

Charity Number 1139281
Company Number 7422674

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

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018**



THE LAWYERS' CHRISTIAN FELLOWSHIP

FOR THE YEAR ENDED 31st December 2018

COMPANY INFORMATION

Directors/Trustees

Gavin Thomas Robert Callaghan
Caroline Rachel Eade
Rebekah Muinde (appointed November 2018)
Mark Jones
Niazi Peter Fetto
Alasdair Henderson
Janys Scott (appointed November 2018)

Governing Document

Memorandum and Articles of Association

Company Registration Number

7422674

Charity Registration Number

1139281

Registered Office

8 Marshalsea Road
London
SE1 1HL

Independent Examiner

Ruth Smith CA
Stewardship
1 Lamb's Passge
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

Scottish Widows Bank Plc
PO Box 12757
67 Morrison Street
Edinburgh EH3 8YJ

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LAWYERS' CHRISTIAN FELLOWSHIP
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2018

The trustees have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The Lawyers' Christian Fellowship ('LCF') is a charitable incorporated organisation and is governed by its 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 166 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.

Our **Mission statement** which flows out of the objects is: The Lawyers' Christian Fellowship exists to bring the whole Good News of Jesus Christ within the legal world.

We do this by following our **Vision**, which is that the LCF seeks to encourage all of our members to:

- **Speak** the good news: from within the legal profession;
 - **Live** the good news: living as godly lawyers;
 - **Apply** the good news: applying God's justice on the ground;
 - **Promote** the good news: working for godly laws;
- in every aspect of our profession, at home and abroad.

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 same values.

Summary of the charity's main activities and achievements

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

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

1. Providing relevant resources

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.

The resources cover a broad range of issues relating to legal, ethical and theological issues and are fully 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'.

Highlights of the year include:

- Launching a new resource, entitled '**Christianity in the Workplace**', in partnership with ADF International and the Evangelical Alliance. The guide is intended to provide employers with insight on how Christian beliefs might manifest in the workplace, as well as exploring and analysing the relevant law in the area. It encourages employers to cultivate an inclusive work environment and gives examples on how that might be achieved. The guide is intended to be an informative reference for HR personnel across the country.
- Producing of a '**Word in Action**' to mark the 70th anniversary of the United Nations officially adopting the Universal Declaration of Human Rights (UDHR), titled '70 years of Human Rights: A milestone to celebrate?'
- Hitting the 80,000-copy milestone of the '**Speak Up**' booklet, distributed across the country.

2. Building strong relationships

By offering opportunities to meet as Christian lawyers and law students, the LCF fosters relationships and provides tools to help members inspire their churches about God's heart for justice; and by doing so, promote opportunities for evangelism, mission and discipleship, as well as service in voluntary capacities, partnership with other bodies and meeting local community needs.

Highlights of the year include:

- Hosting a residential **conference for students and young lawyers**, with teaching on the book of Amos. A small number of non-members also attended the conference.
- Launching the **UCCF Law Network** for undergraduate students at Word Alive 2018, to equip undergraduates to live as gospel-minded lawyers. Our Theology of Law taster session was open to all delegates.
- Travelling to Kiev and Berlin with the IFES Graduate Impact programme, **Cross Currents**, to equip young Christian lawyers to live faithfully to Jesus' teaching whilst studying and practising law. The group considered topics such as Ezekiel, economic principles and Islam.
- Record-breaking numbers attending our monthly **Essential Truths** series, exploring topical issues such as the role of justice in an offended culture and a post-truth world. Members of the public joined us as the seminars rotated around law firms spread across the city;

- Sending a small group of members to **East Africa**, to run law workshops for lawyers. In Rwanda, we partnered with Lawyers of Hope ('LOH') and the Rwandan Bar Association to run a three-day training programme. Not only did the workshops equip the local legal community, but they raised awareness for LOH, promoting their invaluable work and mission: reaching the most marginalised in their societies and supporting the relief of poverty within their justice system.
- Establishing a **CLEAR Alumni network**, to continue member engagement with our international ministry.
- Gathering over 200 lawyers from 25 European countries at the inaugural **'50 Nations, 1 Fellowship'** conference in Berlin, to encourage Christian lawyers across the continent and to be equipped to be a more effective gospel witness in their communities.
- Mentoring the **new Christian law groups** that have begun to meet across Europe following the Berlin Conference.
- Partnering with **Christian Medical Fellowship** for our 'Law & Liberty' conference in Cambridge; with **Premier Radio** for their 'In the Dock' show; with **OCCA/RZIM** for our Essential Truths seminar; and with **Chaplaincy Plus** for local fellowship in Birmingham.
- Welcoming our membership to our offices for the **National Conference**. Rev Dr Chris Wright spoke on Psalm 119, and videos of his talks were then made available online;
- Regular and faithful regional **prayer meetings**, from Manchester to Swansea to Birmingham, as well as **carol services** in London, Liverpool and Edinburgh.

Plans for the future

In the future, the LCF will continue to carry out its current objectives and activities. Plans for 2019 and beyond include:

- Recruiting **Ministry Trainees** to strengthen our student and young lawyer ministry, and an Executive Assistant to support the various ministries;
- Expanding the **UCCF Law Network** and teaching programme at Word Alive;
- Hosting a weekend **National Conference** to equip and encourage our membership;
- Increasing **regional member engagement**, led by the new Executive Director;
- Celebrating **20 years of our partnership with CLEAR**, including developing the alumni network, sending a mission team to train lawyers in Rwanda, and attending the Advocates Africa Conference in Kenya.

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; Finance & Central Support.

Structure, Governance and Management

Responsibility for setting strategic priorities and making operating decisions in 2018 rested with the trustees who met regularly 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 2018: Rebekah Muinde and Janys Scott; their appointments were ratified at the AGM in November.

Financial review

The results for the financial year are as set out in the Statement of Financial Activities at page 8.

During the year income decreased by £13,487 to £273,909 (2017 - £287,396). Expenditure also decreased by £6,053 to £276,702 (2017 - £282,755). As a result, there was a small deficit of £2,792 (2017 – surplus £4,641)

Cash balances have remained stable at £188,607 (2017 - £185,837).

The free cash reserves have throughout 2018 have consistently been above the level required under the reserves policy. The LCF reserves policy is that the organisation should have at least three months' operating costs in free cash reserves, where operating costs are defined as being those items of expenditure within the budget for which there is a contractual (e.g. staff or rental) element or necessary payment (such as insurance) to maintain the charity.

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 a Finance and Central Support 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.

At the year-end unrestricted cash balances were £146,814 and the charity is complying with the reserves policy.

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. The principal risk the trustees identified and addressed in 2018 related to the implementation of GDPR. 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.

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).

Charity 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 was approved by the trustees on 5 September 2019 and signed on their behalf by:

Mark Jones

PRINTED NAME

**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 December 2018 on pages 8 to 16 following, which have been prepared on the basis of the accounting policies set out on page 11.

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 Scotland, 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.

Ruth Smith CA
Institute of Chartered Accountants in Scotland

2019

For and on behalf of:
Stewardship
1 Lamb's Passage
London, EC1Y 8AB

THE LAWYERS' CHRISTIAN FELLOWSHIP
Statement of Financial Activities
FOR THE YEAR ENDED 31st December 2018
Summary Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
INCOME AND ENDOWMENTS FROM					
General Donations & Legacies	2	191,112	63,488	254,599	271,903
Charitable Activities	2	14,009	5,200	19,209	15,441
Investment income		101	-	101	52
Total income		205,222	68,688	273,909	287,396
EXPENDITURE ON					
Charitable activities	3	217,495	59,206	276,702	282,755
Total expenditure		217,495	59,206	276,702	282,755
Net income/(expenditure)		(12,273)	9,481	(2,792)	4,641
Transfers between funds		3,993	(3,993)	-	-
		(8,280)	5,488	(2,792)	4,641
<i>Other recognised gains/(losses):</i>		-	-	-	-
Net movement in funds		(8,280)	5,488	(2,792)	4,641
Reconciliation of funds:					
Total funds brought forward		153,351	36,736	190,087	185,448
Total funds carried forward		145,071	42,225	187,296	190,087

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 11-16 form part of these accounts.

THE LAWYERS' CHRISTIAN FELLOWSHIP
BALANCE SHEET
FOR THE YEAR ENDED 31st December 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2018 £	Total funds 2017 £
FIXED ASSETS					
Tangible assets	5	2,353	-	2,353	4,709
		2,353	-	2,353	4,709
CURRENT ASSETS					
Stock	6	1,153	-	1,153	1,399
Debtors	7	9,746	431	10,177	7,994
Cash at bank	8	146,814	41,794	188,607	185,837
		157,713	42,225	199,938	195,229
CURRENT LIABILITIES					
Liabilities falling due within one year	9	14,994	-	14,994	9,852
Net Current Assets		142,719	42,225	184,944	185,377
NET ASSETS					
		145,071	42,225	187,296	190,087
FUND BALANCES					
Unrestricted funds	10				
General Funds		145,071	-	145,071	153,351
Restricted Funds	10	-	42,225	42,225	36,736
		145,071	42,225	187,296	190,087

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 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 [05.09.19] and were signed on its behalf by:

Mark Jones

Mark Jones

Company number:

7422674

Charity number:

1139281

The notes on page 11-16 form part of these accounts.

THE LAWYERS' CHRISTIAN FELLOWSHIP
Detailed Statement of Financial Activities with Comparatives
FOR THE YEAR ENDED 31st December 2018

	Note	Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
		2018	2017	2018	2017	2018	2017
		£	£	£	£	£	£
INCOME FROM							
General donations	2	191,112	219,430	63,488	52,473	254,599	271,903
Charitable activities	2	14,009	9,919	5,200	5,522	19,209	15,441
Investment income		101	38	-	14	101	52
Total income		205,222	229,387	68,688	58,009	273,909	287,396
EXPENDITURE ON							
Charitable activities	3	217,495	239,854	59,206	42,901	276,702	282,755
Total expenditure		217,495	239,854	59,206	42,901	276,702	282,755
Net income/(expenditure)		(12,273)	(10,467)	9,481	15,108	(2,792)	4,641
Transfers between funds		3,993	4,339	(3,993)	(4,339)	-	0
		(8,280)	(6,128)	5,488	10,769	(2,792)	4,641
<i>Other recognised gains/(losses):</i>							
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-	-
Actuarial gains/(losses) on defined benefit pension schemes		-	-	-	-	-	-
Other gains/(losses)		-	-	-	-	-	-
Net movement in funds		(8,280)	(6,128)	5,488	10,769	(2,792)	4,641
Reconciliation of funds:							
Total funds brought forward		153,351	159,480	36,736	25,968	190,087	185,448
Total funds carried forward		145,071	153,351	42,225	36,736	187,296	190,087

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 31st December 2018

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.

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 31st December 2018

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 31st December 2018

2 Voluntary income	Unrestricted	Restricted	Total	Total
	Funds	Funds	2018	2017
	£	£	£	£
General donations	163,771	-	163,771	187,176
Donations to support SYL Coordinator	-	2,757	2,757	2,757
Gifts for Public Policy Work	-	120	120	480
Gifts for other groups	-	480	480	480
Income for CLEAR interns	-	-	-	966
Income for CLEAR	-	53,684	53,684	41,934
Donations for Deputy Director	-	360	360	360
Donations for SYL Activities	-	876	876	1,213
Tax recoverable	27,341	5,211	32,551	36,537
	191,112	63,488	254,599	271,903

Income from Charitable Activities

Conferences	7,265	5,200	12,465	10,055
Regional Conferences	1,377	-	1,377	2,801
Publications, books DVDs	488	-	488	236
Mission Trips and CLEAR Conference	4,344	-	4,344	184
Groups and Regions	535	-	535	2,165
	14,009	5,200	19,209	15,441

3 Charitable activity

a Direct Charitable Costs	Unrestricted	Restricted	Total	Total
	Funds	Funds	2018	2017
	£	£	£	£
Costs of generating voluntary income	12,782	881	13,663	24,606
Staff costs	117,735	-	117,735	140,914
CLEAR Interns	-	-	-	1,270
Staff expenses	1,961	-	1,961	5,283
Other staff costs	12,614	-	12,614	2,946
Printing and magazine	7,637	-	7,637	1,540
Cost of publications & books, DVDs sold	411	-	411	708
Regional Conferences	1,070	-	1,070	6,295
Expeditions & CLEAR expenses	5,509	-	5,509	6,414
London & Local Group Expenditure	2,944	571	3,515	2,279
Student Groups	12,108	-	12,108	16,715
Germany Conference 2018	-	4,344	4,344	-
Office costs	26,309	-	26,309	24,500
Website Development & Publicity	-	-	-	12
Bank charges	1,227	160	1,387	1,241
Depreciation	2,356	-	2,356	2,603
Grants payable	-	53,250	53,250	32,000
	204,662	59,206	263,868	269,326
	£	£	£	£
b Support & Administration				
Governance costs	2,200	-	2,200	2,325
Printing, postage and stationery	3,938	-	3,938	4,632
Professional fees	5,521	-	5,521	5,355
Insurance	1,174	-	1,174	1,116
	12,833	-	12,833	13,428
Combined charitable activity cost	217,495	59,206	276,702	282,755

The amount paid to Stewardship to conduct the independent examination of the accounts for year ending December 31st 2018 was £1,560 (2017: £1,560).

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31st December 2018

c Grants	Institutions	Individuals	2018	2017
	£	£	£	£
CLEAR Kenya	33,000	-	33,000	12,000
CLEAR Uganda	9,000	-	9,000	5,000
CLEAR Rwanda	11,250	-	11,250	15,000
	<u>53,250</u>	<u>-</u>	<u>53,250</u>	<u>32,000</u>

4 Staff & Trustees	2018	2017
	£	£
Gross wages, salaries & benefits in kind	120,394	144,338
Employer's National Insurance costs	8,358	10,941
Pension costs	1,765	4,612
Total staff costs	<u>130,517</u>	<u>159,891</u>

The charity has 4 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 amounted to £40,166 in the year (2017: £76,739). 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.

No trustee received reimbursed expenses.

The total amount of donations funded by trustees was £6,249 (2017: £5,660).

5 Tangible Fixed Assets	Computers	Office Equipment	Website & database	Total 2018	Total 2017
	£	£	£	£	£
Cost					
At 1 January 2018	19,961	5,957	10,885	36,803	35,530
Additions/(Disposals)	(4,300)	(30)	0	(4,330)	1,273
At 31 December 2018	<u>15,661</u>	<u>5,927</u>	<u>10,885</u>	<u>32,473</u>	<u>36,803</u>
Accumulated Depreciation					
At 1 January 2018	15,901	5,308	10,885	32,094	29,491
Charge for the year	2,046	311	-	2,357	2,603
Disposals	(4,300)	(30)	-	(4,330)	0
At 31 December 2018	<u>13,646</u>	<u>5,589</u>	<u>10,885</u>	<u>30,120</u>	<u>32,094</u>
Net book value					
At 31 December 2018	<u>2,015</u>	<u>338</u>	<u>-</u>	<u>2,353</u>	<u>4,709</u>
At 1 January 2018	<u>4,060</u>	<u>649</u>	<u>-</u>	<u>4,709</u>	<u>6,039</u>

6 Stock	2018	2017
	£	£
At Cost	1,153	1,399
	<u>1,153</u>	<u>1,399</u>

7 Debtors and Prepayments	2018	2017
Tax recoverable	3,423	4,919
Other Debtors	-	1,218
Prepayments	6,754	1,857
	<u>10,177</u>	<u>7,994</u>

8 Cash at Bank and in Hand	2018	2017
Bank operating accounts	94,984	166,690
Bank deposits	93,624	19,147
	<u>188,607</u>	<u>185,837</u>

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31st December 2018

9 Creditors: liabilities falling due within one year

Accruals	3,469	2,352
Grants payable	11,000	7,500
Sundry Creditors	525	-
	<u>14,994</u>	<u>9,852</u>

10 Funds

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

a) Year ended 31 December 2018	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	£	£	£	£	£
SYL Coordinator	-	2,757	-	(2,757)	-
Public Policy	1,885	120	-	-	2,005
Groups/Regions - Merseyside	1,792	480	571	-	1,701
CLEAR - General	13,437	58,895	54,291	-	18,041
CLEAR - Social Enterprise	19,105	-	-	-	19,105
Deputy Director	-	360	-	(360)	-
SYL Dig Deeper	517	-	-	-	517
SYL income for activities	-	876	-	(876)	-
Germany Conference 2018	-	5,200	4,344	-	856
	<u>36,736</u>	<u>68,688</u>	<u>59,206</u>	<u>(3,993)</u>	<u>42,225</u>

Unrestricted funds

General Funds	153,351	205,222	217,495	3,993	145,071
	<u>190,087</u>	<u>273,909</u>	<u>276,702</u>	<u>-</u>	<u>187,296</u>

b) Year ended 31 December 2017	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	£	£	£	£	£
SYL Coordinator	-	2,757	-	(2,757)	-
Public Policy	1,405	480	-	-	1,885
Groups/Regions - Merseyside	1,916	480	604	-	1,792
CLEAR - General	3,228	46,231	36,022	-	13,437
CLEAR - Interns	313	966	1,270	9	-
CLEAR - Social Enterprise	19,105	-	-	-	19,105
Deputy Director	-	360	-	(360)	-
SYL Dig Deeper	-	5,522	5,005	-	517
SYL income for activities	-	1,213	-	(1,213)	-
CLEAR - Rwanda	-	-	-	-	0
	<u>25,967</u>	<u>58,009</u>	<u>42,901</u>	<u>(4,339)</u>	<u>36,736</u>

Unrestricted funds

General Funds	159,479	229,387	239,854	4,339	153,351
	<u>185,446</u>	<u>287,396</u>	<u>282,755</u>	<u>-</u>	<u>190,087</u>

The assets and liabilities represented by the various funds as at 31 December 2018 are as follows:

	Fixed assets	Bank & cash balances	Other net assets	Total
	£	£	£	£
Restricted funds	-	41,794	431	42,225
Unrestricted funds	2,353	146,814	(4,095)	145,071
	<u>2,353</u>	<u>188,607</u>	<u>(3,664)</u>	<u>187,296</u>

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31st December 2018

The assets and liabilities represented by the various funds as at 31 December 2017 are as follows:

	Fixed assets	Bank & cash balances	Other net assets	Total
	£	£	£	£
Restricted funds	0	35,691	1,045	36,736
Unrestricted funds	4,709	150,146	(1,505)	153,351
	<u>4,709</u>	<u>185,837</u>	<u>(459)</u>	<u>190,087</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.

Transfers of funds

The transfers are due to the fact that there were donations restricted for the purpose of the salaries of the SYL Coordinator and the Deputy Director salary and these have been transferred to general unrestricted funds where the salaries were paid from and have been fully used in this financial year.

11 Lease commitments

A lease was signed on 11th June 2014 on a six year term with a break clause after three years, with six month's notice on either side from 1st January 2014, at £18,200 p.a. with an RPI uplift from June 2016.

12 Events since the year end

There have been no balance sheet events since the year end.

13 Members

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