

Charity Number 1139281
Company Number 7422674

THE LAWYERS' CHRISTIAN FELLOWSHIP
(A Company limited by guarantee)

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**



THE LAWYERS' CHRISTIAN FELLOWSHIP

FOR THE YEAR ENDED 31 AUGUST 2021

COMPANY INFORMATION

Directors/Trustees	Elsa Glauert Timothy Grainger (appointed 8 March 2021) Alasdair Henderson (resigned 30 June 2021) Jonathan Hyde Rebekah Muinde Janys Scott Hilary Underwood
Governing Document	Memorandum and Articles of Association (dated 28 October 2010)
Company Registration Number	7422674
Charity Registration Number	1139281
Registered Office	8 Marshalsea Road London SE1 1HL
Independent Examiner	Lisa Darby ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank Plc 43 High Street Sutton SM1 1DR CAF Bank Ltd 25 Kings Hill Avenue, West Malling Kent ME19 4JQ

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LAWYERS' CHRISTIAN FELLOWSHIP
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2021

The trustees have pleasure in submitting the Report and Accounts for the year ended 31 August 2021.

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 169 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 20/21, 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 20/21, 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 20/21, further resources have been added to our online library, including further videos from our 'Mental Health for the Christian Lawyer' seminar series, Justice Matters, Beatitudes for Lawyers, and Real Lives, interviewing Christian Lawyers.

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

- Hosting series of **online events, with a range of topics**. Online events continue to allow for greater engagement across our membership, with people joining from across the UK.
- Launching a monthly online lunchtime Book Club 'A Biblical View of Law and Justice' with its author Professor David McIlroy.
- 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.
- The **Access to Justice Working Group surveyed members** to better understand levels of engagement in access to justice among members and their understanding of a Christian response to this area; with a view to equipping, resourcing and inspiring members to deepen their engagement. The review, led by Sir Mark Hedley, produced a thorough report, which was launched in October 2021 at the LCF National Conference.
- 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 academic year programme.
- Resourcing groups across Europe, 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.
- Online evangelistic events, at Christmas and Easter.
- Running an online course for lawyers exploring the Christian faith

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 20/21 these included:

- Continuing a series of national, virtual seminars entitled '**Mental Health for the Christian Lawyer**', where we also provide an extensive further resources and signposted various sources of support, and were pleased that the series attracted a good level of international engagement also.
- The '**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. After a successful pilot scheme, the programme was launched in summer 2021, and has been met with a good take-up.
- Exploring key issues in **online seminars**, such as the '**Beatitudes for Lawyers**' series, featuring a succession of speakers.
- 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 **careers fair** for student and young lawyers, with several Christian law firms participating.
- Hosting a SYL mini-conference, online.
- **Supporting members** by meeting 1-2-1 online and via telephone.
- Producing **resources to equip members** where in person events were not possible.

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:

- A monthly prayer call on Tuesday lunchtimes, for all members. The calls bring together members in the UK with our partners in Europe and East Africa.
- Convening our monthly **London Prayer Breakfasts** online, meeting each month with good attendance.
- Regular **prayer meetings in Scotland**, with the monthly meetings being well-attended online by a core group of members.
- Continuing our daily prayer resource for Christians in law and for members of the public via the PrayerMate app. Approximately 18% of subscribers are from overseas (USA, Switzerland, Singapore, Kenya).
- Supporting our international partners with monthly prayer calls, including a multi-lingual prayer call. 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 2021/22 academic year include the following:

- *Seek Justice*: Launching our new '**Complete Lawyer**' programme, providing teaching lifestyle attitudes using key passages from the Philippians. The seminars will be a mix of in person and online, so we hope a broad range of our membership will be able to participate.
- *Seek Justice*: Holding our National Conference in person, providing teaching on '**The Complete Lawyer**', based on **Philippians**, as well as seminars on topical subjects such as conflict and stress.
- *Seek Justice*: Running online LICC's Transforming Work course for members, equipping for workplace evangelism.
- *Love Mercy*: Hosting **Christmas carol services**: in London, in person, with Mark Greene from LICC; in Liverpool, in person, with Stephen Shaw QC; in Scotland, online, with Rev Dr Willie Philip.
- *Walk Humbly*: Developing the Legal Academics, Judges, Corporate Members, and Family Law Groups, to bring together like-minded professionals for teaching and encouragement, to share and collaborate in specific areas, to pray for one another and to support outreach.
- *Walk Humbly*: Fully launching our mentoring programme, including further 'rounds' of matching mentors and mentees. Developing other ways to provide member-to-member support in the regions, including online regional meet-ups.
- *Prayer Fellowship*: Maintaining **regional, national and international prayer meetings** started during lockdown, as a way for our members to keep connecting for prayer.

· *Prayer Fellowship*: A members' Ski trip: a time for fun and down-time, but also for Bible teaching and an opportunity to develop lasting Christian friendships.

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

The year saw many staff changes. Jen McKelvin, Director of Operations & Resources, left for maternity leave in November 2020 and has decided not to return; Janet Cole, who joined in November 2020 to cover the role originally as maternity cover, is now permanent. Damilola Makinde finished as Student & Young Lawyer (SYL) Ministry Associate, and in June 2021, Felipe Carvalho started as our Director of SYL Ministries, working from Portugal while his UK visa is processed. Jane Allen joined in November 2020 as the new International Ministry Associate, taking over from Esther Wade. In spring 2020, we welcomed back Moni Olatunji into the Executive Assistant post, bidding farewell to Tochi Irukwo who covered the role during Moni's maternity leave.

Structure, Governance and Management

Responsibility for providing charitable governance in 20/21, including reviewing and agreeing strategic priorities, rested with the trustees who met quarterly to monitor the activities of the charity. The staff team, who are members of the LCF in their own right, are responsible for implementing the strategic priorities and for the day to day running 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. One trustee was appointed in 20/21 – Tim Grainger – and his appointment was ratified at AGM in October 2021. Alasdair Henderson stepped down as trustee and Vice Chair following the National Council in June 2021; Jonathan Hyde remained Chair of Trustees and Rebekah Muinde was appointed Vice-Chair in June 2021.

The Association of Christian Law Firms merged into the LCF with effect from March 2020. So far Cowans Solicitors, Edward Connor Solicitors, Ellis Fermor & Negus, Fiona Bruce Solicitors, Hewetts, Sookias & Sookias, and Wellers Law Group have confirmed their membership. A number of sole practitioners also regularly attend this group.

Financial review

The results for the 12 month period to 31 August 2021 are as set out in the Statement of Financial Activities at page 10.

Income for the year was £266,504 (2020: 8 months £2173,622) and expenditure for the year was £282,536 (2020 8 months: £212,400) resulting in net expenditure for the period of £16,032 (2020 8 months £38,779). Total reserves at the end of the year were £94,997 (£111,029 at 31 August 2020) of which £9,307 were restricted.

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. Closure costs have reduced as a result of staff and lower lease costs, and this is conservatively estimated at around £65,000.

At the end of the year, the charity had free cash reserves of £82,363 (31/8/20: £112,628) 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 further consideration, we continued a programme of furloughing staff for short periods of time throughout the year, which mitigated Covid-related membership cancellations, whereby some of our members were 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.

With uncertainty over in person events and further lockdowns, we continued with developing and delivering an online programme and creating new resources, enabling our programme of prayer and support to continue. This has had an unforeseen advantage that regional members have been able to take part fully.

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 were largely postponed or suspended due to social restrictions, much of the work of the charity has been able to continue online. In October 2021, however, we had our first 'in person' event with our National Conference in Oxford - to minimise risk (both to individuals and to LCF financially), this was a day conference at St Ebbe's church in Oxford.

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 for short periods and growing subscriptions revenue. 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 28 February 2022 and signed on their behalf by:

Rebekah Muinde

Rebekah Muinde

**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 year ended 31 August 2021 on pages 10 to 18 following, which have been prepared on the basis of the accounting policies set out on page 13 and 14.

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 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:

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

Lisa Darby ACA
Institute of Chartered Accountants in England and Wales

Stewardship
1 Lamb's Passage
London, EC1Y 8AB

Date: 13 April 2022

THE LAWYERS' CHRISTIAN FELLOWSHIP

Statement of Financial Activities

FOR THE YEAR ENDED 31 AUGUST 2021

Summary Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 8 month period 2020 £
INCOME AND ENDOWMENTS FROM					
General Donations & Legacies	3	241,614	24,496	266,109	173,517
Charitable Activities	3	379	-	379	50
Investment income		16	-	16	55
Total income		242,009	24,496	266,504	173,622
EXPENDITURE ON					
Charitable activities	4	249,593	32,944	282,536	212,400
Total expenditure		249,593	32,944	282,536	212,400
Net income/(expenditure)		(7,584)	(8,448)	(16,032)	(38,779)
Transfers between funds		-	-	-	-
		(7,584)	(8,448)	(16,032)	(38,779)
<i>Other recognised gains/(losses):</i>		-	-	-	-
Net movement in funds		(7,584)	(8,448)	(16,032)	(38,779)
Reconciliation of funds:					
Total funds brought forward		93,274	17,755	111,029	149,807
Total funds carried forward		85,690	9,307	94,997	111,029

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 13-18 form part of these accounts.

THE LAWYERS' CHRISTIAN FELLOWSHIP

**BALANCE SHEET
AS AT 31st AUGUST 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
FIXED ASSETS					
Tangible assets	6	-	-	-	296
		-	-	-	296
CURRENT ASSETS					
Stock	7	973	-	973	1,053
Debtors	8	6,389	189	6,578	9,799
Cash at bank	9	82,363	25,844	108,207	130,027
		89,725	26,033	115,759	140,878
CURRENT LIABILITIES					
Liabilities falling due within one year	10	4,036	16,726	20,762	30,145
Net Current Assets		85,690	9,307	94,997	110,733
NET ASSETS		85,690	9,307	94,997	111,029
FUND BALANCES					
Unrestricted funds	11				
General Funds		85,690		85,690 0	93,274 0
Restricted Funds	11	-	9,307	9,307	17,755
		85,690	9,307	94,997	111,029

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the financial period ended 31st August 2021.

The members have not required the company to obtain an audit of its financial statements for the financial period ended 31 August 2021 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 28 February 2022 and were signed on its behalf by:

Rebekah Muinde

Rebekah Muinde

Company number:

7422674

Charity number:

1139281

The notes on page 13-18 form part of these accounts.

THE LAWYERS' CHRISTIAN FELLOWSHIP
Detailed Statement of Financial Activities with Comparatives
FOR THE YEAR ENDED 31 AUGUST 2021

		Unrestricted Funds - General	Restricted Funds	Total Funds	Unrestricted Funds - General	Restricted Funds	Total Funds
		2021	2021	2021	8 month period 2020	8 month period 2020	8 month period 2020
	Note	£	£	£	£	£	£
INCOME FROM							
General donations	3	241,614	24,496	266,109	156,831	16,686	173,517
Charitable activities	3	379	-	379	50	-	50
Investment income		16	-	16	55	-	55
Total income		242,009	24,496	266,504	156,936	16,686	173,621
EXPENDITURE ON							
Charitable activities	4	249,593	32,944	282,536	174,550	37,850	212,400
Total expenditure		249,593	32,944	282,536	174,550	37,850	212,400
Net income/(expenditure)		(7,584)	(8,448)	(16,032)	(17,614)	(21,164)	(38,779)
Transfers between funds		-	-	-	0	0	-
		(7,584)	(8,448)	(16,032)	(17,614)	(21,164)	(38,779)
Other gains/(losses)		-	-	-	-	-	-
Net movement in funds		(7,584)	(8,448)	(16,032)	(17,614)	(21,164)	(38,779)
Reconciliation of funds:							
Total funds brought forward		93,274	17,755	111,029	110,888	38,919	149,807
Total funds carried forward		85,690	9,307	94,997	93,274	17,755	111,029

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 YEAR ENDED 31 AUGUST 2021

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.

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

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31 AUGUST 2021

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 YEAR ENDED 31 AUGUST 2021

3 Voluntary income	Total	Total
	Year to 31 August 2021	8 months to 31 August 2020
	£	£
General donations	194,519	123,482
Gifts for other groups	989	320
Income for CLEAR	21,136	14,665
Grants - Job retention scheme	17,166	16,248
Tax recoverable	32,300	18,801
	<u>266,110</u>	<u>173,517</u>
Income from Charitable Activities		
Conferences	298	-
Publications, books DVDs	81	50
	<u>379</u>	<u>50</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	Total	Total
	Year to 31 August 2021	8 months to 31 August 2020
	£	£
a Direct Charitable Costs		
Costs of generating voluntary income (including staff costs)	17,421	14,258
Staff costs	179,536	124,708
Staff expenses	2,574	1,373
Other staff costs	6,016	1,652
Printing and magazine	3,231	1,320
Cost of publications & books, DVDs sold	80	5
Regional Conferences	-	-
Expeditions & CLEAR expenses	1,377	323
London & Local Group Expenditure	793	381
Student Groups	722	225
Office costs	26,772	19,157
Bank charges	1,479	872
Depreciation	296	580
Grants payable	28,608	37,750
	<u>268,903</u>	<u>202,604</u>
b Support & Administration		
Governance costs	2,460	1,623
Printing, postage and stationery	3,857	3,270
Professional fees	6,155	4,008
Insurance	1,161	896
	<u>13,633</u>	<u>9,796</u>
Combined charitable activity cost	<u>282,536</u>	<u>212,400</u>

The amount paid to Stewardship to undertake the independent examination of the accounts for the period ending 31st August 2021 was £1,920 (2020: £1,500).

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31 AUGUST 2021

c Grants	Institutions	Individuals	Year to 31 August 2021	8 months to 31 August 2020
	£	£	£	£
CLEAR Kenya	6,128	-	6,128	16,250
CLEAR Uganda	6,000	-	6,000	9,000
CLEAR Rwanda	16,480	-	16,480	12,500
	<u>28,608</u>	<u>-</u>	<u>28,608</u>	<u>37,750</u>

5 Staff & Trustees	Year to 31 August 2021	8 months to 31 August 2020
	£	£
Gross wages, salaries & benefits in kind	177,038	127,843
Employer's National Insurance costs	9,943	6,676
Pension costs	6,064	4,447
Total staff costs	<u>193,045</u>	<u>138,966</u>

The charity has 5 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 financial year to 31 August 2021 was £71,803 (2020: 8 months £50,800). 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 2021	Total 31 August 2020
	£	£	£	£	£
Cost					
At 1 September 2020	15,660	5,927	10,885	32,472	32,472
Additions/(Disposals)					
At 31 August 2021	<u>15,660</u>	<u>5,927</u>	<u>10,885</u>	<u>32,472</u>	<u>32,472</u>
Accumulated Depreciation					
At 1 September 2020	15,364	5,927	10,885	32,176	31,597
Charge for the year	296	-	-	296	579
Disposals					
At 31 August 2021	<u>15,660</u>	<u>5,927</u>	<u>10,885</u>	<u>32,472</u>	<u>32,176</u>
Net book value					
At 31 August 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 1 September 2020	<u>296</u>	<u>-</u>	<u>-</u>	<u>296</u>	<u>296</u>

7 Stock	31-Aug-21	31-Aug-20
	£	£
At Cost	973	1,053
	<u>973</u>	<u>1,053</u>

8 Debtors and Prepayments	31-Aug-21	31-Aug-20
	£	£
Tax recoverable	2,083	1,292
Other Debtors	2,994	6,098
Prepayments	1,500	2,407
	<u>6,578</u>	<u>9,799</u>

9 Cash at Bank and in Hand	31-Aug-21	31-Aug-20
	£	£
Bank operating accounts	31,795	29,959
Bank deposits	76,412	100,067
	<u>108,207</u>	<u>130,027</u>

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31 AUGUST 2021

10 Creditors: liabilities falling due within one year

Accruals	2,598	4,645
Grants payable	16,726	20,750
Sundry Creditors	1,438	4,750
	<u>20,762</u>	<u>30,145</u>

11 Funds

The restricted funds represent amounts received for specific purposes and the movements in the year ended 31 August 2021 are as follows:

a) Year ended 31 August 2021

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	£	£	£	£	£
Public Policy	2,005	-	-	-	2,005
Groups/Regions - Merseyside	2,026	730	(355)	-	2,401
CLEAR - General	12,351	23,766	(32,589)	-	3,528
SYL Dig Deeper	517	0	0	-	517
Germany Conference 2018	856	0	0	-	856
	<u>17,755</u>	<u>24,496</u>	<u>(32,944)</u>	<u>-</u>	<u>9,307</u>
Unrestricted funds					
General Funds	93,274	242,009	(249,593)	-	85,690
	<u>111,029</u>	<u>266,504</u>	<u>(282,536)</u>	<u>-</u>	<u>94,997</u>

b) 8 month period ended 31 August 2020

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	£	£	£	£	£
SYL Coordinator	-	-	-	-	0
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>149,807</u>	<u>173,622</u>	<u>(212,400)</u>	<u>-</u>	<u>111,029</u>

Analysis of net assets by fund

The assets and liabilities represented by the various funds as at 31 August 2021 are as follows:

	Unrestricted Funds	Restricted Funds	Total
	£	£	
Tangible fixed assets	-	-	-
Stock	973	-	973
Debtors	6,389	189	6,578
Cash at bank and in hand	82,363	25,844	108,207
Creditors falling due within one year	(4,036)	(16,726)	(20,762)
	<u>85,690</u>	<u>9,307</u>	<u>94,996</u>

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31 AUGUST 2021

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>93,274</u>	<u>17,755</u>	<u>111,029</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:

- a) received donations for the year ended 31 August 2021 of £9,764 (2020: 8 months £4,961) from related parties (which includes trustees, any other members of key management and anyone closely related to them.
- b) paid travel expenses for the year ended 31 August 2021 of £0 (2020: 8 months £122) 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.