

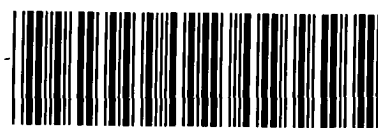


THE
ACCESS
TO JUSTICE
FOUNDATION

Annual Report and Financial Statements

For the year ended 31 December 2018

TUESDAY



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25/06/2019

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COMPANIES HOUSE

Company limited by guarantee no. 6714178
Registered charity in England and Wales no. 1126147
Registered charity in Scotland no. SC048584

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Message from our Chairman

As the Foundation turned ten years old this year, we have reflected on what we have achieved but more importantly how we can build on those achievements in the future to ensure more vulnerable people get the legal assistance they need, when they need it.

As a result we have adopted a new strategy with three core objectives:

1. To increase funding for the advice and pro bono sectors to ensure we meet the needs of our beneficiaries, to include local and regional fundraising.
2. To build on the effectiveness of grant making to both local and national organisations within the sector.
3. To support the sector by providing leadership and encouraging collaboration.



We recognise that these are ambitious objectives, and have made the decision to increase the size of our staff team to enable us to deliver them. We also remain committed to working in partnership with the advice sector, the legal profession, funders, our regional committees and others to ensure we provide the most effective support possible to the people who need it most.

I am extremely grateful to our supporters, our volunteers, our staff team and our trustees for their dedication and hard work.

A handwritten signature in black ink, which appears to read 'Lord Goldsmith'.

Lord Goldsmith QC
Chairman of the Board

Our vision is a society where everyone has access to justice

We are the only national charity solely focused on providing funding and support for access to legal advice and representation.

We raise funds and distribute them strategically to those advice agencies who can make the most difference to the lives of vulnerable people. We fund Law Centres, local citizens' advice, independent advice agencies, pro bono projects and national charities, which help to facilitate access to justice.

To ensure help reaches those most in need we work in partnership with committees across the regions of England, in Wales and in Scotland.

We also work to support the sector in other ways, consulting with sector organisations around what we can most usefully do to support them. This includes exploring new and better ways for the sector to collaborate and to increase the effectiveness of the sector, working closely with other advice funders and working closely with other partners.

The organisations we support work tirelessly to help the most vulnerable in society. Some examples of the work we fund are:

- Keeping family breadwinners in employment through challenging unlawful discrimination;
- Preventing young families from being made homeless;
- Supporting disabled people to avoid poverty by achieving a basic level of income;
- Helping victims of sexual violence and torture to rebuild their lives.

The difference we make

Grants

In 2018, the Access to Justice Foundation distributed a total of £2,080,182 in grants to support free legal help for those in need. This included £1,360,844 under the Litigant in Person Support Strategy and £116,168 to the Legal Support Trusts. The remaining £603,170 was distributed to front line advice agencies and to national organisations and projects.

These funds have been vital in helping these organisations to continue to provide free legal help to those who are unable to afford it.

Funds received

We raise funds through individual and corporate donations, the proceeds of pro bono costs orders and dormant client account funds. We work closely with our committees in the regions of England, in Wales and in Scotland organising fundraising events to support legal advice agencies.

In 2018 the Foundation was awarded £212,158 of pro bono costs (see note 3 to the accounts regarding amounts not received). In addition, the Foundation

received £198,668 of donations from solicitors firms' dormant client account funds.

£393,697 of donations were received from individuals and firms, including £250,000 from The Stewarts Law Charitable Foundation and £98,580 designated for distribution in Scotland, Wales and particular regions of England.

The Foundation also received £1.45m from the Ministry of Justice for distribution under the Litigant in Person Support Strategy.

Supporting the Advice and Pro Bono Sector

In addition to our work with the Litigant in Person Support Strategy, we also provide support to the sector through engaging with HM Courts and Tribunals Service in their court reform programme and with the Ministry of Justice in their post-implementation review of the Legal Aid Sentencing and Punishment of Offenders Act 2012, as well as working with our Members and other organisations wherever possible on specific issues such as communications, partnerships and technology.

CASE STUDY: Sally* suffered from sexual harassment at the hands of a colleague. Despite filing a complaint, her employer refused to take action against the perpetrator, leading Sally to resign from her post rather than work with her harasser. Feeling powerless, she contacted her local Law Centre, who assisted her in preparing the documentation and represented her in court, where she was awarded compensation. Sally would have not taken her employer to court without free legal representation from the centre, and would have thus never seen the injustice she suffered being redressed.

*names have been changed

SOME OF THE PROJECTS WE FUNDED IN 2018:

Schools' Rules developing an online toolkit to be used by law clinics and law centres, providing them with documents, guides, tutorials and resources to enable their frontline staff to deliver high-quality and comprehensive advice on school exclusion.

ATLEU Identification Project for Victims of Trafficking: working with victims of trafficking, the project assists them in engaging with the reconsideration process in challenging a negative National Referral Mechanism decision. Being correctly identified as a victim of trafficking is of vital importance to vulnerable individuals, as it allows them to access necessities to rebuild their life, such as accommodation and support, protecting them from re-trafficking.

The Legal Support Trusts

Legal Support Trusts operate across England, Scotland and Wales, either as independent charities or as committees working closely with the Foundation. The Legal Support Trusts raise funds in their country or region for distribution to local advice organisations helping the vulnerable. The Trusts either make direct grants to those organisations or work closely with the Foundation to direct funding.

In 2018 there were 38 legal walks across England, Scotland and Wales as well as a national bake sale and a national quiz organised by the Foundation working with the Legal Support Trusts across England, Wales and Scotland. Over £1m was raised to help provide legal advice to those in need. Of this, £900k was raised by the London Legal Support Trust and £98k was raised via the Foundation.

The Litigant in Person Support Strategy

Established in 2014, the Litigant in Person Support Strategy is a partnership supporting the increasing number of litigants in person. The Foundation and Advocate are joined by funded partners Law for Life, LawWorks, Personal Support Unit and RCJ Advice, supported by the Ministry of Justice.

The Litigant in Person Support Strategy

works to ensure that litigants in person know what support is available to them; can access practical and emotional support; have routes to free or affordable legal advice; and support the legal system to be more responsive to the needs of litigants in person. In 2018, the partnership supported over 240 pro bono clinics across England and Wales, provided court based support to 70,000 contacts and facilitated access to online guides and tools for over one million users.

The LIP Network

The Foundation supports the LIP Network, which is a project of the LIP Support Strategy.

The LIP Network signposts members to information, resources and support materials to help them deliver services to litigants in person; makes connections between its members and other external partners allowing them to collaborate and share best practices; and supports and facilitates its members in engaging with emerging trends and research, and contributing to policy reviews.

Our Plans

In 2019 we will build on our work in previous years to implement the objectives set out in our new three year strategy.

Our objectives are:

1. To increase funding for the advice and pro bono sector to ensure we help to meet the needs of our beneficiaries, to include local and regional fundraising.
2. To improve the effectiveness of grant making to both local and national organisations within the sector.
3. To support the sector by providing direction and encouraging collaboration.

It will be critical for us to:

- Work in partnership with our key stakeholders, including other funders.
- Harness the support of the legal professions, including in kind support.
- Ensure optimum performance of our staff, trustees and volunteers.
- Continue to develop and maintain good relationships with our grantees and the wider sector.
- Develop a successful communications strategy.
- Devote sufficient resources to our work.

CASE STUDY: Tariq*, an asylum seeker from Afghanistan, and his family had been threatened with eviction from the hostel they were staying in by the Home Office. A local immigration charity averted this fate, by lodging an appeal on the family's behalf and ensuring they were represented in the tribunal. Without the advocacy and representation provided, this family would now be street homeless. Tariq wrote to his advisor: "Without you, they would not listen. Thank you for your help. I do not know what will happen to us tomorrow, but – just because of you – they have listened today."

CASE STUDY: Aisha*, single mother to a disabled eight year old, was diagnosed with a rare form of Muscular Dystrophy. She continued working until she was retired on health grounds. When her disability benefits claim was rejected, Aisha and her son faced destitution. She turned to a local advice charity, who assisted her with preparation for her appeal, as well as supporting her in court, where she was awarded the maximum rate of benefits.

What supporting us can achieve

The Foundation brings together individuals and organisations who care about justice and want to improve the lives of disadvantaged people by making sure they can enforce their rights.

The Foundation funds a wide range of projects and organisations which help disadvantaged people exercise their rights.

SOME OF THE GRANTS WE GAVE IN 2018:

Central England Law Centre to expand its legal advice service in Birmingham following the closure of Birmingham Law Centre.

Citizens Advice North & West Kent to expand housing advice services to match the increasing demand.

Citizens Advice Pembrokeshire to continue providing advice and support in benefits appeals, with a focus on clients with mental health issues and learning disabilities.

WHERE DOES THE MONEY GO?

£20 pays for an hour of advice from a trained caseworker

£200 pays for legal representation

£5,000 could set up a pro bono advice clinic

£20,000 could fund a court advice desk

Financial Review

In 2018 total income was £2,251,945 (2017: £1,883,420). Grants of £2,080,182 were payable (2017: £1,742,095) and the Foundation had net expenditure of £(113,127) for the period (2017: £(132,875)).

Investment Powers

The Foundation may invest monies of the charity not immediately required for its purposes in or upon such investments, securities or property as the Trustees may determine.

Reserves policy

The Foundation maintains reserves which the Board of Trustees deem appropriate for its efficient operation on a prudent basis. A level of net current assets of £25,000 was considered sufficient to meet administrative costs, although this has since been reviewed and increased to £50,000. In addition, the Board of Trustees reserves amounts (£125,659 in 2018; £115,000 in 2017) considered sufficient in respect of indemnities given to firms for donations received under the client account scheme.

The actual net current assets, representing unrestricted funds, as shown in note 11, exceed the required level and amounted to £219,904 (2017: £328,607). The Foundation's target for 2018 was £150,659 and the trustees plan to distribute funds in excess of this amount in 2019 by way of grants.

Donated Services

The Trustees wish to express their appreciation for the services provided by a number of professional individuals at no cost to the Foundation. These services have been invaluable to continue the development of the charity, and the value of which cannot be easily quantified.

The Foundation would like to thank our supporters including the professional bodies, law firms, chambers, accountants, charities and many individuals who have supported the Foundation.

Governance

Structure and Trustees

The Access to Justice Foundation was incorporated as a company limited by guarantee on 2nd October 2008, and was registered as a charity in England and Wales on 3rd October 2008 and in Scotland on 27 July 2018. It is governed by its Articles of Association.

The composition of the Board represents the cross legal profession nature of the Foundation, working in collaboration with the advice sector. This is achieved through Trustees being appointed by the following:

1. President of the Law Society of England and Wales
Appointee: Jeffrey Forrest
2. Chairman of the Bar Council
Appointee: Lance Ashworth QC
3. President of the Chartered Institute of Legal Executives
Appointee: Frances Edwards
4. Chairman of Advice Services Alliance
Appointee: Steve Johnson
5. Lord Chief Justice
Appointee: Dame Janet Smith DBE
6. Law firms
Appointee: Laurence Harris
7. Legal Support Trusts
Appointee: Bob Nightingale MBE

In addition, the Board of Trustees has the power to appoint further trustees. They have appointed Lord Goldsmith QC as their Chairman, Toby Brown as a trustee, Lauren Bruce (appointed 24 July 2018) as a trustee

from Scotland and Nicola Sawford as a trustee and treasurer.

Decision-Making

Matters requiring board approval are decided by the Board acting by a majority at trustee meetings or unanimously by email. The Foundation appoints an HR Sub-Committee and a Grants Sub-Committee to make recommendations to the Board on some matters and also forms other sub-committees when deemed necessary to make recommendations on particular matters.

Day to day operational decisions are delegated to the Chief Executive, who operates within the confines of policies set by the Board on matters such as enforcement of pro bono costs orders and signing of cheques.

Employees

During the period the Foundation had five full-time members of staff and three part-time members of staff:

- Ruth Daniel, Chief Executive Officer
- Clare Carter, Deputy Chief Executive
- Laura Cassidy, Fundraising and Development Manager
- Alix Cheeseman, Fundraising and Communications Administrator
- Martha de la Roche, LIP Network Development Manager
- Stacey Lamb, LIPSS Programme Coordinator
- Jon Siddall, Interim COO (left March 2018)
- Rebecca Wilkie, LIPSS Programme Director.

Remuneration

Key management comprises Ruth Daniel, Clare Carter and Rebecca Wilkie. Remuneration for key management and an annual overall staff budget are set by the Board of Trustees, following recommendations made by the Foundation's Human Resources Sub-Committee.

Principal Risks and Uncertainties

The Board of Trustees has identified the following key risks and uncertainties and how they are mitigated:

1. Financial security: fundraising plans are in place for the main sources of income for the charity and the charity's business plan focuses on identifying new sources of income.
2. Fraud: financial controls have been put in place by the Board of Trustees and a Treasurer appointed to oversee written processes and to review income and expenditure.
3. Loss of key management: written procedures, plans and policies are in place and information key to the running of the charity is stored in central systems.
4. Distribution of funds: clear grant making procedure and Distribution Principles are in place.

Grant Making Policy

The Foundation's grant making policy is set out in its Distribution Principles available on its website, which has been agreed by the Trustees. The Trustees consider the criteria to be set for each grants round in advance of its launch in order to ensure the Foundation's aims and objectives can be best met.

Decisions as to grants to be awarded are made by the Trustees on the

recommendation of the Foundation's Grants Sub-Committee, which is formed for each grants round. Funds received from the Ministry of Justice under the Litigant in Person Support Strategy are distributed in accordance with the agreed strategy, which the Trustees consider to be in alignment with the Foundation's aims and objectives, or in accordance with instructions from a Committee of CEOs, on which the Foundation has a seat.

Raising Funds

The Foundation raises funds from pro bono costs, solicitors' unclaimed client account funds, grants and donations from organisations and individuals, including through sponsored events. The Foundation also works with other funders to increase funds for the sector more broadly.

Grants for specific projects are recorded as restricted income for those projects and the Board of Trustees is responsible for ensuring grants are spent for the purpose for which they are given. We are committed to good fundraising practice, are registered with the Fundraising Regulator and have clear policies in place for how and when potential donors are approached. No complaints were received in 2018.

Trustee Indemnity Insurance

The Trustees have put in place trustee indemnity insurance cover of £1million at a cost of £694 (2017: £672).

Induction and Training of Trustees

New Trustees receive an induction pack. This contains, amongst others, documents detailing the nature of the company and charitable status, how the Charity operates and Board Policy and Procedures. They are also able to attend, together with all existing Trustees, relevant seminars as the need arises.

Charity's Public Benefit

The Trustees have considered the Charity Commission's guidance with regard to public benefit and have ensured that the Foundation's resources have been or will be distributed to organisations that provide or facilitate access to free legal assistance to those in charitable need, regardless of race, religion or other status.

Trustees' Responsibilities Statement

The Trustees (who are also Directors of The Access to Justice Foundation for the purposes of company law) are responsible for preparing the Trustees' Annual 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 affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper and adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to

ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to disclosure of information to auditors

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Small Companies Regime

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees on 11 June 2019



Lord Goldsmith QC
Chairman of the Board

Independent auditor's report to the members and trustees of the Access to Justice Foundation

Opinion

We have audited the financial statements of The Access to Justice Foundation for the year ended 31 December 2018 which comprise the statement of financial activities, balance sheet, statement of cashflows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2018 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless

the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report and the Chair's statement. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

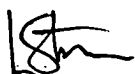
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charity Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Stokes (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP, Statutory Auditors

Date: 11 June 2019

10 Queen Street Place
London
EC4R 1AG

Financial Statements

The Access to Justice Foundation

Statement of Financial Activities (Incorporating an Income and Expenditure Account) For the year ended 31 December 2018

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
	Notes					
Income from:						
Donations and legacies						
Pro bono costs orders		-	-	140,256	140,256	166,100
Unclaimed client accounts		189,253	9,415	-	198,668	173,431
Grant received	4	-	5,000	1,513,980	1,518,980	1,104,907
Other donations		45,117	98,580	250,000	393,697	438,797
Investments						
Bank interest received		139	-	205	344	185
Total Income		234,509	112,995	1,904,441	2,251,945	1,883,420
Expenditure on:						
Charitable activities						
Grants payable	14	185,290	146,858	1,748,034	2,080,182	1,742,095
Direct costs		1,080	3,235	114,689	119,004	122,520
Support costs	5	33,288	-	-	33,288	11,465
Raising funds	6	92,124	704	-	92,828	97,353
Other	7	31,430	-	8,340	39,770	42,862
Total Expenditure		343,212	150,797	1,871,063	2,365,072	2,016,295
Net (Expenditure)/ Income		(108,703)	(37,802)	33,378	(113,127)	(132,875)
Total Funds Brought Forward		328,607	39,006	158,892	526,505	659,380
Total Funds Carried Forward at 31 December 2018		219,904	1,204	192,270	413,378	526,505

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure was derived from continuing activities.

The notes on pages 21 to 28 form part of the financial statements.

The Access to Justice Foundation

Statement of Financial Activities (Incorporating an Income and Expenditure Account) For the year ended 31 December 2017

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Income from:					
Donations and legacies					
Pro bono costs orders	-	-	166,100	166,100	144,231
Unclaimed client accounts	167,002	6,429	-	173,431	153,640
Grant received	-	5,000	1,099,907	1,104,907	1,499,546
Other donations	89,288	99,509	250,000	438,797	433,471
Investments					
Bank interest received	185	-	-	185	1,628
Total Income	256,475	110,938	1,516,007	1,883,420	2,232,516
Expenditure on:					
Charitable activities					
Grants payable	5,300	102,728	1,634,067	1,742,095	1,840,928
Direct costs	-	-	122,520	122,520	133,542
Support costs	2,238	-	9,227	11,465	7,216
Raising funds	68,001	2,249	27,103	97,353	82,649
Other	14,325	-	28,537	42,862	40,344
Total Expenditure	89,864	104,977	1,821,454	2,016,295	2,104,679
Net (Expenditure)/ Income	166,611	5,961	(305,447)	(132,875)	127,837
Total Funds Brought Forward	161,996	33,045	464,339	659,380	531,543
Total Funds Carried Forward at 31 December 2017	328,607	39,006	158,892	526,505	659,380

The Access to Justice Foundation

Balance Sheet as at 31 December 2018

	Note	2018		2017	
		£	£	£	£
Current Assets					
Debtors	9	109,136		165,442	
Cash at bank		502,837		403,872	
Total current assets		611,973		569,314	
Creditors, amounts falling due within one year	10	(198,595)		(42,809)	
Net Current Assets			413,378		526,505
Net Assets		£	413,378	£	526,505

The Funds of the Charity

Unrestricted funds	11	219,904	328,607
Designated funds	11	1,204	39,006
Restricted funds	11	192,270	158,892
		£	£
		413,378	526,505

The notes on pages 21 to 28 form part of the financial statements.

Approved by the Board of Trustees on 11 June 2019
And signed on their behalf by:



Lord Goldsmith QC (Chairman of the Board)

The Access to Justice Foundation
Statement of Cash Flows
For the year ended 31 December 2018

	<u>Note</u>	<u>2018</u>	<u>2017</u>
		£	£
Cash flows from operating activities:			
Net cash provided by Operating activities	15	98,621	(291,185)
Cash flows from investing activities			
Interest		344	185
Change in cash and cash equivalents In the reporting period		98,965	(291,000)
Cash and cash equivalents at the start of the reporting period		403,872	694,872
Cash and cash equivalents at the end of the reporting period		£ 502,837	£ 403,872

The notes on pages 21 to 28 form part of the financial statements.

The Access to Justice Foundation
Notes to the Financial Statements
For the year ended 31 December 2018

1. General information

The continuing activity of the charity is to facilitate access to justice for those unable to afford legal assistance.

The charity is a public benefit entity, a United Kingdom charitable company limited by guarantee. It is both incorporated and domiciled in England and Wales. The address of its registered office is 48 Chancery Lane, London WC2A 1JF.

2. Summary of Significant Accounting Policies

(a) Basis of accounting

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are prepared under the historical cost convention. The principal accounting policies that have been applied to all periods presented in these financial statements are set out below.

The preparation of financial statements in conformity with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the accounting policies selected for use by the Charity. Use of available information and application of judgement are inherent in the formation of estimates. Actual outcomes in the future could differ from such estimates.

(b) Income recognition

All income is included in the Statement of Financial Activities (SOFA) when the Charity becomes legally entitled to the income, it is probable that the income will be received and the amount can be quantified with reasonable accuracy. Where a pro bono cost order has not been received within 6 months of the award a bad debt provision is considered according to the likelihood of receiving the funds. Bad debts are offset against income receivable.

Donations are recognised in accordance with the donor's wishes and credited to restricted or unrestricted funds as the case may be.

Income from government and other grants are recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

(c) Grants payable

Grants payable are accounted for in the period during which they are approved by the Foundation.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is charged to the SOFA on an accruals basis.

When costs relate to more than one activity they are allocated to charitable expenditure, the cost of raising funds or other costs based upon management estimate of staff time. Where costs are not directly attributable to a fund they are recorded as unrestricted and a transfer recorded to account for costs attributable to restricted income.

The Access to Justice Foundation
Notes to the Financial Statements
For the year ended 31 December 2018

2. Accounting Policies (continued)

(b) Gifts in kind

Gifts in kind are brought into account at their estimated market value at the time the relevant gifts are made.

(c) Financial instruments

The only financial instruments held by the Charity constitute payables and receivables. These are categorised as 'basic' in accordance with Section 11 of FRS 102 and are initially recognised at transaction price. These are subsequently measured at transaction price less any impairment.

(d) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Foundation and which have not been designated for other purposes. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Foundation for particular purposes.

Designated funds consist of donations received which the Trustees have allocated toward a specific beneficiary. As such the conditions have been imposed by the Trustees rather than the donor.

(e) Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. The Trustees conclude that there are no material uncertainties about the Charity's ability to continue and accordingly the financial statements are prepared on a going concern basis.

3. Pro Bono Costs

	<u>2018</u>	<u>2017</u>
Pro bono cost orders	212,158	230,292
Non-recoverable amounts	(71,902)	(64,192)
	<u>£ 140,256</u>	<u>£ 166,100</u>

4. Government grants

Included within grants received is an amount of £1,450,206 (2017 £1,087,500), provided by the Ministry of Justice to fund the "Litigation in Person Support Strategy" which has been disclosed separately within restricted funds. There were no unfulfilled conditions at the year end. No other forms of government grant assistance were provided during the year.

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Notes to the Financial Statements
For the year ended 31 December 2018

5. Support costs

	<u>2018</u>	<u>2017</u>
Staff costs	79,633	53,779
Rent and rates	8,323	10,212
Professional fees	10,652	-
Administrative expenses	7,458	7,664
	<u>£ 106,066</u>	<u>£ 71,655</u>

Administrative expenses comprise of regulatory costs, website hosting, registered office fees, recruitment costs, reimbursed travel costs for volunteers and office supplies. Support costs are allocated between charitable expenses, costs of raising funds and governance costs in the following proportions.

		<u>2018</u>	<u>2017</u>
Direct charitable expenditure	31% (2017 16%)	33,288	11,465
Cost of raising funds	41% (2017 47%)	43,078	33,678
Administration costs	28% (2017 37%)	29,700	26,512
		<u>£ 106,066</u>	<u>£ 71,655</u>

6. Raising funds

	<u>2018</u>	<u>2017</u>
Direct costs	49,750	63,675
Allocated Support Costs (see note 5)	43,078	33,678
	<u>£ 92,828</u>	<u>£ 97,353</u>

7. Other costs

	<u>2018</u>	<u>2017</u>
Audit fees	8,340	7,200
Other	1,730	9,150
Allocated support costs (see note 5)	29,700	26,512
	<u>£ 39,770</u>	<u>£ 42,862</u>

8. Salaries

Staff costs		
Wages and salaries	181,277	140,938
Social Security Costs	15,473	11,064
Pension costs	2,462	795
	<u>£ 199,212</u>	<u>£ 152,797</u>

The average number of employees during the year was six (2017: five), engaged in the management and administration of the Foundation.

During the year no employee received emoluments above £60,000 (2017: Nil).

Key management remuneration for the year totalled £98,591 (2017: £21,522). The increase is due to the appointment of a senior member of staff and the length of service of another senior member of staff.

The Access to Justice Foundation
Notes to the Financial Statements
For the year ended 31 December 2018

9. Debtors

	<u>2018</u>	<u>2017</u>
Accrued income	107,253	163,538
Prepayments	1,883	1,904
	<u>£ 109,136</u>	<u>£ 165,442</u>

10. Creditors – amounts falling due within one year

	<u>2018</u>	<u>2017</u>
Accruals	8,340	7,200
Grants payable	186,259	32,053
Other payables	3,996	3,556
	<u>£ 198,595</u>	<u>£ 42,809</u>

11. Summary of Funds

2018

	<u>Unrestricted Funds</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>
As at 1 January 2018	328,607	39,006	158,892
Total Income	234,509	112,995	1,904,441
Total Expenditure	<u>(343,212)</u>	<u>(150,797)</u>	<u>(1,871,063)</u>
At 31 December 2018	<u>219,904</u>	<u>1,204</u>	<u>192,270</u>

2017

	<u>Unrestricted Funds</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>
As at 1 January 2017	161,996	33,045	464,339
Total Income	256,475	110,938	1,516,007
Total Expenditure	<u>(89,864)</u>	<u>(104,977)</u>	<u>(1,821,454)</u>
At 31 December 2017	<u>328,607</u>	<u>39,006</u>	<u>158,892</u>

Designated funds have been carried forward specifically to be spent on achieving the objectives and aims of the Legal Support Trusts.

Restricted Funds received from “pro bono costs” may only be used in accordance with section 194 of the Legal Services Act 2007. Restricted funds are further split as follows:

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Notes to the Financial Statements
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2018

	<u>LIP Strategy</u>	<u>Restricted Other</u>
At 1 January 2018	58,608	100,284
Total Income	1,450,206	454,235
Total Expenditure	(1,435,404)	(435,658)
At 31 December 2018	£ 73,410	£ 118,861

2017

	<u>LIP Strategy</u>	<u>Restricted Other</u>
At 1 January 2017	143,615	320,724
Total Income	1,087,500	428,507
Total Expenditure	(1,172,507)	(648,947)
At 31 December 2017	£ 58,608	£ 100,284

Fund assets and liabilities are made up as follows;

2018

	<u>Unrestricted Funds</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>
Debtors	3,440	-	105,696	109,136
Cash	368,121	39,802	94,914	502,837
Liabilities	(151,657)	(38,598)	(8,340)	(198,595)
Net assets at 31 December 2018	£ 219,904	£ 1,204	£ 192,270	£ 413,378

2017

	<u>Unrestricted Funds</u>	<u>Designated Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>
Debtors	67,539	-	97,903	165,442
Cash	264,624	71,059	68,189	403,872
Liabilities	(3,556)	(32,053)	(7,200)	(42,809)
Net assets at 31 December 2018	£ 328,607	£ 39,006	£ 158,892	£ 526,505

12. Contingent liability

The Charity has provided indemnities to law firms that have donated unclaimed client funds in respect of client balances over £500 (2017: £500) in the event that these are claimed back from the law firm. Suitable investment of these reserves is considered by the trustees on a regular basis.

The Access to Justice Foundation
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For the year ended 31 December 2018

13. Related Parties

No member of the Board of Trustees received any remuneration during the year (2017: £Nil). Travel expenses reimbursed amounted to £506 (2017: £329).

Steve Johnson is a trustee of the Foundation and is also a trustee at LawWorks which received £236,880 (2017: £177,660) under the LIP Support Strategy during the year as well as a separate grant of £30,000 (2017: £Nil). There was £Nil (2017: £Nil) outstanding with LawWorks at year end.

Robert Nightingale is a trustee of the Foundation and is also a trustee at RCJ Advice which received £422,975 (2017: £317,232) under the LIP Support Strategy during the year as well as a separate grant of £5,625 (2017: £236). There was £Nil (2017: £Nil) outstanding with RCJ Advice at year end.

Laurence Harris is a trustee of the Foundation and is also a partner at Cooley (UK) LLP. Cooley (UK) LLP made gifts in kind to the Foundation with a value of £30,078 (2017: £52,180).

Ruth Daniel is the Chief Executive of the Foundation and is also a trustee of the North East Legal Support Trust. Toby Brown is a trustee of the Foundation and is also a trustee of the North East Legal Support Trust. Robert Nightingale is a trustee of the Foundation and is also a trustee of the North East Legal Support Trust. The North East Legal Support Trust made a grant to the Foundation with a value of £965 (2017: £Nil).

14. Grants made to Institutions

	<u>2018</u>	<u>2017</u>
	£	£
Grants	<u>2,080,182</u>	<u>1,741,920</u>

Grants were made to the following institutions for the purpose of enabling the recipient to promote the charity's objectives:

Advice Services Alliance	5,000	-
Advocate (formerly Bar Pro Bono Unit)	18,865	-
Agnes Smith Advice Centre	-	713
Anti-trafficking and Labour Exploitation Unit	5,000	-
Asylum Support Appeals Project	15,000	-
Avon & Bristol Law Centre	-	18,069
Bail for Immigration Detainees	10,000	-
Birmingham Peoples Centre	-	12,500
Bristol Refugee Rights	-	15,000
Canterbury Housing Advice Centre (CHAC)	10,000	30,000
Central England Law Centre	10,000	-
Centre for Women's Justice	20,000	-
Choice Advocacy	-	10,000
Citizens Advice Airdrie	5,000	-
Citizens Advice Barrow	10,000	-
Citizens Advice Bridport and District	10,000	-
Citizens Advice Canolfen Cynghon Ynys Mon	5,000	-
Citizens Advice County Durham	-	15,000
Citizens Advice Craven and Harrogate Districts	13,000	12,500
Citizens Advice East Hampshire	-	10,000
Citizens Advice Flintshire	10,000	-
Citizens Advice Gloucester & District	5,000	-
Citizens Advice Hartlepool	5,000	-

The Access to Justice Foundation

Notes to the Financial Statements For the year ended 31 December 2018

14. Grants made to Institutions (continued)

Citizens Advice Hull and East Riding	-	19,997
Citizens Advice Isle of Wight	5,000	-
Citizens Advice Lancashire	5,000	-
Citizens Advice Leeds	138	-
Citizens Advice Liverpool	5,000	-
Citizens Advice Mid-Suffolk	5,000	-
Citizens Advice Middlesbrough	17,500	-
Citizens Advice North & West Kent	10,000	-
Citizens Advice North East Lincolnshire	20,000	18,935
Citizens Advice North Oxon & South Northants	65	-
Citizens Advice Oxfordshire	5,037	10,734
Citizens Advice Pembrokeshire	5,000	15,000
Citizens Advice Portsmouth	2,500	-
Citizens Advice Reigate and Banstead	-	10,000
Citizens Advice Three Rivers	5,000	10,000
Citizens Advice Scarborough	12,000	-
Citizens Advice Shepway	20,000	23,000
Citizens Advice St Albans	-	4,500
Citizens Advice South Derbyshire and City	10,000	-
Citizens Advice Staffordshire and South West	-	15,300
Citizens Advice Staffordshire North and Stoke on Trent	10,000	-
Citizens Advice Torridge North, Mid and West Devon	5,000	-
Citizens Advice Welwyn & Hatfield	10,000	-
Citizens Advice Wigan	13,000	-
Citizens Advice Woking	10,000	10,000
Citizens Advice York	72	-
Clan Childlaw	5,000	1,000
Community Help and Advice Initiative	375	-
Derbyshire Law Centre	-	30,000
Devon & Cornwall Refugee Centre	-	464
Direct Help and Advice	-	18,000
Eastern Legal Support Trust	17,757	11,332
Edinburgh Housing Advice	-	967
Edinburgh Napier Law Clinic	(486)	1,000
Foundation	-	(164)
Fylde Coast Advice & Legal Centre	-	10,000
Gloucester Law Centre	5,000	-
Govan Law Centre	-	116
Greater Manchester Immigration Aid Unit	450	-
Greater Manchester Law Centre	-	12,000
Hammersmith & Fulham Community Law Centre	10,000	-
Harlow Advice Centre	10,000	-
Harrow Law Centre	-	15,000
Inquest Charitable Trust	20,000	-
Ipswich & Suffolk Council for Racial Equality	15,000	10,000
Isle of Wight Law Centre	5,000	10,000
Islington Law Centre	10,000	-
Just for Kids Law	23,000	-
Just Right Scotland	5,000	-
Kirklees Citizen Advice and Law Centre	15,000	-
Lambeth Law Centre	-	12,500
Law for Life (Foundation for Public Legal Education)	106,848	68,886
Law Works (The Solicitors Pro Bono Group)	266,880	177,660
Law Works (Scotland)	-	265
Legal Advice Centre (University House)	10,000	15,000
Legal Support Trusts	31,540	35,241
Lewisham Refugee and Migrant Network	10,000	-
Liverpool Law Clinic	-	9,000

The Access to Justice Foundation

Notes to the Financial Statements For the year ended 31 December 2018

14. Grants made to Institutions (continued)

London Legal Support Trust	5,168	3,863
Manuel Bravo Project	10,030	-
Mary Ward Legal Centre	250	-
Midland Legal Support Trust	31,633	23,644
Miscarriage of Justice Organisation	-	1,000
Norfolk Community Law Service	10,000	30,000
North Bristol Advice Centre	10,000	15,000
North East Law Centre	15,000	12,500
North East Legal Support Trust	-	(426)
North Kensington Law Centre	10,000	15,000
North West Legal Support Trust	10,794	22,103
Oxford Community Work Agency	-	225
Oxford Legal Assistance	-	386
Paddington Law Centre	-	15,000
Passage 2000	-	5,000
Pembrokeshire People First	5,000	-
Personal Support Unit	559,608	404,353
Plumstead Community Law Centre	-	5,000
RCJ Advice	428,600	317,468
Reaching Justice Wales	11,793	10,962
Rochdale Law Centre	-	10,000
Rose Hill & Donnington Advice Centre	604	47
Salford Unemployed and Community Resource Centre	10,000	-
Scottish Child Law Centre	-	900
Shelter	-	10,000
SOAS Detention Law Centre Clinic	5,250	-
Southampton Advice and Representation Centre	10,000	-
South West Legal Support Trust	7,483	13,060
South West London Law Centre	-	4,858
Southwark Law Centre	-	15,000
St Ann's Advice Group	10,000	-
St Paul's Advice Centre	10,000	-
Surrey Law Centre	-	35,000
Temple Law Centre	-	10,000
Tower Hamlets Law Centre	-	15,000
Toynbee Hall	-	10,000
University of Edinburgh Legal Advice Centre	227	-
Vauxhall Community Law & Information Centre	10,000	26,000
Warwickshire Employment Rights Service	10,000	-
Welfare Benefits Unit	201	-
Wiltshire Law Centre	-	462
YMCA Edinburgh	-	1,000
Zacchaeus 2000 Trust	-	10,000
	<u>£2,080,182</u>	<u>£1,741,920</u>

15. Notes to the cash flow statement

Reconciliation of net expenditure to net cash inflow (outflow) from operating activities:

	2018 £	2017 £
Net expenditure	(113,127)	(132,875)
Bank interest receivable	(344)	(185)
Decrease/(Increase) in debtors	56,306	(91,977)
Increase/(Decrease) in creditors	155,786	(66,148)
Net cash provided by operating activities	<u>98,621</u>	<u>(291,185)</u>

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The Foundation is grateful to all of the lawyers who obtained pro bono costs orders in 2018 including:

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Registered charity in Scotland
number SC048584
Company limited by guarantee number
6714178

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