

Charity Number 1139281  
Company Number 7422674

**THE LAWYERS' CHRISTIAN FELLOWSHIP**

(A Company limited by guarantee)

**REPORT AND ACCOUNTS  
FOR THE 8 MONTH PERIOD ENDED 31 AUGUST 2020**



**THE LAWYERS' CHRISTIAN FELLOWSHIP**  
**FOR THE 8 MONTH PERIOD ENDED 31st AUGUST 2020**

**COMPANY INFORMATION**

<b>Directors/Trustees</b>	Elsa Glauert Jonathan Hyde (appointed 16 March 2020) Rebekah Muinde Mark Jones (resigned 22 June 2020) Niazi Peter Fetto (resigned 22 June 2020) Alasdair Henderson Janys Scott Hilary Underwood (appointed 22 June 2020)
<b>Governing Document</b>	Memorandum and Articles of Association (dated 28 October 2010)
<b>Company Registration Number</b>	7422674
<b>Charity Registration Number</b>	1139281
<b>Registered Office</b>	8 Marshalsea Road London SE1 1HL
<b>Independent Examiner</b>	Lisa Darby ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	Barclays Bank Plc 43 High Street Sutton SM1 1DR  CAF Bank Ltd 25 Kings Hill Avenue, West Malling Kent ME19 4JQ  Scottish Widows Bank Plc PO Box 12757 67 Morrison Street Edinburgh EH3 8YJ

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LAWYERS' CHRISTIAN FELLOWSHIP  
TRUSTEES' REPORT  
FOR THE 8 MONTHS ENDED 31 AUGUST 2020

The trustees have pleasure in submitting the Report and Accounts for the 8 month period ended 31 August 2020.

### Objects of the charity

The Lawyers' Christian Fellowship ('LCF') is a Private Limited Company by guarantee and is governed by its Memorandum and Articles of Association ('the Articles'). The objects of the LCF in accordance with the Articles and for the public benefit are:

- a) To promote the Christian faith throughout the United Kingdom of Great Britain and Northern Ireland and internationally in particular by working with the legal profession; and
- b) To relieve poverty in accordance with the Christian faith.

Since 1852 the LCF has been a constant witness to the good news of Jesus Christ within the legal profession. In those 168 years Christian lawyers and law students from across the United Kingdom have been committed to sharing the gospel with those they interact with, whilst promoting a biblical view of justice and bringing biblical values to the practice of law.

The Lawyers' Christian Fellowship is about Christian lawyers communicating the whole Gospel about Jesus Christ. This is **the unifying purpose** of the LCF. The LCF seeks to accomplish its Gospel purpose by its members and its four strategic aims. Its **members** are Christian lawyers – including law students, legal academics, paralegals, trainee and qualified lawyers, and the judiciary – and its **four strategic aims** are to:

1. Seek Justice (what we do): Resourcing Biblically-faithful legal work
2. Love Mercy (what we say): Facilitating Gospel proclamation in and through the legal profession
3. Walk Humbly (what we are): Supporting whole-life Christian discipleship
4. Prayer Fellowship (whom we trust): Articulating faith in God together for our Gospel mission in law

As we do this we are guided by our **Values**, which are that the LCF aims to be always:

- **Grounded in truth:** We stand on the word of God as our foundation;
- **Passionate about justice:** We seek to defend and declare God's heart for justice;
- **Driven to mission:** We are committed to making Christ known at home and abroad;
- **Marked by integrity:** In all that we do and say, we are striving to be sealed by the hallmark of integrity;
- **Genuine in fellowship:** We are united in supporting, serving, equipping and encouraging one another to be an effective witness for Christ as we love one another;
- **Committed to the local church:** Our work should be of benefit to the local church and encourage our members to engage and resource their local churches;
- **Effective in partnership:** We desire to serve the worldwide body of Christ with the gifts we have by partnering with others who share our values.

### Summary of the charity's main activities and achievements

In planning its activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission. During 2020, the application of Charity Commission guidance has been steered by the involvement of Nat Johnson on the Operations Committee as a specialist Charity Lawyer.

To further the above objects, mission, vision and values, the LCF's main activities and achievements were as follows:

### *1. Seek Justice: Resourcing Biblically-faithful legal work*

The LCF produces resources which cover a broad range of issues relating to legal, ethical and theological issues and, in 2020, were made available to the wider public through downloadable copies of written materials, audio files and videos, as well as through our weekly 'Word for the Week'. Aimed at members, their churches and the wider community, these high-quality resources equip and provide guidance to members on various issues, pressures and challenges within the law and legal life as a Christian, whilst encouraging confidence in their gospel witness.

During 2020, a plethora of resources have been added to our online library, including three videos from our 'Mental Health for the Christian Lawyer' seminar series, and eleven videos from Dr David McIlroy's series 'An Introduction to the Theology of Law'. We also provided a blog on wellbeing to accompany the mental health videos.

During the last year, despite the Covid-19 restrictions, the LCF has continued to develop its teaching programme in the UK and internationally, in the following ways:

- Hosting our **first ever online event** and having nearly 120 members sign-up to participate. The Essential Truths seminar in April was led by David McIlroy and addressed the topic, '**Reclaiming the good: Can Christian lawyers constructively contribute in the Public Square?**' Being forced to move the seminar series online allowed for greater engagement across our membership, with people joining from across the UK.
- Launching an online course '**An Introduction to the Theology of Law**', with videos released on Mondays and online discussion groups on Thursday lunchtimes.
- Attending the **ADF Symposium in Europe**, providing the opportunity to develop key relationships in Europe, including with ADF International, Christ und Jurist and Advocates France.
- Supporting our partners in **East Africa**, who were impacted by lockdowns in their countries but who continued to seek creative solutions to continue to serve the needs of their communities.
- Establishing an **Access to Justice Working Group**, to better understand levels of engagement in access to justice among members and their understanding of a Christian response to this area; and to equip and resource members to deepen their engagement. The review will be led by Sir Mark Hedley.
- Growing our **CLEAR Alumni network** with monthly and quarterly prayer calls, which have also seen deepening relationships with our partners and members as we encourage and pray with one another; and preparing for an exciting autumn programme.
- Resourcing groups across Europe, including in **Albania**, and building relationships across the continent.

### *2. Love Mercy: Facilitating Gospel proclamation in and through the legal profession*

To promote the Christian faith, the LCF organises events throughout the UK which provide an opportunity for lawyers and members of the public to hear about and explore the Christian faith. Highlights of the year include:

- Providing evangelism training for our members in our first Essential Truths seminar of the year, '**Reimagining Conversation: How can lawyers effectively communicate the Good News?**' The highlights were a good number of new and familiar faces, as well as great engagement during the discussion and interview slots, and for the atmosphere of faith and fellowship as people mingled after the seminar.

- Speaking at an online evangelistic event, **“Justice, Dignity and the Gospel: what would Jesus say about race discrimination?”** The event was organised by the Passion for Evangelism team following the death of George Floyd.
- Promoting the series of **short animated videos** produced to accompany our **Christianity in the Workplace** guide. ADF International, one of our partners in the project, created a series of five training videos for HR departments across the UK.

### *3. Walk Humbly: Supporting whole-life Christian discipleship*

As a Christian lawyer, the pressure of legal work presents unique challenges to whole-life discipleship. The LCF seeks to address the real questions which studying and practising law presents to Christians through teaching events and resources. In 2020 these included:

- Running a series of national, virtual seminars entitled **‘Mental Health for the Christian Lawyer’**, covering topics including ‘Depression and the Difference Jesus Makes’ and ‘Anxiety and Answers: Biblical Wisdom for Christian Lawyers’. We provided extensive further resources and signposted various sources of support, and were pleased that the series attracted a good level of international engagement also.
- Developing a **‘Walk, Work, Witness mentoring scheme’** to bring the benefit of godly mentoring relationships to Christian lawyers, and enable our members to encourage one another and build each other up. This will be launched in Autumn 2020.
- Exploring key issues in **online seminars**, such as ‘Redeeming Ambition: Can I pursue success with Christ?’ Our speaker skilfully led us through Bible passages touching on the theme, recognising that God is the ultimate arbiter of success, and His glory should be our ultimate motivation. Our speaker’s talk was complemented by fruitful discussions in breakout groups.
- Hosting **online student discussion groups**, which allowed students to consider topics raised in the online seminars in more depth, including personal application.
- Convening our **first ever panel event for incoming trainees**, ‘Starting well in uncertain times’. Panellists were frank in their contributions, but also hopeful and encouraging of new trainees as they take a further step in making sense of how to serve Jesus in the world of work.
- **Supporting members** by meeting 1-2-1 online and via telephone. The impact of Covid-19 on undergraduate and postgraduate students, and young lawyers, was significant. With courses and exams moving online, the hesitation of the SRA to confirming exam requirements, start dates of training contract delayed, furloughing staff, announcement of redundancies and mergers, or simply adjusting to working from home and being socially distanced saw a spike in requests for 1-2-1 contact.
- Producing **resources to equip members for the uncertain times**, from a motivational piece on adjusting to working from home, to mid-week reflections and prompts to pray. These resources resulted in a reengagement with our student and young lawyer cohort.

### *4. Prayer Fellowship: Articulating faith in God together for our Gospel mission in law*

The LCF was established in 1852 as a prayer union, and continues to bring Christian lawyers together, in person or by a shared resource, to prayer. Highlights of the last year include:

- Launching a **weekly prayer call** on Tuesday lunchtimes, to pray in response to the Covid-19 pandemic. The calls brought together members in the UK with our partners in Europe and East Africa.
- Establishing a **fortnightly Francophone prayer call**, where we were regularly joined by partners and friends in France and Rwanda, as well as some of our UK French-speaking members.
- Convening our monthly **London Prayer Breakfasts** online, meeting each month during lockdown with good attendance.
- Starting a new **prayer meeting in Scotland**, with monthly meetings being well-attended online.

- Hosting an **online seminar on prayer**, 'Revolutionary prayer: How do we plead before a just God?', where the content and conversations edified and encouraged in equal measure.
- Continuing our **daily prayer resource** for Christians in law and for members of the public via the PrayerMate app. Approximately 20% of subscribers are from overseas (Australia, USA, Mozambique, Thailand, UAE, Philippines, Portugal, and South Africa).
- Supporting our international partners with **monthly prayer calls**. The format has been amended and the invitation extended more widely to LCF members and CLEAR partners.
- **Staff praying** with and for members.

### Plans for the future

In the future, the LCF will continue to carry out its current objectives and activities. Plans for Autumn 2020/21 academic year include the following:

- *Seek Justice*: Launching our new '**Justice Matters**' programme, providing teaching on key verses from the Bible about 'justice'. The seminars will all be hosted online, so we hope a broader range of our membership will be able to participate.
- *Seek Justice*: Holding our National Conference online, providing teaching on '**The Beatitudes for Lawyers**', with regional discussion groups.
- *Love Mercy*: Hosting an online Christmas event, '**Have you done Christmas justice?**' Our hope is that members will arrange local groups to coincide with the online event with HHJ David Turner, who will speak to the question "Who was in the manger that first Christmas? And will he bring justice on earth?"
- *Love Mercy*: Hosting an online Easter evangelistic event with HHJ Graeme Smith speaking on '**Injustice & Hope: Reviewing the trial of Jesus**'.
- *Walk Humbly*: Establishing a **Legal Academics Group**, to bring together like-minded academics for teaching and encouragement, to share and collaborate in research, to pray for one another and to support academic outreach.
- *Walk Humbly*: Launching our **mentoring programme**, and developing other ways to provide member-to-member support in the regions.
- *Prayer Fellowship*: Maintaining **regional, national and international prayer meetings** started during lockdown, as a way for our members to keep connecting for prayer.

### Membership

Our members remain integral to our ministry. They serve in a variety of ways, including volunteering for international mission trips, co-ordinating regional groups, speaking at seminars and drafting 'Word for the Week' contributions. They also give a great deal of time to the various committees: Student & Young Lawyer; International; Operations.

### Staff

In 2020, we recruited maternity cover for our Executive Assistant post, to ensure all teams maintained administrative support. We were also able to arrange maternity cover in advance for our Director of Operations & Resources role, and recruit for a new International Ministry Associate to start in November.

In July we said goodbye to our Director of Student & Young Lawyer Ministries, Fiona Mahendran, as she left the LCF after six years' service. Since the year-end we have appointed a replacement Director expecting him to be 'in post' in early summer 2021.

## Structure, Governance and Management

Responsibility for setting strategic priorities and making operating decisions in 2020 rested with the trustees who met quarterly to monitor the activities of the charity.

Trustees are appointed by resolution of the Trustees for a term of three years. A Trustee's appointment (and any subsequent reappointment) is subject to ratification by the members at the annual general meeting following his or her appointment. Two trustees were appointed in 2020 – Jonathan Hyde and Hilary Underwood – and their appointment will be ratified at the next AGM. Mark Jones and Niazi Fetto stepped down as trustees following the National Council in June 2020; Jonathan Hyde became Chair of Trustees and Alasdair Henderson is Vice-Chair.

The ACLF merged into the LCF with effect from March 2020, and their website now redirects to our Find a Lawyer page. So far Collaborative Chambers, Cowans Solicitors, Edward Connor Solicitors, Ellis Fermor & Negus, Fiona Bruce Solicitors, Hewetts, Sookias & Sookias, and Wellers Law Group have confirmed that they identify as Christian law firms and an authorised person has confirmed agreement with our doctrinal basis.

## Financial review

The results for the 8 month period to 31 August 2020 are as set out in the Statement of Financial Activities at page 9.

Income for the 8 month period was £173,621 (2019: Full year £316,108) and expenditure for that period was £212,400 (2019: Full year £353,597) resulting in net expenditure for the period of £38,779 (2019: Full year net expenditure £37,490). Total reserves at the end of the period were £111,029 down from £149,807 at 31 December 2019 of which £17,755 was restricted (2019 £38,919).

## Reserves

The reserves policy requires the charity to have sufficient free cash reserves to cover closure costs, namely those financial liabilities which the charity is required to meet in the event of its dissolution. This is currently estimated at around £75,000.

As at 31 August 2020, the charity had free cash reserves of £112,628 (as at 31 December 2019: £120,931) in accordance with this policy.

The trustees continue to monitor closely the financial position and receive detailed reports on all financial activities on the LCF throughout the year at their quarterly meetings. They are assisted by an Operations Committee who also meet every quarter. Monthly management accounts are prepared for the Executive Director and disseminated to Trustees and the relevant committees as needed.

## Key risks and uncertainties

The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. In relation to financial risk, the trustees consider that there are sufficient reserves, any risks having been considered and taken into account for future budgets.

## COVID-19

After careful consideration, the whole LCF staff team began a rolling process of furlough between April and June. At the end of March/beginning of April, we had received several membership cancellations, citing COVID-19 as the reason for reduced finances. We also received reports of members being furloughed, NQ jobs being withdrawn, and firms reducing hours and pay. It was clear that some of our members would be financially adversely impacted by the pandemic.

Aware of our deficit budget, and keen to avoid redundancies if membership subscriptions continued to fall, the decision was taken to utilise the Government Job Retention Scheme in order to preserve the Charity's working capital.

Preparing for furlough at short notice coincided with developing and delivering an online programme and creating new resources in response to COVID 19. This was challenging, but by furloughing staff in stages, we maintained a skeleton staff throughout, enabling our programme of prayer and support to continue.

Due to the nature of its charitable purposes, the LCF has been able to redesign the format and content of its activities in response to the measures taken to control the spread of COVID-19. Whilst conferences and other physical gatherings have been postponed or suspended due to COVID-19 social restrictions, much of the work of the charity has been able to continue 'on-line'.

The longer-term financial impact of the pandemic is difficult to ascertain. However, at the end of the Financial Year income is up. This increased level of income has, in part, been supported by income from the government's job retention scheme from the furloughing of staff members in short stages. Additionally, lockdown measures have led to reduced expenditure for the same period and, combined with increased charity revenue, have resulted in increased free cash reserves compared with the previous year to date. The charity's budget and accounts are being kept under regular review by the Executive Director, the Director of Operations & Resources, the Operations Committee and Trustees.

#### **Responsibilities of trustees under charity law**

The trustees 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 which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year.

In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Approval**

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees on 23 March 2021 and signed on their behalf by:

-----  
Jonathan Hyde

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF**

**THE LAWYERS' CHRISTIAN FELLOWSHIP**

I report to the charity trustees on my examination of the accounts of the Company for the 8 month period ended 31 August 2020 on pages 9 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 12 and 13.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since 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 Accountants in England and Wales, which is one of the listed bodies.

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

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.

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.

Lisa Darby ACA  
Institute of Chartered Accountants in England and Wales

10 May 2021

Stewardship  
1 Lamb's Passage  
London, EC1Y 8AB

**THE LAWYERS' CHRISTIAN FELLOWSHIP**  
**Statement of Financial Activities**  
**FOR THE 8 MONTH PERIOD ENDED 31st AUGUST 2020**

**Summary Income and Expenditure Account**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>INCOME AND ENDOWMENTS FROM</b>					
General Donations & Legacies	3	156,831	16,686	173,517	294,355
Charitable Activities	3	50	-	50	21,578
Investment income		55	-	55	174
<b>Total income</b>		<b>156,936</b>	<b>16,686</b>	<b>173,621</b>	<b>316,108</b>
<b>EXPENDITURE ON</b>					
Charitable activities	4	174,550	37,850	212,400	353,597
<b>Total expenditure</b>		<b>174,550</b>	<b>37,850</b>	<b>212,400</b>	<b>353,597</b>
<b>Net income/(expenditure)</b>		<b>(17,614)</b>	<b>(21,164)</b>	<b>(38,779)</b>	<b>(37,490)</b>
Transfers between funds		-	-	-	-
<i>Other recognised gains/(losses):</i>		-	-	-	-
<b>Net movement in funds</b>		<b>(17,614)</b>	<b>(21,164)</b>	<b>(38,779)</b>	<b>(37,490)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		110,888	38,919	149,807	187,297
<b>Total funds carried forward</b>		<b>93,274</b>	<b>17,755</b>	<b>111,029</b>	<b>149,807</b>

The numbers may not add up precisely due to rounding.

Movements on reserves and all recognised gains and losses are shown above.

The notes on page 12-17 form part of these accounts.

**THE LAWYERS' CHRISTIAN FELLOWSHIP**

**BALANCE SHEET  
AS AT 31st AUGUST 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £	Total funds 2019 £
<b>FIXED ASSETS</b>					
Tangible assets	6	296	-	296	875
		296	-	296	875
<b>CURRENT ASSETS</b>					
Stock	7	1,053	-	1,053	1,053
Debtors	8	9,443	356	9,799	13,002
Cash at bank	9	112,628	17,399	130,027	159,419
		123,123	17,755	140,878	173,475
<b>CURRENT LIABILITIES</b>					
Liabilities falling due within one year	10	30,145	-	30,145	24,542
Net Current Assets		92,978	17,755	110,733	148,933
<b>NET ASSETS</b>		93,274	17,755	111,029	149,807
<b>FUND BALANCES</b>					
Unrestricted funds	11				
General Funds		93,274	-	93,274	110,888
Restricted Funds	11	-	17,755	17,755	38,919
		93,274	17,755	111,029	149,807

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the 8 month period ended 31st August 2020.

The members have not required the company to obtain an audit of its financial statements for the 8 month period ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at end of each financial year and of its net income or expenditure 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 by the Board of Directors on 23 March 2021 and were signed on its behalf by:

-----  
Jonathan Hyde

Company number: 7422674 Charity number: 1139281

The notes on page 12-17 form part of these accounts.

**THE LAWYERS' CHRISTIAN FELLOWSHIP**  
**Detailed Statement of Financial Activities with Comparatives**  
**FOR THE 8 MONTH PERIOD ENDED 31st AUGUST 2020**

		Unrestricted Funds - General 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds - General 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
	Note						
<b>INCOME FROM</b>							
General donations	3	156,831	16,686	173,517	240,418	53,937	294,355
Charitable activities	3	50	-	50	17,998	3,580	21,578
Investment income		55	-	55	174	-	174
<b>Total income</b>		<b>156,936</b>	<b>16,686</b>	<b>173,621</b>	<b>258,591</b>	<b>57,517</b>	<b>316,108</b>
<b>EXPENDITURE ON</b>							
Charitable activities	4	174,550	37,850	212,400	296,266	57,331	353,597
<b>Total expenditure</b>		<b>174,550</b>	<b>37,850</b>	<b>212,400</b>	<b>296,266</b>	<b>57,331</b>	<b>353,597</b>
<b>Net income/(expenditure)</b>		<b>(17,614)</b>	<b>(21,164)</b>	<b>(38,779)</b>	<b>(37,675)</b>	<b>186</b>	<b>(37,490)</b>
Transfers between funds		-	-	-	3,492	(3,492)	-
<b>Net movement in funds</b>		<b>(17,614)</b>	<b>(21,164)</b>	<b>(38,779)</b>	<b>(34,183)</b>	<b>(3,306)</b>	<b>(37,490)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		110,888	38,919	149,807	145,071	42,225	187,297
<b>Total funds carried forward</b>		<b>93,274</b>	<b>17,755</b>	<b>111,029</b>	<b>110,888</b>	<b>38,919</b>	<b>149,807</b>

The numbers may not add up precisely due to rounding.

Movements on reserves and all recognised gains and losses are shown above.

# THE LAWYERS' CHRISTIAN FELLOWSHIP

## Notes to the Accounts

### FOR THE 8 MONTH PERIOD ENDED 31st AUGUST 2020

#### 1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

#### 2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: 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) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

##### a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact can be effectively managed.

##### b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from conferences.

Investment income represents income generated by the charity's assets and includes income from bank interest.

##### c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

## THE LAWYERS' CHRISTIAN FELLOWSHIP

### Notes to the Accounts

#### FOR THE 8 MONTH PERIOD ENDED 31st AUGUST 2020

Expenditure on raising funds comprises a portion of salary costs and expenditure on promotional materials.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Office Equipment	4 years
Computer Equipment	4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Stocks:

Goods purchased for re-sale are stated at the lower of cost and net realisable value.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

h) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE 8 MONTH PERIOD ENDED 31st AUGUST 2020

<b>3 Voluntary income</b>	Total 8 months to 31 August 2020 £	Total Year to 31 December 2019 £
General donations	123,482	203,405
Donations to support SYL Coordinator	-	2,757
Gifts for other groups	320	480
Income for CLEAR	14,665	45,149
Donations for Deputy Director	-	360
Donations for SYL Activities	-	4,287
Grants - Job retention scheme	16,248	-
Tax recoverable	18,801	37,917
	<u>173,517</u>	<u>294,355</u>
<b>Income from Charitable Activities</b>		
Conferences	-	14,181
Regional Conferences	-	3,804
Publications, books DVDs	50	13
Mission Trips and CLEAR Conference	-	3,580
	<u>50</u>	<u>21,578</u>

The charity has received grants from the UK Government as part of its Job Retention Scheme designed to protect jobs threatened as a result of restrictions imposed to slow the spread of COVID-19.

**4 Charitable activity**

<b>a Direct Charitable Costs</b>	Total 8 months to 31 August 2020 £	Total Year to 31 December 2019 £
Costs of generating voluntary income	14,258	25,721
Staff costs	124,708	166,896
Staff expenses	1,373	2,432
Other staff costs	1,652	11,413
Printing and magazine	1,320	1,589
Cost of publications & books, DVDs sold	5	52
Regional Conferences	-	26,886
Expeditions & CLEAR expenses	323	11,450
London & Local Group Expenditure	381	4,359
Student Groups	225	11,514
Office costs	19,157	26,455
Bank charges	872	1,252
Depreciation	580	1,478
Grants payable	37,750	48,376
	<u>202,604</u>	<u>339,873</u>
<b>b Support &amp; Administration</b>	£	£
Governance costs	1,623	2,478
Printing, postage and stationery	3,270	4,306
Professional fees	4,008	5,705
Insurance	896	1,235
	<u>9,796</u>	<u>13,724</u>
<b>Combined charitable activity cost</b>	<u>212,400</u>	<u>353,597</u>

The amount paid to Stewardship to undertake the independent examination of the accounts for the period ending 31st August 2020 was £1,500 (2019: Full year £2,160).

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE 8 MONTH PERIOD ENDED 31st AUGUST 2020

c Grants	Institutions	Individuals	8 months to 31 August 2020	Year to 31 December 2019
	£	£	£	£
CLEAR Kenya	16,250	-	16,250	22,602
CLEAR Uganda	9,000	-	9,000	9,312
CLEAR Rwanda	12,500	-	12,500	16,462
	<u>37,750</u>	<u>-</u>	<u>37,750</u>	<u>48,376</u>

5 Staff & Trustees		8 months to 31 August 2020	Year to 31 December 2019
		£	£
	Gross wages, salaries & benefits in kind	127,843	169,060
	Employer's National Insurance costs	6,676	13,149
	Pension costs	4,447	6,288
	Total staff costs	<u>138,966</u>	<u>188,497</u>

The charity has 6 full time equivalent employed staff. Many of its activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

Remuneration payable to key management for the 8 months to 31 August 2020 was £50,800 (2019: Full year £79,228). Key management is considered to cover the senior management directly employed by the charity.

No remuneration was paid to any trustee during the year nor to any person connected to them.

6 Tangible Fixed Assets	Computers	Office Equipment	Website & database	Total 31 August 2020	Total 31 December 2019
	£	£	£	£	£
Cost					
At 1 January 2020	15,660	5,927	10,885	32,472	32,472
Additions/(Disposals)					
At 31 August 2020	<u>15,660</u>	<u>5,927</u>	<u>10,885</u>	<u>32,472</u>	<u>32,472</u>
Accumulated Depreciation					
At 1 January 2020	14,833	5,879	10,885	31,597	30,120
Charge for the year	531	48		579	1,477
Disposals					
At 31 August 2020	<u>15,364</u>	<u>5,927</u>	<u>10,885</u>	<u>32,176</u>	<u>31,597</u>
Net book value					
At 31 August 2020	<u>296</u>	<u>-</u>	<u>-</u>	<u>296</u>	<u>875</u>
At 1 January 2020	<u>827</u>	<u>48</u>	<u>-</u>	<u>875</u>	<u>2,352</u>

7 Stock		31 Aug 2020	31 Dec 2019
		£	£
At Cost		1,053	1,053
		<u>1,053</u>	<u>1,053</u>

8 Debtors and Prepayments		31 Aug 2020	31 Dec 2019
		£	£
Tax recoverable		1,292	7,376
Other Debtors		6,098	5,266
Prepayments		2,407	360
		<u>9,799</u>	<u>13,002</u>

9 Cash at Bank and in Hand		31 Aug 2020	31 Dec 2019
		£	£
Bank operating accounts		29,959	64,453
Bank deposits		100,067	94,966
		<u>130,027</u>	<u>159,419</u>

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE 8 MONTH PERIOD ENDED 31st AUGUST 2020

10 Creditors: liabilities falling due within one year

Accruals	4,645	3,960
Grants payable	20,750	11,250
Sundry Creditors	4,750	9,332
	<u>30,145</u>	<u>24,542</u>

11 Funds

The restricted funds represent amounts received for specific purposes and the movements in the 8 month period to 31 August 2020 are as follows:

a) 8 month period ended 31 August 2020

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
Public Policy	2,005	-	-	-	2,005
Groups/Regions - Merseyside	1,706	320	-	-	2,026
CLEAR - General	33,835	16,366	(37,850)	-	12,351
SYL Dig Deeper	517	-	-	-	517
Germany Conference 2018	856	-	-	-	856
	<u>38,919</u>	<u>16,686</u>	<u>(37,850)</u>	<u>-</u>	<u>17,755</u>
Unrestricted funds					
General Funds	110,888	156,936	(174,550)	-	93,274
	<u>149,806</u>	<u>173,621</u>	<u>(212,400)</u>	<u>-</u>	<u>111,029</u>

b) Year ended 31 December 2019

	Opening balance £	Incoming resources £	Outgoing resources £	Transfers in the year £	Closing balance £
SYL Coordinator	-	2,757	-	(2,757)	-
Public Policy	2,005	-	-	-	2,005
Groups/Regions - Merseyside	1,701	480	(475)	-	1,706
CLEAR - General	18,041	53,545	(56,856)	19,105	33,835
CLEAR - Social Enterprise	19,105	-	-	(19,105)	-
Deputy Director	-	360	-	(360)	-
SYL Dig Deeper	517	-	-	-	517
SYL income for activities	-	375	-	(375)	-
Germany Conference 2018	856	-	-	-	856
	<u>42,225</u>	<u>57,517</u>	<u>(57,331)</u>	<u>(3,492)</u>	<u>38,919</u>
Unrestricted funds					
General Funds	145,071	258,591	(296,266)	3,492	110,888
	<u>187,295</u>	<u>316,108</u>	<u>(353,597)</u>	<u>-</u>	<u>149,807</u>

Analysis of net assets by fund

The assets and liabilities represented by the various funds as at 31 August 2020 are as follows:

	Unrestricted Funds £	Restricted Funds £	Total
Tangible fixed assets	296	-	296
Stock	1,053	-	1,053
Debtors	9,443	356	9,799
Cash at bank and in hand	112,628	17,399	130,027
Creditors falling due within one year	(30,145)	-	(30,145)
	<u>93,275</u>	<u>17,755</u>	<u>111,029</u>

## THE LAWYERS' CHRISTIAN FELLOWSHIP

### Notes to the Accounts

#### FOR THE 8 MONTH PERIOD ENDED 31st AUGUST 2020

The assets and liabilities represented by the various funds as at 31 December 2019 are as follows:

	Unrestricted Funds £	Restricted Funds £	Total
Tangible fixed assets	875	-	875
Stock	1,053	-	1,053
Debtors	12,571	431	13,002
Cash at bank and in hand	120,931	38,488	159,419
Creditors falling due within one year	(24,542)	-	(24,542)
	<u>110,888</u>	<u>38,919</u>	<u>149,807</u>

#### Purpose of restricted funds

Student & Young Lawyer Coordinator donations are given towards the cost of staff in the Student & Young Lawyer Department.

Public Policy donations are given towards projects relating to legal policy.

Regional donations are given to support activities of members of the Lawyer's Christian Fellowship in specific regions

The International Department is in partnership with and provides grants to overseas projects and includes CLEAR (Christian Legal, Education and Research) which operate in East Africa. These are currently based in Kenya, Uganda and Rwanda where close links are made with Christian Legal Fellowships in each country. Interns normally work in a country for 6-12 months and are funded entirely by donations.

Donations for the Deputy Director are for salary contributions for the role.

Student & Young Lawyer Coordinator donations are given towards the cost of staff in the Student & Young Lawyer Department.

#### 12 Lease commitments

A lease was signed in April 2019 on a three year term commencing on 8 June 2019. The annual rent was set at £20,056 per annum with a CPI uplift from December 2020. The lease contains a break clause allowing either party to serve six month's notice to the other party.

#### 13 Events since the year end

As explained in the Trustees' report, the charity has been affected by the recent outbreak of COVID-19 and as a result has redesigned the format and content of its activities. The Trustees are monitoring income and expenditure and, if it becomes necessary, will take additional measures to mitigate the impact of COVID-19 on the charity's cash reserves. The trustees are unable to reliably estimate the impact of COVID-19 at the present time.

#### 14 Transactions with related parties

During the year the charity:

- received donations for the 8 month period to 31 August 2020 of £4,961 (2019: Full year £8,909) from related parties (which includes trustees, any other members of key management and anyone closely related to them).
- paid travel expenses in the 8 month period to 31 August 2020 of £122 (2019: Full year £225) to a trustee whilst carrying out duties associated with being a trustee; reimbursements for expenses incurred when acting as agent for the charity are not included in this disclosure.

#### 15 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.