

**LAW FOR LIFE: THE FOUNDATION OF
PUBLIC LEGAL EDUCATION**
(Company limited by guarantee no. 07695486
registered charity no. 1143589)

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2019



REPORT AND FINANCIAL STATEMENTS
For the year ended 31 March 2019

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LAW FOR LIFE: THE FOUNDATION OF PUBLIC LEGAL EDUCATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY,
ITS TRUSTEES AND ADVISERS
For the year ended 31 March 2019**

Patrons Professor Dame Hazel Genn DBE QC
The Rt. Hon. Lord Neuberger of Abbotsbury

Board of Trustees Mr Joseph Broadway
Dr Vanessa Davies
Ms Amanda Finlay CBE
Sir Robin Knowles CBE QC
Professor Dawn Oliver
Mr John Seargeant
Mr Raymond Sheehy
Mr Jonathan Spain
Dr Neil Stott

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 year ended 31 March 2019

The Board of Trustees, who are also directors of the Company for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of Law for Life: The Foundation for Public Legal Education for the year ended 31 March 2019. The Board of Trustees confirms that the annual report and financial statements of the Company comply with current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (FRS 102).

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 ("PLE") 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

We specialise in targeted and tailored public legal education 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 (PLEI) in order to develop and share good practice.

Development funding

In July 2013 Law for Life received 5-year development funding from the Baring Foundation and from the Esmée Fairbairn Foundation to help establish Law for Life as a sustainable organisation equipped to lead the development of public legal education in the UK. This core funding has continued to support key initiatives to stabilise and expand the organisation's funding base.

We are also very grateful for 3 year core funding from October 2016 from the John Ellerman Foundation which underpins our Head of Education and Training post, enabling us to substantially expand our education offering this year.

Information and Guidance

Extending our digital reach

In 2018-19 our Advicenow service attracted 1,984,267 pageviews, a 9% increase on the previous year across England and Wales. At the same time the bounce rate for the site was reduced by 13%, meaning that we are getting to more of the right people and they are staying on the website for longer. 22% of our users are helping someone else: this is an important feature of ensuring our digital services are assisting 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. 54% of Advicenow survey respondents identified as disabled, 56% of respondents have a household income of below £1,100 per month after tax.

BOARD OF TRUSTEES' REPORT
For the year ended 31 March 2019

Advicenow's curated information service continues to be popular, bringing together 1,600 pieces of public legal information from over 250 UK websites. Every piece is reviewed against our inclusion criteria.

We also produce our own guides, films and tech enabled tools where we see gaps in information. This year we updated and improved our existing guides, and began work on a new guide and tool to help challenge Employment Support Allowance and Universal Credit decisions, and a new film to help people apply for a non-molestation and occupation order, both of which will be published in the coming year.

The difference we made:

Digital tools

Our digital document assembly and guided pathway tools are going from strength to strength. These easy to use tools combine a simple question format to help build a personalized letter that enables users to seek a Mandatory Reconsideration if they believe their award for disability benefits is incorrect. Our help for adults with disabilities accessing Personal Independence Payments and Disability Living Allowance for families with disabled children received 155,020 pageviews, and produced 16,825 personalised letters.

Helping people who are going to court without a lawyer: the national Litigant in Person Strategy (LIPSS)...

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, the Personal Support Units based in courts around the country and through LawWorks clinics. 76% of our survey respondents identified as actual or potential Litigants in Person. We wanted to do more than simply sign-post our users; we want our users to know what to do with their legal issue and how to do it. This year we updated and improved our existing guides for Litigants in Person.

Diversifying our income streams: creating pathways to affordable advice

Our ecommerce offer is bringing much needed independent income to the charity. This year we augmented our ecommerce with a new area of digital justice innovation. In December we secured funding from The Legal Education Foundation to develop and test a new potential income stream, via an exciting new project in partnership with Resolution, the national organisation of family lawyers committed to non-confrontational divorce, separation and other family problems. . The aim of the project is to provide visitors to Advicenow with access to advice from a panel of Resolution members at a fixed fee. Users will be able to move seamlessly between navigating their own way through their separation or divorce by using the guidance on Advicenow, and getting advice from a Resolution member at the points in their case when they most need it. We will establish a pricing system that enables clients to see clearly what costs they will incur up front and what advice they will receive in return. This will provide a new way of accessing unbundled help. The unique dovetailing of advice and information, and use of advance data capture systems will also provide increased affordability for the user. Those Resolution members participating in the panel will sign up to a different way of working.

BOARD OF TRUSTEES' REPORT
For the year ended 31 March 2019

Education and Training

Extending our reach to migrants and refugees

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. We were able to extend our education efforts to new regions including the East Midlands, South Yorkshire and Sussex. This year we worked in partnership with Hibiscus Initiatives to help vulnerable BME women who have been through the Criminal Justice and immigration detentions system. We delivered workshops in a resettlement hub in London and for foreign national prisoners in HM Prison Peterborough.

All of the individuals who attended our programme have multiple vulnerabilities (including mental health, disability, low income, long-term unemployment) and are at high risk of destitution, exploitation and hardship. Impacts included enhanced knowledge of rights, confidence and sense of empowerment. In total, 80 individuals benefited from this programme of whom 100% are from BME background (Black African, Black Caribbean, Asian, Mixed background, Eastern European) and 100% are not in employment due to immigration restrictions, disability or ill health.

Our Roma project reached 38 Roma champions and non-Roma advocates to teach them about child protection law in the UK in London, Derby and Rotherham. The need for this project arises from a substantial increase in numbers of Roma children in the UK care system: between 2009 and 2015, there was a 733% increase in the number of Gypsy/Roma children living in foster care compared to a 9% increase for the total 'in care' population. This is due to a range of factors including historical disadvantages and discrimination, linguistic barriers and predominantly negative experiences with public services. In addition, research shows that Roma parents going through the child protection process do not understand their legal rights. In fact, despite an increasing trend of Roma children in the care system in the UK, there were no information resources available to explain the legal framework of child protection in a way that the community could benefit from. Our consultation with Roma community members identified the need for more information about the child protection process communicated in a culturally sensitive way and taking into account multiple disadvantages many Roma community members may have. We produced a guide and an accompanying film narrated by Roma community leaders in Romanes.

Extending our reach to prevent homelessness

Our housing and homelessness education work has continued to grow. We have worked closely with grass-roots organisations and activists, equipping those who already work with rough sleepers or people threatened with homelessness, to improve access to housing rights and build advocacy skills so that the most vulnerable can be reached through people that they trust in the places where they already go for help.

We devised and delivered a new comprehensive curriculum supporting tenants to deal with key housing issues, from disrepairs to evictions and homelessness prevention and reduction. 61 participants benefited through 5 workshops delivered in Brighton and Brixton, with at least 6 more workshops to be held in the following year. Within this project we updated, printed and distributed copies of existing guides on *How to get repairs done at your privately rented home* and *How to deal with a section 21 eviction notice* to reflect the recent changes in the law. We also created three new guides looking at what to do if you are threatened with or made homeless.

- Advicenow's housing guides received 77,641 pageviews this year.
- 75% of participants in the workshops reported that as a result of the training they were now able to identify different sources of advice and legal help when dealing with Section 21 evictions, and said that they would be able to help private renters who have received S21 eviction notices.
- 90% of workshop participants reported that that the information received would be useful to help people who are homeless or threatened with homelessness

We reached over 20 community groups supporting a diverse range of services users. These included faith groups, LGBT groups and housing support organisations, migrants and people with mental health problems. The numbers reached directly are relatively small but because of their role in the community they then help many,

BOARD OF TRUSTEES' REPORT
For the year ended 31 March 2019

many more people.

Expanding our influence: Research, Policy and Consultancy

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 have shared user insight with HMCTS and provided feedback on the family online digital reform so far, identifying improvements needed via the Litigant in Person Engagement Group. We also shared our evidence with the Justice Select Committee for their investigation into the court and tribunal reform.

We continued our work with the Solicitor General Robert Buckland QC MP's Public Legal Education committee. The Committee launched a 10 year Vision for PLE which Law for Life contributed to.

STRATEGIC REPORT

Our strategic priorities

We reviewed and refreshed our strategic plan. Over the next three years we identified four strategic priorities that we will pursue in order to achieve our vision:

- Deliver innovative public legal education that builds legal capability

We are focused on our ability to reach more people through our combination of innovative technology and community teaching. In the coming year we will expand our services to reach women experiencing domestic abuse, vulnerable migrants and refugees, young people and people with complex needs facing housing issues. We will expand our suite of interactive tools to produce over 25,000 personalized legal documents.

- Enable others to use public legal education and information

We will expand our teaching resources for those who wish to be able to deliver our courses themselves. Our target audiences include pro bono professionals and law students and health professionals.

- Understand and demonstrate the need for and value of PLE

We want to do more to understand the interface between legal capability and digital capability. We will convene a research group to focus on this crucial area. We will also improve our research capacity to enhance our understanding of gaps and needs among our priority audiences. In this coming year we will also focus attention on longitudinal outcomes for our work and the most effective interventions to build legal capability that produce concrete results for our service users.

- Strengthen organisational sustainability to drive our mission and values

In this coming year we will grow our ecommerce offering and launch our digital pathways to affordable advice projects in order to grow our share of independent income. We will focus attention on balancing increase of unrestricted funds with multi-year grants to support our most vulnerable users.

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.

BOARD OF TRUSTEES' REPORT
For the year ended 31 March 2019

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 £14,669 increasing its total reserves from £19,848 at the end of preceding year to £34,517 as at 31 March 2019. Total funds include £6,091 for unrestricted reserves and £28,426 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.

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 in 2014, and a skill 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 (listed below) for their support:

- The Rt Hon. Lord Neuberger of Abbotsbury
- Dame Professor Dame Hazel Genn DBE QC.

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.

BOARD OF TRUSTEES' REPORT
For the year ended 31 March 2019

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:

- 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

31 July 2019

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF
LAW FOR LIFE: THE FOUNDATION OF PUBLIC LEGAL EDUCATION FOR THE YEAR ENDED 31
MARCH 2019

I report to the charity trustees on my examination of the financial statements of Law for Life: The Foundation of Public Legal Education for the year ended 31 March 2019.

Responsibilities and basis of report

As the trustees of the Law for Life: The Foundation of 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 of 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 Billingham FCA
Knox Cropper LLP
Chartered Accountants
65 Leadenhall Street, London, EC3A 2AD

Date: 31 July 2019

LAW FOR LIFE: THE FOUNDATION OF PUBLIC LEGAL EDUCATION

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the Income and Expenditure Account)
For the year ended 31 March 2019

	Unrestricted Funds	Restricted Funds	Total Funds	<i>Total Funds</i>
Note	2019 £	2019 £	2019 £	2018 £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	2 945	-	945	1,881
Charitable activities	4 221,113	109,000	330,113	277,590
Investments	3 7	-	7	2
TOTAL	222,065	109,000	331,065	279,473
EXPENDITURE ON:				
Charitable activities	222,355	94,041	316,396	279,142
TOTAL EXPENDITURE	222,355	94,041	316,396	279,142
Net income before gains and losses on investments	(290)	14,959	14,669	331
Net income	(290)	14,959	14,669	331
NET MOVEMENT IN FUNDS	(290)	14,959	14,669	331
TOTAL FUNDS AT 1 APRIL 2018	6,381	13,467	19,848	19,517
TOTAL FUNDS AT 31 MARCH 2019	£ 6,091	£ 28,426	£ 34,517	£ 19,848

LAW FOR LIFE: THE FOUNDATION OF PUBLIC LEGAL EDUCATION

Company limited by guarantee (registered company no. 07695486)

BALANCE SHEET
As at 31 March 2019

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	11	-	-
		<u>-</u>	<u>-</u>
CURRENT ASSETS			
Debtors	12	74,517	21,372
Cash at bank and in hand		32,523	40,769
		<u>107,040</u>	<u>62,141</u>
CREDITORS: amounts falling due within one year	13	(72,523)	(42,293)
NET CURRENT ASSETS		<u>34,517</u>	<u>19,848</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		34,517	19,848
NET ASSETS		<u>£ 34,517</u>	<u>£ 19,848</u>
FUNDS			
Unrestricted funds:			
General fund	14	6,091	6,381
Restricted funds	14	28,426	13,467
		<u>£ 34,517</u>	<u>£ 19,848</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 year ended 31 March 2017. The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 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 year and of its surplus or deficit for each financial year 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 31 July 2019 and signed on their behalf by:-

MS AMANDA FINLAY CBE, Chair

JONATHAN SPAIN, Treasurer

CASH FLOW STATEMENT
For the year ended 31 March 2019

	2019 £	2018 £
Cash flows from operating activities		
Surplus for the financial year	14,669	331
Adjustments for:		
Depreciation	-	308
Increase in debtors	(53,145)	(17,231)
Increase/(decrease) in creditors	30,230	(4,946)
Investment income	(7)	(2)
	<u>(8,253)</u>	<u>(21,540)</u>
Cash flows from investing activities		
Return on investment - interest receivable	7	2
Net decrease in cash and cash equivalents	<u>(8,246)</u>	<u>(21,538)</u>
Cash and cash equivalents at 1 April 2018	40,769	62,307
Cash and cash equivalents at 31 March 2019	<u>£ 32,523</u>	<u>£ 40,769</u>
Components of cash and cash equivalents		
Cash at bank and in hand	<u>32,523</u>	<u>40,769</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

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 of 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 year ended 31 March 2019

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 employees choose to join, the company contributes 9% of gross salary. Alternatively, the company contributes 9% of gross salary to an 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 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	<i>Total Funds 2018 £</i>
Donations	945	-	945	<i>1,881</i>
	£ 945	£ Nil	£ 945	<i>£ 1,881</i>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

3. INVESTMENT INCOME

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	<i>Total Funds 2018 £</i>
Interest receivable from:				
Bank interest	7	-	7	<i>2</i>
	<u>£ 7</u>	<u>£ Nil</u>	<u>£ 7</u>	<u>£ 2</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	<i>Total Funds 2018 £</i>
Grants for services	190,405	109,000	299,405	<i>237,291</i>
Contract income	30,708	-	30,708	<i>40,299</i>
	<u>£ 221,113</u>	<u>£ 109,000</u>	<u>£ 330,113</u>	<u>£ 277,590</u>

Analysis of the grants funding

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	<i>Total Funds 2018 £</i>
Access to Justice Foundation	-	15,000	15,000	<i>-</i>
Baring Foundation	2,496	-	2,496	<i>9,588</i>
Esmee Fairbairn Foundation	2,506	-	2,506	<i>19,992</i>
John Ellerman Foundation	-	30,000	30,000	<i>35,000</i>
The Ministry of Justice				
LIPSS Support Grant	91,848	-	91,848	<i>91,848</i>
Legal Education Foundation	73,755	-	73,755	<i>25,000</i>
Tudor Trust	-	24,000	24,000	<i>25,000</i>
Big Lottery Fund - Benefit Sanctions	-	3,000	3,000	<i>7,000</i>
Trust for London	-	31,000	31,000	<i>-</i>
Tenancy Deposit Scheme	19,800	-	19,800	<i>11,560</i>
Others	-	6,000	6,000	<i>12,303</i>
	<u>£ 190,405</u>	<u>£ 109,000</u>	<u>£ 299,405</u>	<u>£ 237,291</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

5. RESOURCES EXPENDED

	Direct Staff costs £	Other direct costs £	Support costs £	Total 2019 £	Total 2018 £
Cost of charitable activities					
Advancement of public legal education	194,202	76,437	45,757	316,396	279,142
Total 2019	£ 194,202	£ 76,437	£ 45,757	£ 316,396	
<i>Total 2018</i>	<i>£ 184,988</i>	<i>£ 51,300</i>	<i>£ 42,854</i>		<i>£ 279,142</i>

Resources expended include:

	2019	2018
Independent Examiner's fee	1,185	1,110
Depreciation - on owned assets	-	308

Details of staff costs are given in Note 8.

Details of Support costs is given in Notes 7.

6. Direct Costs

	2019 £	2018 £
Staff costs	194,202	184,988
Website system development	26,593	11,587
Website hosting and support	1,414	1,507
Professional fees	36,835	21,061
Conferences & Seminars	5,080	8,889
Irrecoverable VAT	6,515	8,256
	£ 270,639	£ 236,288

7. SUPPORT COSTS

	Total 2019 £	Total 2018 £
Management	6,300	6,021
Information technology	6,708	7,350
Governance costs	12,555	4,236
Premises costs	20,194	25,247
	£ 45,757	£ 42,854

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

8. STAFF NUMBERS AND COSTS

	2019 £	2018 £
Wages and salaries	166,134	158,566
Social security costs	13,450	11,411
Pension costs	14,618	15,011
	<u>£ 194,202</u>	<u>£ 184,988</u>
The average monthly number of employees during the year 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 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 £57,781 (2018 - £49,508).

9. TRUSTEES REMUNERATION AND BENEFITS

During the year, no members of the Board of Trustees received any remuneration (2018 - £NIL).
No members of the Board of Trustees received reimbursement of expenses (2018 - £NIL).

10. Taxation

Law for Life: The Foundation of 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 year ended 31 March 2019

11. TANGIBLE FIXED ASSETS

	Fixture and fittings £
Cost	
At 1 April 2018 and 31 March 2019	<u>6,379</u>
Depreciation	
At 1 April 2018 and 31 March 2019	<u>6,379</u>
At 31 March 2019	<u>6,379</u>
Net book value	
At 31 March 2019	<u>£ Nil</u>
At 31 March 2018	<u>£ Nil</u>

12. DEBTORS

	2019 £	2018 £
Due within one year		
Trade debtors	882	8,595
Prepayments	1,437	4,355
Accrued income	67,217	-
Other debtors	4,981	8,422
	<u>£ 74,517</u>	<u>£ 21,372</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	10,423	8,913
Deferred income	12,498	18,254
Social security and other taxes	6,661	3,369
Other creditors	1,273	1,246
VAT creditors	1,533	4,637
Accruals	40,135	5,874
	<u>£ 72,523</u>	<u>£ 42,293</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

14. STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers and investment gains/(losses)	Carried Forward
	£	£	£	£	£
RESTRICTED FUNDS					
Access to Justice Foundation	-	15,000	(9,478)	-	5,522
John Ellerman Foundation	-	30,000	(30,000)	-	-
Tudor Trust	8,740	24,000	(31,937)	-	803
Big Lottery Fund - Benefit Sanctions	4,727	3,000	(7,727)	-	-
Trust for London	-	31,000	(8,899)	-	22,101
Other restricted funds	-	6,000	(6,000)	-	-
	<u>£ 13,467</u>	<u>£ 109,000</u>	<u>£ (94,041)</u>	<u>£ Nil</u>	<u>£ 28,426</u>

SUMMARY OF FUNDS

General Funds	6,381	222,065	(222,355)	-	6,091
Restricted Funds	13,467	109,000	(94,041)	-	28,426
	<u>£ 19,848</u>	<u>£ 331,065</u>	<u>£ (316,396)</u>	<u>£ Nil</u>	<u>£ 34,517</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.

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

COMPARATIVE STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers and investment gains/(losses)	Carried Forward
	£	£	£	£	£
RESTRICTED FUNDS					
John Ellerman Foundation	-	35,000	(35,000)	-	-
Tudor Trust	-	25,000	(16,260)	-	8,740
Other restricted funds	-	11,000	(6,273)	-	4,727
	<u>£ Nil</u>	<u>£ 71,000</u>	<u>£ (57,533)</u>	<u>£ Nil</u>	<u>£ 13,467</u>

SUMMARY OF FUNDS

General Funds	19,517	208,473	(221,609)	-	6,381
Restricted Funds	-	71,000	(57,533)	-	13,467
	<u>£ 19,517</u>	<u>£ 279,473</u>	<u>£ (279,142)</u>	<u>£ Nil</u>	<u>£ 19,848</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2019

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Net current assets	6,091	28,426	34,517
	<u>£ 6,091</u>	<u>£ 28,426</u>	<u>£ 34,517</u>
<i>Comparative analysis of net assets</i>	<u>£ 6,381</u>	<u>£ 13,467</u>	<u>£ 19,848</u>

16. OTHER FINANCIAL COMMITMENTS

	2019 £	2018 £
At 31 March 2019 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 year was as follows:		
Office lease charges for the year	<u>£ Nil</u>	<u>£ Nil</u>

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 year.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2018

18 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	<i>Unrestricted Funds 2018 £</i>	<i>Restricted Funds 2018 £</i>	<i>Total Funds 2018 £</i>
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	1,881	-	1,881
Charitable activities	206,590	71,000	277,590
Investments	2	-	2
TOTAL	<u>208,473</u>	<u>71,000</u>	<u>279,473</u>
EXPENDITURE ON:			
Charitable activities	<u>221,609</u>	<u>57,533</u>	<u>279,142</u>
Net income	(13,136)	13,467	331
NET MOVEMENT IN FUNDS	<u>(13,136)</u>	<u>13,467</u>	<u>331</u>
TOTAL FUNDS AT 31 MARCH 2017	19,517	-	19,517
TOTAL FUNDS AT 31 MARCH 2018	<u>£ 6,381</u>	<u>£ 13,467</u>	<u>£ 19,848</u>