry, 17 Oval Way, London SE11 5RR.

b) Basis of preparation

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

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

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

f) Voluntary income

Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Unsolicited donations and gifts are included as donations and similar incoming resources. All income received from the London Marathon sponsorship is credited to voluntary income.

g) Revenue grants

Revenue grants are credited to the statement of financial activities when received or receivable whichever is earlier, unless they relate to a specific future period, in which case they are deferred. All revenue grants relate to legal advice and casework.

h) Contractual income

Contractual income is recognised when earned.

i) Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

j) Designated funds

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

k) Unrestricted funds

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Notes to the financial statements

For the year ended 31 May 2022

1 Accounting policies (continued)

l) Staff costs

Staff costs are allocated to activities on the basis of the estimated staff time spent on those activities:

▪ Fundraising and publicity	2.5%
▪ Legal advice and casework	97.5%

m) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Resources expended include attributable VAT which cannot be recovered. Where non-staff costs cannot be directly attributed to particular headings they have been allocated to activities on the following basis, which is based on the estimate of consumption:

	Fundraising & publicity	Legal advice & casework	Governance
Telephone, premises, printing, postage, stationery	2.5%	94.5%	3.0%
Other costs	0%	100%	0%

n) Governance costs

Governance costs relate to the costs of running the charitable company such as the costs of Trustee meetings, independent examination and statutory compliance.

o) Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset evenly over its expected useful life. The depreciation rates in use are as follows:

▪ Fixtures, fittings and office equipment	20%
▪ Computer equipment	33%
▪ Website costs	20%

Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. The minimum capitalisation limit is £100.

p) WIP

Income is recognised on casework earned and due ("work in progress" or "WIP") according to the time booked on the matter multiplied by the relevant legal aid or interpartes rate. Appropriate provision is made for irrecoverable WIP.

q) Debtors

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

r) 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.

s) Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities on a straight line basis over the minimum lease term.

t) Creditors and provisions

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

u) Pension scheme

The charitable company operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the charitable company in independently administered funds. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

Notes to the financial statements

For the year ended 31 May 2022

2 Detailed comparatives for the statement of financial activities for 2020/21

	2021 Restricted £	2021 Unrestricted £	2021 Total £
Income from:			
Donations	46,250	164,842	211,092
Charitable activities			
Legal advice and casework	169,632	236,011	405,643
Sundry income	–	7,136	7,136
Total income	215,882	407,989	623,871
Expenditure on:			
Raising funds	–	17,087	17,087
<i>Charitable activities</i>			
Legal advice and casework	207,787	368,822	576,609
Total expenditure	207,787	385,909	593,696
Transfers between funds	(2,200)	2,200	–
Net income/(expenditure for the year and net movement on funds)	5,895	24,280	30,175
Reconciliation of funds:			
Total funds brought forward	37,461	205,577	243,038
Total funds carried forward	43,356	229,857	273,213

3 Donations

	2022 Restricted	2022 Unrestricted	2022 Total £	2021 Total £
Donations from individuals	–	16,770	16,770	8,392
Esmée Fairbairn Foundation	–	50,000	50,000	50,000
Henry Smith Charity	–	15,000	15,000	30,000
Sobell Foundation	–	–	–	2,500
Linklaters	–	40,000	40,000	40,000
AB Charitable Trust	–	15,000	15,000	15,000
LSE	–	–	–	3,000
Access to Justice Foundation	–	–	–	30,200
The Grace Trust	–	–	–	750
City Bridge Trust	23,750	–	23,750	21,250
LLST	–	10,000	10,000	10,000
LSE	–	3,000	3,000	–
Souter Trust	–	2,000	2,000	–
Truemark Trust	–	6,000	6,000	–
Trust for London	–	4,392	4,392	–
Marsh Christian Trust	–	500	500	–
Total	23,750	162,662	186,412	211,092

4a Legal advice and casework

	Restricted £	Unrestricted £	2022 Total £
<i>Grant Income:</i>			
Trust for London	52,750	–	52,750
MS Society	–	140,534	140,534
Three Guineas Trust	92,000	–	92,000
LEF – Justice First Fellowship	42,077	–	42,077
Kickstart	6,565	–	6,565
	–	–	–
<i>Other Income:</i>			
Legal Help and Legal Aid	–	135,142	135,142
	193,392	275,677	469,068

4b Legal advice and casework (prior year)

	Restricted £	Unrestricted £	2021 Total £
<i>Grant Income:</i>			
Trust for London	52,000	–	52,000
MS Society	–	122,000	122,000
Three Guineas Trust	92,000	–	92,000
LEF – Justice First Fellowship	25,632	–	25,632
	–	–	–
<i>Other Income:</i>			
Legal Help and Legal Aid	–	114,011	114,011
	169,632	236,011	405,643

Disability Law Service

Notes to the financial statements

For the year ended 31 May 2022

5a Total expenditure (current year)

	Fundraising & publicity £	Legal advice & casework £	2022 £	2021 £
Staff costs (Note 7)	13,745	536,069	549,814	477,831
Legal aid, legal help and other disbursements	–	4,324	4,324	5,790
Subscriptions	–	7,452	7,452	13,332
Depreciation	–	3,693	3,693	6,352
Professional indemnity insurance	–	6,001	6,001	5,250
Consultancy and HR expenses	–	22,836	22,836	13,670
Staff expenses	–	6,198	6,198	2,825
Telephone	168	6,348	6,516	4,771
Premises costs	865	32,690	33,555	32,006
Printing, postage and stationery	287	10,854	11,141	9,004
Recruitment and training	–	2,969	2,969	9,763
Other costs	–	801	801	3,926
Fundraising costs	4,826	–	4,826	3,806
Governance costs:				
Independent examination	101	3,235	3,336	2,825
Other governance costs	163	5,268	5,431	2,545
Total expenditure	20,155	648,738	668,893	593,696

Disability Law Service

Notes to the financial statements

For the year ended 31 May 2022

5b Total expenditure (prior year)

	Fundraising & publicity £	Legal advice & casework £	2021 £	2020 £
Staff costs (Note 7)	11,946	465,885	477,831	395,885
Legal aid, legal help and other disbursements	–	5,790	5,790	1,561
Subscriptions	–	13,332	13,332	8,260
Depreciation	–	6,352	6,352	5,381
Professional indemnity insurance	–	5,250	5,250	4,406
Consultancy and HR expenses	–	13,670	13,670	65,105
Staff expenses	–	2,825	2,825	10,833
Telephone	123	4,648	4,771	5,336
Premises costs	825	31,181	32,006	36,974
Printing, postage and stationery	232	8,772	9,004	9,367
Recruitment and training	–	9,763	9,763	–
Other costs	–	3,926	3,926	1,221
Fundraising costs	3,806	–	3,806	3,046
Governance costs:				
Independent examination	81	2,744	2,825	3,550
Other governance costs	74	2,471	2,545	1,599
Total expenditure	17,087	576,609	593,696	552,524

Notes to the financial statements

For the year ended 31 May 2022

6 Net incoming / (expenditure)

This is stated after charging:

	2022 £	2021 £
Depreciation	3,693	6,352
Loss on disposal of fixed assets	–	–
Trustees' remuneration	–	–
Trustees' expenses	–	–
Independent examiner's remuneration	3,336	3,550
	<u>3,336</u>	<u>3,550</u>

7 Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	489,470	426,527
Social security costs	44,897	38,011
Pension costs	15,447	13,293
	<u>549,814</u>	<u>477,831</u>

No employee earned more than £60,000 (excluding employer pension and national insurance costs) during the year.

The average number of employees during the year on a head count basis was as follows:

	2022 No.	2021 No.
Legal advice and casework	15	11
	<u>15</u>	<u>11</u>

Key management personnel are considered to be the Trustees of the charity, who receive no remuneration, together with the CEO. Total remuneration, including employer's national insurance contributions and employer's pension costs for the CEO (which is also the total remuneration for the key management personnel) during the year amounted to £57,438 (2021: 56,212).

8 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Notes to the financial statements

For the year ended 31 May 2022

9 Tangible fixed assets

	Office equipment, fixtures & fittings £	Computer equipment £	Total £
Cost			
At 1 June 2021	4,713	23,174	27,887
Additions in year	–	1,193	1,193
Disposals in year	–	–	–
At 31 May 2022	4,713	24,367	29,080
Depreciation			
At 1 June 2021	2,177	18,915	14,741
Charge for the year	424	3,269	3,693
Eliminated on disposal	–	–	–
At 31 May 2022	2,601	22,184	24,785
Net book value at 31 May 2022	2,113	2,183	4,295
Net book value at 31 May 2021	2,536	4,259	6,794

All tangible fixed assets are used for direct charitable purposes.

10 Debtors

	2022 £	2021 £
Trade debtors	60,870	–
Accrued income	31,453	26,000
	92,323	26,000

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Taxation and social security VAT	13,508	11,399
Accruals	9,084	17,032
Other creditors	11,673	21,441
	15,728	14,984
	49,993	64,856

12a Analysis of net assets between funds (current year)

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	–	4,295	–	4,295
Current assets	2,949	–	178,135	181,084
Net assets at 31 May 2022	2,949	4,295	178,135	185,378

12b Analysis of net assets between funds (prior year)

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	–	6,795	–	6,795
Current assets	43,356	–	138,269	181,625
Net assets at 31 May 2021	43,356	6,795	138,269	188,419

13a Movements in funds (current year)

	At 1 June 2021 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2022 £
Restricted funds:					
Trust for London	248	52,750	(53,100)	102	–
Legal Education Foundation	30,024	–	(27,075)	–	2,949
Legal Education Foundation JFF	13,084	42,077	(55,348)	187	–
City Bridge	–	23,750	(23,750)	–	–
Kickstart	–	6,565	(6,565)	–	–
Three Guineas Trust	–	92,000	(92,000)	–	–
Total restricted funds	43,356	217,142	(257,838)	289	2,949
Unrestricted funds:					
Designated capital	6,794	–	(3,693)	1,193	4,294
Designated WIP	84,718	–	–	(10,016)	74,702
General funds	138,345	438,618	(407,362)	8,534	178,135
Total unrestricted funds	229,857	438,618	(411,055)	(289)	257,131
Total funds	273,213	655,759	(668,893)	–	260,080

13b Movements in funds (prior year)

	At 1 June 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 May 2021 £
Restricted funds:					
Access to Justice		25,000	(25,000)	-	-
Legal Education Foundation	35,888		(5,864)	-	30,024
City Bridge	-	21,250	(21,250)	-	-
Total restricted funds	37,461	215,882	(207,787)	(2,200)	43,356
Unrestricted funds:					
Designated capital	6,870	-	-	-	6,870
Designated WIP	91,600		(6,882)		84,718
General funds	107,107	407,989	(379,027)	2,200	138,269
Total unrestricted funds	205,577	407,989	(385,909)	2,200	229,857
Total funds	243,038	623,871	(593,696)	-	273,213

Purposes of restricted funds

MS Society

This fund is to cover the salary and on costs of the MS Legal Officer and staff expenses incurred in providing legal advice and casework for people with Multiple Sclerosis affected by Disability Discrimination in employment and community care.

Trust for London

The grant is to improve access to legal advice for disabled Londoners to combat discrimination in employment.

Legal Education Foundation

This grant is to enable the employment of a trainee solicitor under the Justice First Fellowship scheme

Three Guineas Trust

This grant is to provide a welfare benefits advice service including outreach.

City Bridge Trust

The grant is to support that element of DLS' work that directly benefits Londoners

Movements in funds (continued)

Purposes of designated funds

Capital Fund

This fund represents the future depreciation of unrestricted tangible fixed assets held at the year end.

Transfers

Transfers from unrestricted funds are to correct designated fund balance.

14 Operating lease commitments

The charitable company had commitments under operating leases expiring as follows:

	Property 2022 £	2021 £
Under 1 year	–	8,205
1 to 5 years	–	–
	<hr/> <hr/>	<hr/> <hr/>

15 Related party transactions

There are no related party transactions to disclose for 2022 (2021: none).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.