

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 2019**



# THE LAWYERS' CHRISTIAN FELLOWSHIP

FOR THE YEAR ENDED 31st December 2019

## COMPANY INFORMATION

### Directors/Trustees

Elsa Glauert  
Jonathan Hyde  
Rebekah Muinde  
Mark Jones  
Niazi Peter Fetto  
Alasdair Henderson  
Janys Scott

### 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

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

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 2019

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

**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 2019, the application of Charity Commission guidance has been steered by the involvement of Caroline Eade on the National Council as a specialist Charity Lawyer, and similarly by the involvement of Nat Johnson on the Operations Committee.

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 2019, 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 2019, three video resources have been added to our library of resources:

- A talk by Janys Scott QC on 'Identity', exploring what the Bible says about competition and identity, particularly our identity as Christian lawyers with Christ.
- A series of three videos of Chris Wright speaking on 'Lessons from Psalm 119' from the LCF's 2018 National Conference.
- A series of three videos of Dom Hughes speaking about 'Be Wise: Building a legal career on the rock of Biblical truths' from our 2019 Student and Young Lawyers' Conference.

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

- Recruiting two ministry trainees, one working in our Student and Young Lawyers Ministry, and another working in our International Ministry. An individual personal learning and development programme was provided for both trainees to better equip them for a future career as Christians in law. The LCF paid for our SYL Ministry Trainee to attend the Cross Currents conference in Budapest, and for the International Ministry Trainee to attend Cornhill Bible training.
- Expanding our involvement at Word Alive in the **UCCF Law Network** for undergraduate students with four sessions – two legal session with Professor David McIlroy, two with the politics network – to equip undergraduates to live as gospel-minded lawyers. These were also accessible to all who attended Word Alive, allowing us to connect with members from across the UK.
- Building on our partnership with UCCF, we also provided regular supervision for UCCF's Relay Law Elective.
- Travelling to Budapest in May with the IFES Graduate Impact programme, **Cross Currents**, to equip young Christian lawyers to live faithfully to Jesus' teaching whilst studying and practising law.

- Exploring key issues in our popular monthly **Essential Truths** series, such as how to practice commercial law and still serve God, and the mission of the Christian lawyer, and how they can make a difference in the world. Members of the public joined us as the seminars rotated around law firms spread across the city.
- Sending a small team of staff and 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 two-day training programme on Labour Law and Discrimination Law for lawyers, as well as to provide teaching on Faith and Law to law students. We also delivered training on vulnerable witnesses to LOH staff, KEFA[1] staff and community paralegals. Members of the team provided training for LOH Trustees on Management and Governance. These training events helped to support the work of our partners, raising awareness for LOH, and promoting their invaluable work and mission: reaching the most marginalised in their societies and supporting the relief of poverty within their justice system. In Kenya, the team provided training on Capacity Building, and on Charity Governance and Management to staff and trustee representatives at a residential conference for our CLEAR partners from Rwanda, Kenya and Uganda, as well as for representatives from groups of Christian lawyers in Burundi, DRC and Mozambique.
- Developing a **CLEAR Alumni network** and hosting our first network event, to continue member engagement with our International Ministry.
- Providing mentoring and support for **new Christian law groups** that have begun to meet across Europe following the Berlin Conference. In November we jointly hosted a conference in Macedonia with Christ und Jurist to provide support and encouragement to Christian lawyers from Macedonia, Romania, Bulgaria, and Moldova.

### *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:

- On 25 October 2019 the Scottish Region, together with the Christian Medical Fellowship and the Christian Dental Fellowship, held **Three Debates on the theme of 'Christianity in the Public Square'**, chaired by Professor Mona Siddiqui. The subject matter of the three debates were: "Christianity is irrelevant in modern society", debated by Donald Findlay QC and Dr Andy Bannister; "Christian principles should be dropped from medicine", debated by Professor David Galloway and Lord Purvis of Tweed; "Christians should support the criminalisation of hate speech", debated by Dr Donald Macaskill and Paul Coleman. Approximately 140 attended this well-organised event.
- In December 2019, there were three LCF **Carol Services** in Edinburgh, London and Liverpool. In Leicester, Esther Harrison was responsible for organising the Courts' Carol Service.

### *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 2019 these included:

- Hosting a residential **conference for students and young lawyers**, with teaching on "Be Wise: Building a legal career on the rock of Biblical truths". We welcomed two German students at the conference who attended the 2018 Berlin Conference. The SYL conference led to a number of students and young lawyers volunteering to join LCF committees and to contribute to the creation of resources.

- Speaking at partner events including the **Christian Medical Fellowship's Student Conference** in Yarnfield, **Premier Radio's** 'Leadership Files' show, and **Chaplaincy Plus'** City Legal Meeting in Birmingham.
- Facilitating and resourcing a '**Christianity in the Workplace**' meeting in the North West to inform and equip Christians from different work sectors across the region to speak about their faith at work, and to form workplace groups.
- Supporting **regional teaching events** on prayer in Swansea, Warrington, and Edinburgh.
- Organising **seminars for students and young lawyers** on topics such as "Identity: How do I keep a Christ-centred identity in a competitive legal world?" and "Conscience: Does the law require Christians to compromise?"
- Running a three-day residential **National Conference** in Derbyshire on "Living in the age of Elisha: A radically Christian perspective for today's lawyers." The main speaker was Dr Andrew Sach, who spoke on what the Bible has teaches about inclusivity, the power of God's word, and the importance of knowing the times. The conference also included a seminar programme, including on the subject of "Burn out, drop out, or stay the course: Surviving and Thriving as a Christian Lawyer."

#### **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:

- The monthly **Prayer Breakfast** in London, which continues to attract a range of members, from first year law students to members of the judiciary.
- A **daily prayer resource** for Christians in law and for members of the public via the PrayerMate app.
- Supporting our international partners with **prayer calls**.
- **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 2020 and beyond include the following:

- *Seek Justice:* Designing a new 2020–2021 programme called '**Justice Matters**', providing teaching on key verses from the Bible about 'justice'.
- *Seek Justice:* Forming an **Access to Justice working group** (as part of the Justice Matters programme) to research and report on what activities LCF members and other Christians have historically and currently been involved in with regards to supporting specifically Access to Justice in the UK. The purpose of this research is to deduce to the extent which Access to Justice may be a 'blind spot' for Christian lawyers, as well as recognise and celebrate the ways LCF members are already serving God's justice in the UK by specifically using their legal skills. The report would seek to make recommendations to the Trustees of the LCF as to the contents of an Access to Justice Policy for the LCF and the distinct and unique role which the LCF, as a para-church organisation, could and should have on the issue – both internally to its members, and externally to a wider sphere (e.g. churches, legal press etc).
- *Love Mercy:* Using a play with a cast of lawyers, called '**Putting Easter on trial**', as a lawyer-focussed evangelistic event for members to invite their colleagues to.

- *Walk Humbly*: Running a short '**Mental health for the Christian Lawyer**' series, looking at this topical issue from a Christian and Biblical perspective.
- *Walk Humbly*: Piloting a **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; Finance & Central Support[2].

## Structure, Governance and Management

Responsibility for setting strategic priorities and making operating decisions in 2019 rested with the trustees who met quarterly to monitor the activities of the charity.

In January 2019, Mark Bainbridge commenced employment with the LCF as its new Executive Director. Mark Bainbridge is a qualified solicitor with more than 20 years' experience in legal practice specialising in employment and discrimination law, including in senior management and with budgetary responsibility. Mark Bainbridge has been a member of the LCF since 2006 and was a local group leader in Wales.

He has a graduate diploma in Theology from Union School of Theology and is a trustee of his local church. For these reasons, he was considered by the trustees to be a suitable appointment to the Executive Director role, to develop and implement vision and strategy, and to oversee the executive function of the charity.

This has enabled the charity to develop stronger and more distinct lines of management and governance. Since appointment, Mark Bainbridge has established a senior staff leadership team which meets monthly to co-ordinate and develop the management of the charity in line with its charitable purposes and for the public benefit. In addition, the staff team has been restructured to create a separate operations team whose responsibilities include regulatory and financial management.

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 2019 – Elsa Glauert – her appointment was ratified at the AGM in November. An existing Trustee Alasdair Henderson was reappointed for a period of three years, and an extension of Mark Jones' (Chair of Trustees) term was agreed by the trustees for exceptional reasons, namely to provide stability for the Charity following the recent appointment of a new Executive Director. Caroline Eade stepped down as trustee following the National Council in November 2019.

## Financial review

The results for the financial year are as set out in the Statement of Financial Activities at page 10.

Income for the year increased from £273,909 in 2018 to £316,107 in 2019. Expenditure also increased from £276,702 in 2018 to £353,597 in 2019. This resulted in net expenditure for the year of £37,489 (2018: £2,792), thereby reducing reserves from £187,296 in 2018 to £149,807 in 2019. Of this closing balance, £38,919 was held in restricted funds (2018: £42,225)

### **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.

At the end of the year, the charity had free cash reserves of £120,931 (2018: £146,814) 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 a Finance and Central Support Committee[3] who also meet every quarter. Monthly management accounts are prepared for the Executive Director and Director of Operations, 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**

Due to the nature of its charitable activities, 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 financial impact of the pandemic is difficult to ascertain. For the year to date (1 January to 30 June 2020) income is down against budget forecasting, but is up on the previous year to date. 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 to 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 16 September 2020 and signed on their behalf by:

JONATHAN HYDE

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Jonathan Hyde

[\[1\] Started in 2009, as Play For Hope, The Kefa Project is all about seeing at-risk youth transformed in every aspect of their lives. Kefa pronounced kay-fuh is a Rwandan spelling of Kepha or Cephas the name Jesus gave Peter when he was declared the rock.](#)

[\[2\] Renamed 'Operations Committee' in June 2019.](#)

[\[3\] Ibid.](#)

**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 2019 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 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.

Lisa Darby ACA  
Institute of Chartered Accountants in England and Wales

12 October 2020

Stewardship  
1 Lamb's Passage  
London, EC1Y 8AB

**THE LAWYERS' CHRISTIAN FELLOWSHIP**  
**Statement of Financial Activities**  
**FOR THE YEAR ENDED 31st December 2019**  
**Summary Income and Expenditure Account**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<b>INCOME AND ENDOWMENTS FROM</b>					
General Donations & Legacies	3	240,418	53,937	294,354	254,599
Charitable Activities	3	17,998	3,580	21,578	19,209
Investment income		174	-	174	101
<b>Total income</b>		<b>258,591</b>	<b>57,517</b>	<b>316,107</b>	<b>273,909</b>
<b>EXPENDITURE ON</b>					
Charitable activities	4	296,266	57,331	353,597	276,702
<b>Total expenditure</b>		<b>296,266</b>	<b>57,331</b>	<b>353,597</b>	<b>276,702</b>
<b>Net income/(expenditure)</b>		<b>(37,675)</b>	<b>186</b>	<b>(37,489)</b>	<b>(2,792)</b>
Transfers between funds		3,492	(3,492)	-	-
		(34,183)	(3,306)	(37,489)	(2,792)
<i>Other recognised gains/(losses):</i>		-	-	-	-
<b>Net movement in funds</b>		<b>(34,183)</b>	<b>(3,306)</b>	<b>(37,489)</b>	<b>(2,792)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		145,071	42,225	187,295	190,087
<b>Total funds carried forward</b>		<b>110,888</b>	<b>38,919</b>	<b>149,807</b>	<b>187,296</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 13-18 form part of these accounts.

**THE LAWYERS' CHRISTIAN FELLOWSHIP**

**BALANCE SHEET  
AS AT 31st December 2019**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2019 £	Total funds 2018 £
<b>FIXED ASSETS</b>					
Tangible assets	6	875	-	875	2,353
		875	-	875	2,353
<b>CURRENT ASSETS</b>					
Stock	7	1,053	-	1,053	1,153
Debtors	8	12,572	431	13,003	10,177
Cash at bank	9	120,931	38,488	159,419	188,607
		134,555	38,919	173,474	199,938
<b>CURRENT LIABILITIES</b>					
Liabilities falling due within one year	10	24,542	-	24,542	14,994
Net Current Assets		110,013	38,919	148,932	184,944
<b>NET ASSETS</b>		110,888	38,919	149,807	187,296
<b>FUND BALANCES</b>					
Unrestricted funds	11				
General Funds		110,888	-	110,888	145,071
Restricted Funds	11	-	38,919	38,919	42,225
		110,888	38,919	149,807	187,296

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 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 16 September 2020 and were signed on its behalf by:

JONATHAN HYDE

Jonathan Hyde

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 31st December 2019**

		Unrestricted Funds - General 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Unrestricted Funds - General 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
	Note						
<b>INCOME FROM</b>							
General donations	3	240,418	53,937	294,354	191,112	63,488	254,599
Charitable activities	3	17,998	3,580	21,578	14,009	5,200	19,209
Investment income		174	-	174	101		101
<b>Total income</b>		<b>258,591</b>	<b>57,517</b>	<b>316,107</b>	<b>205,222</b>	<b>68,688</b>	<b>273,909</b>
<b>EXPENDITURE ON</b>							
Charitable activities	4	296,266	57,331	353,597	217,495	59,206	276,702
<b>Total expenditure</b>		<b>296,266</b>	<b>57,331</b>	<b>353,597</b>	<b>217,495</b>	<b>59,206</b>	<b>276,702</b>
<b>Net income/(expenditure)</b>		<b>(37,675)</b>	<b>186</b>	<b>(37,489)</b>	<b>(12,273)</b>	<b>9,481</b>	<b>(2,792)</b>
Transfers between funds		3,492	(3,492)	-	3,993	(3,993)	-
		(34,183)	(3,306)	(37,489)	(8,280)	5,488	(2,792)
<i>Other recognised gains/(losses):</i>							
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-	-
Actuarial gains/(losses) on defined benefit pension schemes		-	-	-	-	-	-
Other gains/(losses)		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>(34,183)</b>	<b>(3,306)</b>	<b>(37,489)</b>	<b>(8,280)</b>	<b>5,488</b>	<b>(2,792)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		145,071	42,225	187,296	153,351	36,736	190,087
<b>Total funds carried forward</b>		<b>110,888</b>	<b>38,919</b>	<b>149,807</b>	<b>145,071</b>	<b>42,225</b>	<b>187,296</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 YEAR ENDED 31st December 2019

### 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 on net income will not be material.

#### 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 YEAR ENDED 31st December 2019**

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 YEAR ENDED 31st December 2019

<b>3 Voluntary income</b>	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
General donations	203,404	-	203,404	163,771
Donations to support SYL Coordinator	-	2,757	2,757	2,757
Gifts for Public Policy Work	-	-	-	120
Gifts for other groups	-	480	480	480
Income for CLEAR interns	-	-	-	-
Income for CLEAR	-	45,149	45,149	53,684
Donations for Deputy Director	-	360	360	360
Donations for SYL Activities	3,912	375	4,287	876
Tax recoverable	33,102	4,816	37,917	32,551
	<u>240,418</u>	<u>53,937</u>	<u>294,354</u>	<u>254,599</u>
<b>Income from Charitable Activities</b>				
Conferences	14,181	-	14,181	12,465
Regional Conferences	3,804	-	3,804	1,377
Publications, books DVDs	13	-	13	488
Mission Trips and CLEAR Conference	-	3,580	3,580	4,344
Groups and Regions	-	-	-	535
	<u>17,998</u>	<u>3,580</u>	<u>21,578</u>	<u>19,209</u>
<b>4 Charitable activity</b>				
	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>a Direct Charitable Costs</b>				
Costs of generating voluntary income	23,242	2,479	25,721	13,663
Staff costs	166,895	-	166,895	117,735
CLEAR Interns	-	-	-	-
Staff expenses	2,432	-	2,432	1,961
Other staff costs	11,413	-	11,413	12,614
Printing and magazine	1,589	-	1,589	7,637
Cost of publications & books, DVDs sold	52	-	52	411
Regional Conferences	26,886	-	26,886	1,070
Expeditions & CLEAR expenses	5,630	5,821	11,450	5,509
London & Local Group Expenditure	3,884	475	4,359	3,515
Student Groups	11,514	-	11,514	12,108
Germany Conference 2018	-	-	-	4,344
Office costs	26,455	-	26,455	26,309
Website Development & Publicity	-	-	-	-
Bank charges	1,072	180	1,252	1,387
Depreciation	1,478	-	1,478	2,356
Grants payable	-	48,376	48,376	53,250
	<u>282,542</u>	<u>57,331</u>	<u>339,873</u>	<u>263,868</u>
<b>b Support &amp; Administration</b>				
Governance costs	2,478	-	2,478	2,200
Printing, postage and stationery	4,306	-	4,306	3,938
Professional fees	5,705	-	5,705	5,521
Insurance	1,235	-	1,235	1,174
	<u>13,724</u>	<u>-</u>	<u>13,724</u>	<u>12,833</u>
<b>Combined charitable activity cost</b>	<u>296,266</u>	<u>57,331</u>	<u>353,597</u>	<u>276,702</u>

The amount paid to Stewardship to conduct the independent examination of the accounts for year ending December 31st 2019 was £1,800 (2018: £1,560).

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31st December 2019

c Grants	Institutions	Individuals	2019	2018
	£	£	£	£
CLEAR Kenya	22,602	-	22,602	33,000
CLEAR Uganda	9,312	-	9,312	9,000
CLEAR Rwanda	16,462	-	16,462	11,250
	<u>48,376</u>	<u>-</u>	<u>48,376</u>	<u>53,250</u>

5 Staff & Trustees	2019	2018
	£	£
Gross wages, salaries & benefits in kind	169,060	120,394
Employer's National Insurance costs	13,149	8,358
Pension costs	6,288	1,765
Total staff costs	<u>188,497</u>	<u>130,517</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 amounted to £79,288 in the year (2018: £40,166). 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.

One Trustee received re-imbursed travel expenses amounting to £225 during the year.

The total amount of donations funded by trustees was £8,909 (2018: £6,249).

6 Tangible Fixed Assets	Computers	Office Equipment	Website & database	Total 2019	Total 2018
	£	£	£	£	£
Cost					
At 1 January 2019	15,660	5,927	10,885	32,472	36,803
Additions/(Disposals)					(4,330)
At 31 December 2019	<u>15,660</u>	<u>5,927</u>	<u>10,885</u>	<u>32,472</u>	<u>32,473</u>
Accumulated Depreciation					
At 1 January 2019	13,656	5,579	10,885	30,120	32,094
Charge for the year	1,177	300	-	1,477	2,357
Disposals					(4,330)
At 31 December 2019	<u>14,833</u>	<u>5,879</u>	<u>10,885</u>	<u>31,597</u>	<u>30,120</u>
Net book value					
At 31 December 2019	<u>827</u>	<u>48</u>	<u>-</u>	<u>875</u>	<u>2,353</u>
At 1 January 2019	<u>2,004</u>	<u>348</u>	<u>-</u>	<u>2,352</u>	<u>4,709</u>

7 Stock	2019	2018
	£	£
At Cost	1,053	1,153
	<u>1,053</u>	<u>1,153</u>

8 Debtors and Prepayments	2019	2018
Tax recoverable	7,376	3,423
Other Debtors	5,266	-
Prepayments	360	6,754
	<u>13,003</u>	<u>10,177</u>

9 Cash at Bank and in Hand	2019	2018
Bank operating accounts	64,453	94,984
Bank deposits	94,966	93,624
	<u>159,419</u>	<u>188,607</u>

THE LAWYERS' CHRISTIAN FELLOWSHIP

Notes to the Accounts

FOR THE YEAR ENDED 31st December 2019

10 Creditors: liabilities falling due within one year

Accruals	3,960	3,469
Grants payable	11,250	11,000
Sundry Creditors	9,332	525
	<u>24,542</u>	<u>14,994</u>

11 Funds

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

a) 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>316,107</u>	<u>353,597</u>	<u>-</u>	<u>149,807</u>

b) 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>36,737</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>

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

	Fixed assets	Bank & cash balances	Other net assets	Total
	£	£	£	£
Restricted funds	-	38,488	431	38,919
Unrestricted funds	875	120,931	(10,918)	110,887
	<u>875</u>	<u>159,419</u>	<u>(10,487)</u>	<u>149,807</u>

## THE LAWYERS' CHRISTIAN FELLOWSHIP

### Notes to the Accounts

#### FOR THE YEAR ENDED 31st December 2019

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>188,608</u>	<u>(3,664)</u>	<u>187,296</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.

#### 12 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.

#### 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 Members

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