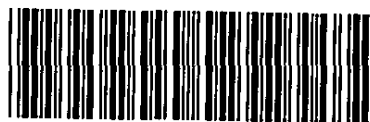

LASA CHARITY UK LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2013

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COMPANIES HOUSE

**Company Number 01794098
Charity Number 800140**



MHA MacIntyre Hudson
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LASA CHARITY UK LIMITED

Company Information

Board of Trustees	John Blandford John Davies Annette Figueiredo Paul Lowenberg Mohammad Marashi Samantha Mauger Elizabeth Sewell
Chair	Elizabeth Sewell
Treasurer	John Blandford
Secretary	Terence Stokes
Chief Executive	Terence Stokes
Company Number	01794098
Charity Number	800140
Registered Office	Universal House 88-94 Wentworth Street London E1 7SA
Independent Auditors	MHA MacIntyre Hudson Chartered Accountants New Bridge Street House 30-34 New Bridge Street London EC4V 6BJ
Bankers	National Westminster Bank plc 130 Whitechapel High Street London E1 7PS

LASA CHARITY UK LIMITED

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LASA CHARITY UK LIMITED

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

The Board of Trustees present the Annual Report and the financial statements of the Lasa Charity U K Limited, for the year ended 31 March 2013

The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 and the Financial Reporting Standard for Smaller Enterprises (effective April 2008) Lasa's trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission when reviewing our aims and objectives and in planning our future activities

Principal activities

The objectives of the charity are

- To relieve poverty by promoting the provision of high quality independent advice for all and in particular -
- a) to promote the development, improvement and co-ordination of legal and advice services and to encourage co-operation between agencies providing such services,
 - b) to promote and assist in the introduction of information technology in charitable agencies,
 - c) to carry out, commission and publish studies and research into the provision of legal advice and voluntary services and to develop policy responses to this research

Lasa's mission and aims

Lasa provides strategic and innovative services to support the provision of expert independent advice for all

Lasa aims to see good advice available to all who need it and works to secure this by

- Providing high quality support services to legal advice and information providers
- Promoting access to advice
- Promoting and developing new approaches to the use of ICT in voluntary and community organisations
- Being a source of good practice and innovation

Background

Lasa was established in 1984 to provide specialist support to advice and information providers. These services include advice, information and training in the field of information technology and welfare benefits support. In addition, Lasa undertakes policy work to promote the role of advice services with policy makers, central and regional government bodies and funders.

Lasa is an independent organisation which provides services to Third Sector organisations. Lasa's main customers include advice networks, national and regional organisations with an advice and information function, local community based organisations, and public sector organisations such as housing associations and local authorities. Lasa's work provides public benefit by improving the quality of advice and practical assistance provided by these organisations, in most cases free at the point of delivery to members of the public. In addition, ICT support services are provided to a wide variety of organisations throughout the third sector, likewise enabling these organisations to provide improved or more cost effective services to the public.

Based in London, some of Lasa's services are delivered in the London region but increasingly publications, websites, software, training and consultancy services are accessed by organisations across the UK and throughout the world.

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ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

Overview of the work of Lasa in 2012-13

The continued series of government policy decisions aimed at reducing the public deficit has had a major impact on all aspects of Lasa's work. The review of spending at the national and local government levels resulted in further reductions in funding streams which Lasa had formerly accessed to support our work. In addition it has resulted in an overall reduction in the funding available at a local level to support third sector organisations which purchase Lasa's services.

London Councils' significant review of its grants scheme resulted in further reductions. As a major recipient of funding from London Councils and as an advocate on behalf of London advice services Lasa was heavily involved in the consultation process and we continue to chair the London Advice Forum. The London Councils review continued throughout the financial year with final decisions on future funding made in February 2013.

We continued to be closely involved in the Voluntary Sector Forum of London Councils and have also contributed actively to their advice sector forum. Lasa works closely with all the advice networks as well as key agencies such as London Voluntary Services Council, Advice Services Alliance, NAVCA and NCVO. In addition we are represented on the executive committee of the National Association of Welfare Rights Advisers, and are active participants in the Department of Work & Pensions' Policy and Strategy Forum.

Lasa continued to campaign actively in Parliament and elsewhere around Access to Justice and the potential effects of changes to the Legal Service Commission and Legal Aid. We continued to monitor this closely through our policy function and regular meetings of the London Advice Forum. For more details see the later section on Policy Development.

In a difficult climate with huge pressures on funding we have still been able to maintain most existing funding streams and generate new ones as described in the sections below. During the year we continued to benefit from the grant income from Google. This grant is administered by the Tides Foundation and is in recognition of our continued pivotal role in providing advice, information and support to help organisations make effective and efficient use of Information and Communication Technology to deliver their services.

We were also successful in securing funding from the Esmée Fairbairn Foundation to deliver online support and training for advisers in response to the difficult financial climate and the introduction of Universal Credit over the coming years.

The year also saw further recognition of our work in the form of the Technology4Good Award for our Get Connected project. We won first prize in the Partnership Working category together with Social Care Institute of Excellence and Charity Technology Trust.

During the year 2012-13 Lasa employed an average of 20 staff. Lasa staff continued to operate in specific teams and projects supported by the Finance and Central Services Teams who provided key administrative and financial support. As a result of funding uncertainty from London Councils and the known ending of project funding from both Google and the Trust for London a significant restructure commenced in November 2012 with a consultation on the need for redundancies, changes to terms and conditions and salary reductions.

Social Welfare Law Support Services

Lasa's social welfare law support services provide advice, information and training to advice organisations across the UK. Each year we deliver support - through our online services, telephone advice lines, training events and publications - to tens of thousands of advisers working with some of the most disadvantaged and marginalised communities.

The government's welfare reform agenda, plans for legal aid reform, and local authority and other funding cuts are already having a significant impact on frontline advice organisations. However, whilst the shape and size of the advice sector is likely to change as a result, Lasa's social welfare law services are in a strong

LASA CHARITY UK LIMITED

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

position to continue to meet advisers' needs

Indeed, with frontline advice organisations' facing increased pressures, there continues to be a high level of demand for our range of social welfare law support services, with thousands of advice organisations across the UK subscribing to our rightsnet website, accessing peer-to-peer support through our discussion forums, using our telephone advice lines, and/or attending our training courses and workshops

Rightsnet

Rightsnet (www.rightsnet.org.uk), our social welfare law website for advisers, includes online discussion forums, daily news updates, case law summaries, policy updates, leaflets, factsheets and benefit rates information, and details of the latest advice-related job vacancies and training courses

In the last year we published 1777 social welfare law updates - with summaries of and links, within 24 hours of their issue, to new legislation, case law and court decisions, official guidance, and policy documents - across five areas of law: welfare rights, debt, housing, employment, and community care. We also facilitated thousands of contributions to our online discussion forums, where advisers from across the UK share their experience and expertise and provide peer-to-peer casework support to one another.

Advice support

Through our advice support team we delivered a range of services to frontline advice organisations, including a telephone advice line for London-based advice workers, and a specialist support service for organisations in Wales (ended July 2012).

Over the year our advice support service worked with more than 240 organisations, developing the welfare benefits advice skills, knowledge and confidence of advisers working with socially excluded communities across the UK.

Welfare Benefits Training

Our training team provided a comprehensive programme of affordable and accessible welfare rights training events for a variety of organisations including local and national charities, citizens advice bureaux, disability groups, local authorities, housing associations and legal firms.

In the last year the team delivered more than 150 courses including our 'Welfare Benefits Overview' course aimed at advisers new to welfare benefits, courses on individual subjects (e.g. 'Housing Benefit' and 'Disability Living Allowance'), and specialised courses such as 'Benefits for people subject to immigration control' and 'Representation at first-tier tribunals'.

In addition we continued to develop the service in response to advisers' needs and during the year introduced a series of half day workshops that focused on the government's welfare reforms, for example the introduction of universal credit and the new 'personal independence payment'.

Relationships with our in-house clients also continued to blossom, and during the year we designed bespoke training programmes for 38 organisations across the UK.

Review

Six editions of Lasa's bi-monthly welfare rights 'Review' magazine were published containing information designed to help advisers keep up to date with changes in welfare benefits and tax credits. We also published a copy of our annual benefit rates poster.

Available by subscription and to download from our rightsnet website, review is read by thousands of advisers across the UK each year.

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Other social welfare law services

During the year we also continued to work on our revenuebenefits website (www.revenuebenefits.org.uk) Funded by HMRC and delivered in partnership with the Low Incomes Tax Reform Group, the website provides frontline advice organisations with the latest information on a range of HMRC 'products', including tax credits, child benefit, and the national minimum wage

Evaluation of our services

We carry out ongoing evaluation of our social welfare law services and feedback has included –

"Rightsnet is an invaluable tool. It is hard to estimate the financial gains for our clients but it is a fact that without rightsnet our success rate would be lower and some enquiries could not be dealt with. I have used the site to help develop me professionally as well as other welfare rights workers. I highly recommend the website and its use in the provision of high quality welfare rights advice."

"Because of [Lasa], I take on cases of increasing difficulty and the outcomes are often very positive. I have saved people from eviction, and clients' improved financial situation has led to improvements in their health. For some, the process of having someone stand up for them either with authorities such as the DWP or at Tribunal has resulted in a change in attitude with all sorts of knock on effects. I would not be nearly so good at what I do if it had not been for [Lasa]."

"Rightsnet is THE essential tool to keep up to date and to use as reference source, with links to legislation etc. I ensure that all my staff see relevant news items, on a daily basis."

"In brief, I think rightsnet is the most wonderful tool ever, I would be lost without it, It is invaluable."

"One site I love is rightsnet. This site brings together all the people in the UK who give people advice on their welfare entitlements. It's a place where you can find the latest news, share a new leaflet you have developed, download a resource developed by someone else, or seek the advice of your peers on an issue you are uncertain about. rightsnet creates a huge amount of value for citizens by linking up people with similar interests and aims, irrespective of what organisation they belong to."

Really good training. All frontline staff need to do this.

ICT Support Services

ICT Knowledgebase (www.ictknowledgebase.org.uk)

Now in its 13th year, knowledgebase continues to be a unique and valued resource, enabling small and medium-sized third sector organisations to access relevant information on their ICT queries, and underpinning all areas of the team's work.

"Just wanted to say a massive thank you for this invaluable [strategy] report. We look forward to implementing your recommendations." Colin Weatherup, Development Director at Citizens UK

"Fantastic - very well delivered. Always on hand to offer advice all the way through the process. All in all, a very good service. I would, and have recommended the service." Alex Holmes, Facilities Manager at Catholic Bishops Conference England & Wales

"... extremely knowledgeable when it comes to IT and was a trusted voice as I know that [they] weren't trying to sell me a product! [Lasa's consultant] had plenty of good ideas for cost saving and a real understanding of the constraints that charities are working under. The report generated is proving a very useful tool for prioritising out IT activities." Zeta MacDonald, Head of Human Resources at GFS Platform

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Our existing content relationships have been maintained and exploration of content sharing partnerships is ongoing. During 2011 a number of new volunteer authors have contributed content to the knowledgebase.

During 2012/13 knowledgebase received over 18,000 unique visitors a month, over 60 new articles were published and 76 reviewed or revised.

Suppliers Directory (www.suppliersdirectory.org.uk)

Our Suppliers Directory lists suppliers with a positive track record of providing ICT goods and services to the third sector and the care sector. Over the course of the year it was accessed in excess of 100,000 times.

Computanews & E-Bulletin

Our online magazine, Computanews, is Lasa's non-technical guide to ICT focussing on the needs of third sector organisations.

During 2012 we worked to improve the integration of our publications and now deliver Computanews and the ICT Bulletin via the knowledgebase, widening the potential circulation from 2500 who received Computanews and E-Bulletin alerts to the 18,000 or so who visit the knowledgebase monthly. We also began to contribute to the technology content for NCVO's bulletin circulated to 4,500.

This approach has also enabled us to keep a regular flow of new content on the knowledgebase in a more streamlined and cost effective way.

As well as improving publication production efficiency it enables us to deliver more interactive content over the web, for example, audio, video, and online discussion.

Circuit Rider Movement

Over the year Lasa has continued to support the Circuit Rider Movement in the UK. Circuit Riders are mobile workers who provide ICT management support and strategic development to small or medium-sized organisations.

We spoke at FRSI's (Information Society Development Foundation) three Sektor 3.0 conferences on the subject of how circuit riding could support the organisational development of NGOs in Poland. This led to the syndication of Knowledgebase content to FRIS, which will be translated into Polish for local NGOs.

Our Circuit Rider e-mail discussion list remains vibrant with regular postings by its 400 plus members.

We have been able to draw on the expertise of list members to develop information content. Members have also volunteered their services at events including surgeries, and our successful not for profit digital technology conference held in November 2012.

Conference

Prior to the conference we again ran surgeries where organisations had the opportunity to get help with their technology issues from a team of experts drawn from Lasa staff and from circuit rider community volunteers.

The work to assist third sector organisations make better decisions about planning for their technology needs continues to receive financial support from the Wates Foundation.

Our London Regional ICT Champion work continues albeit with a lighter touch since funding came to an end. However, we continue to raise the profile of the importance of technology through policy pieces and responses to consultations.

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Consultancies and advice

Our Information Systems Team provides a one-to-one ICT advice service to third sector organisations through our consultancy work and helpline

We secured a number of large consultancies including TCSW (The College of Social Work) and Children England. Our expertise and resources (such as the Knowledgebase, and the Suppliers Directory) were integral in securing the work, and providing support

Google funding helped us build digital literacy and capacity for NGOs in the UK and Europe, and we launched the "Google Toolkit" element in 2012. Work on policy, outcomes measurement, data sharing, and "data liberation" continued throughout the year,

AIMS contact management database

Our Advice & Information Management System (AIMS) is now in its 11th year and continues to meet the needs of a wide range of organisations including the third sector, London boroughs and metropolitan authorities

The "AIMS Free" entry level version of the database has been downloaded 1065 times to date

The AIMS Team has delivered 5 training courses to 33 delegates over the last year, as well as providing individual agencies with three in-house consultancy visits. The teams' telephone support line dealt with over 531 enquiries, providing assistance on report design, classification issues and technical matters. The team dealt with over 1000 email information requests

The free version and demonstration version of the database are available for download from www.lasa.org.uk/aims

Policy Development

Six meetings of the London Advice Forum (LAF) were facilitated during the year. The Forum is increasingly recognised as a key body to consult on issues affecting advice provision across London. Lasa's policy function allows us to maintain an influential role in London advice sector developments with policy makers, regional and central government, and funders. We continue to play a central role in the development of legal advice services across London through our partnership work with the other major advice networks and organisations. We also engage with prominent London funders including London Councils, Big Lottery Fund, the Baring Foundation, Trust for London, London Funders, and by way of involvement with the Voluntary Sector Forum. We continue to be involved with the London Advice Executive in order to coordinate advice policy and provision across London. The London Advice Executive consists of Lasa, Citizens Advice, Law Centres Network and Advice UK (London). In partnership we organised a highly successful annual London Advice Conference with over 100 participants and a wide variety of workshops, a funders' panel and a number of key speakers.

We have organised meetings for LAF with London Funders, London MPs, the GLA and the Mayor's Office and have spoken at London Councils advice sector meetings.

During the year we developed the advice policy news area of our rightsnet policy website, and continued to support an online discussion forum with funding from the Trust for London. The Head of Policy & Communications published 343 articles on the Policy area of the rightsnet website addressing the performance, organisational capacity, quality and sustainability issues of front-line advice providers. We maintain close links with Advice UK policy and development staff, Age Concern London, Youth Access, Citizens Advice London and the Law Centres Federation. Lasa is involved in many of the developments concerning legal advice provision within London through dialogue with partner networks and associated initiatives and events. The policy website area is proving to be a valuable resource for spreading information.

LASA CHARITY UK LIMITED

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relevant to advice agencies in a timely and accessible format

Lasa responds to all regional and central government consultations on issues affecting advice and legal services. In particular we have actively engaged with the London Councils' review process and consultations. We have been closely involved in consultations on the future of London Councils' grants scheme which has caused significant problems and concerns for Lasa as well as the wider advice and third sector. We have advocated for advice provision and coordinated responses to the consultations through London Advice Executive, London Advice Forum and the Voluntary Sector Forum.

Future plans

The effects of the recession and public spending cuts will continue to impact on Lasa in the coming year. The economic background for the sector will provide both threats and opportunities, though cuts in local government finance and Government departmental spending will have a negative effect on funding available for both Lasa and our stakeholders. It is only during the course of this year that the impact of the Legal Aid reforms will be felt by the advice sector. However, our actions to restructure and reduce our liabilities during the financial year 2012-13 will give us the best opportunity to continue our vital support work to the sector. In the financial year 2013-14 we anticipate that our secured funding streams and continuing ability to generate income from services will allow us to break even or generate a small surplus by the year end.

We continue to take steps to maximise our unrestricted income from rightsnet, training, consultancies and other projects and services, albeit in an increasingly difficult climate. Changes to welfare benefits and developments around new technology may provide opportunities for Lasa to meet the needs of the third sector both for training and for other infrastructure support. Lasa has a history of developing innovative ideas for new projects and programmes. Given the current overhaul of the benefits system, including the introduction of the new 'Universal Credit', there will be no diminution in the need for advice provision.

We will continue to engage with government on their plans for reform and to make the case for the essential value of advice support services.

Governance issues

Lasa is governed by a Board of Trustees who met six times during the reporting period. The Board ensures that there is an appropriate strategic plan for the organisation and that this is carried out effectively. The day to day management of the charity is delegated to staff through the Chief Executive Terence Stokes.

During the year Liz Sewell continued as Chair of the Board with Hugh Lyon as Vice Chair and John Blandford as Treasurer.

New trustees are provided with a detailed induction pack that includes relevant policies and procedures, insurance and contracts that the Board are party to together with a copy of the Memorandum and Articles of Association and other key documents. There is an annual awayday for the Board and new trustees are given a full induction (in a number of sessions) with the Chair and Directorate of Lasa. There are opportunities to meet relevant staff and contribute expertise at all levels of the organisation.

The Board continued its procedure for declaring and recording conflicts of interest. Regular risk analyses were carried out covering both financial and other risk areas for Lasa. In addition to regular Board meetings the Finance and Resources Sub Committee (consisting of the Chair, Treasurer and three other members of the Board) met twice in the year. During the year the Directorate continued to meet weekly with the Heads of Services.

Policies and procedures continue to be reviewed and updated as appropriate.

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ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

Financial review

Lasa had net incoming resources on unrestricted funds, a deficit, of £46,363 for the year. Together with the accumulated surplus brought forward from previous years, Lasa now has an accumulated surplus of £96,447 (2012 £142,810) on unrestricted funds.

At the end of the year a restructuring took place and some staff were made redundant. One off redundancy costs included in the accounts amount to £114,341.

Restricted funds carried forward at 31 March 2013 amounted to £NIL (2012 £328,762).

Principal funding sources

Lasa generates fee income from the services provided to front line advice organisations and from government organisations. These services are enhanced by the receipt of grants. Grants for the year, amounting to 43% (2012 28%) of the total income, were received from London Councils, the City Bridge Trust, the Greater London Authority, H M Revenue & Customs, the John Ellerman Foundation, Tides Foundation, Trust for London and the Wates Foundation.

The Trustees would like to thank Baker & McKenzie for their generous support over the last year in providing pro bono legal advice. The knowledge provided is greatly appreciated and help enable Lasa fulfil our core aims.

Investment Policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment. The policy of the Board of Trustees is to invest the amount that it has available together with grants received in advance in a special interest bearing account with our normal bankers. We have recently been able to invest a portion of our grants received in advance in an accessible but higher interest bearing account with a different provider.

Reserves Policy

The Board of Trustees has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby free reserves used for core Lasa projects and not committed or invested in tangible fixed assets held by the charity should be three months expenditure. This gives a target of around £70,000 in general funds. The reserves are needed to meet the working capital requirements of the charity and the Board of Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in core funding. The present level of reserves available to the charity is £86,900. This figure is the unrestricted reserves £96,447 less the unrestricted fixed assets £9,547.

Risk assessment

The Board of Trustees has agreed a risk management strategy which comprises

- an annual review of the risks the charity may face
- the establishment of systems and procedures to mitigate against risks identified, and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

The risk register is regularly reviewed and updated.

LASA CHARITY UK LIMITED

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

Company status

Lasa Charity UK Ltd is a company limited by guarantee governed by its memorandum and articles of association. It is registered at Companies House under the number 01794098. The Charity Commissioners have registered the company as a charity under the number 800140.

Board of Trustees

The members of the Board perform the role of directors in company law and are the trustees in charity law. Those who served during the year were:

John Blandford	Hugh Lyon (died 27/4/13)
Nadine Clarkson Palomares (resigned 23/10/12)	Mohammad Marashi
John Davies (appointed 23/10/12)	Samantha Mauger
Annette Figuerredo	Elizabeth Sewell
Paul Lowenberg	

Membership of the Board of Trustees is open to

- a) not more than sixteen persons nominated by the members of the Company to serve on the Board by virtue of their direct experience of advice work or their particular skills, experience or other such qualification, and
- b) not more than 2 people co-opted by the Board of Trustees

Each Board Member has one vote and the Chair has a second casting vote.

Statement of the Board of Trustees responsibilities

Company law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the Board of Trustees are required to

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

The Board of Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In determining how amounts are presented within items in the Statement of Financial Activities and Balance Sheet the Board of Trustees have had regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

So far as the Board of Trustees are aware at the time the report is approved

there is no relevant audit information of which the company's auditors are unaware, and

LASA CHARITY UK LIMITED

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2013

- the Board of 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 auditors are aware of that information

Independent auditors

MHA MacIntyre Hudson have expressed their willingness to continue in office and will be proposed for reappointment in accordance with section 485 of the Companies Act 2006

Small company exemptions

The report of the Board of Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006

This report was approved by the Board of Trustees on 23 July 2013 and signed on behalf of the Board of Trustees by



Liz Sewell
Chair

LASA CHARITY UK LIMITED

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF LASA CHARITY UK LIMITED

COMPANY NUMBER 01794098

We have audited the financial statements of Lasa Charity UK Limited for the year ended 31 March 2013 set out on pages 13 to 23 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

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. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Responsibilities Statement of the Trustees, the Trustees, who are also the directors of Lasa Charity UK Limited 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the Trustees and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Trustees Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements

- give a true and fair view, of the state of the charitable company's affairs as at 31 March 2013 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended, and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to smaller entities), and
- have been properly prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion 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.

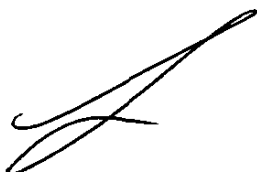
LASA CHARITY UK LIMITED

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF LASA CHARITY UK LIMITED
COMPANY NUMBER 01794098

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or
- the 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 of the information and explanations we require for our audit, or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Report of the Trustees



James Gare ACA
Senior statutory auditor
For and on behalf of
MHA MacIntyre Hudson

Chartered Accountants
and Statutory Auditor
New Bridge Street House
30-34 New Bridge Street
London EC4V 6BJ

9/9/13

MHA MacIntyre Hudson is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

LASA CHARITY UK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(Including summary Income and Expenditure Account)
For the year ended 31 March 2013

		Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	Note	£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Voluntary income		-	-	-	16,248
Investment income		637	-	637	3,785
Incoming resources from charitable activities	2	448,322	338,553	786,875	977,373
Total Incoming Resources		448,959	338,553	787,512	997,406
Resources Expended					
Charitable activities	4	442,482	702,230	1,144,712	1,117,328
Governance	6	17,925	-	17,925	21,899
Total Resources Expended		460,407	702,230	1,162,637	1,139,227
Net Incoming/(Outgoing)					
Resources before transfers		(11,448)	(363,677)	(375,125)	(141,821)
Transfers between funds	1,16	(34,915)	34,915	-	-
Net Incoming/(Outgoing) Resources					
Net Income/(expenditure) for the year		(46,363)	(328,762)	(375,125)	(141,821)
Total fund balances brought forward at 1 April 2012		142,810	328,762	471,572	613,393
Total fund balances carried forward at 31 March 2013		£ 96,447	£ -	£ 96,447	£ 471,572

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 15 to 23 form part of these financial statements.

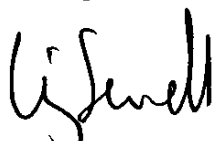
LASA CHARITY UK LIMITED

BALANCE SHEET
As at 31 March 2013

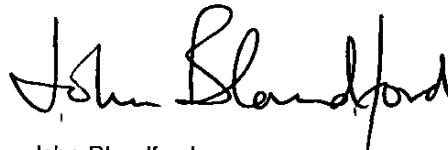
	Note	£	2013 £	£	2012 £
FIXED ASSETS					
Tangible fixed assets	12		9,547		15,254
CURRENT ASSETS					
Debtors	13	48,667		90,760	
Cash at bank and in hand		195,517		579,125	
		<u>244,184</u>		<u>669,885</u>	
CREDITORS amounts falling due within one year	14	(61,058)		(48,970)	
NET CURRENT ASSETS			<u>183,126</u>		<u>620,915</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>192,673</u>		<u>636,169</u>
DEFERRED INCOME	15		(96,226)		(164,597)
NET ASSETS			<u>£ 96,447</u>		<u>£ 471,572</u>
FUNDS					
General funds (unrestricted)			96,447		142,810
Restricted funds			-		328,762
	16, 17		<u>£ 96,447</u>		<u>£ 471,572</u>

The financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved and authorised for issue by the Board of Trustees on 23 July 2013 and signed on its behalf by



Liz Sewell
Chair



John Blandford
Treasurer

The notes on pages 15 to 23 form part of these financial statements

LASA CHARITY UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2013

1. ACCOUNTING POLICIES

A summary of the principal accounting policies, all of which have been applied consistently throughout the year and with the preceding year, is set out below

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historic cost convention, in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005, the Financial Reporting Standard for Smaller Enterprises (FRSSE) effective April 2008 (United Kingdom Generally Accepted Accounting Practice applicable to smaller entities) and the Companies Act 2006. The financial statements include the results of the company's operations which are described in the Annual Report and all of which are continuing

1.2 Incoming resources

Voluntary income comprises donations. This income is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contracts for the provision of services and grant funding which is subject to specific performance conditions. Income from the provision of services is recognised as earned as the related services are provided and is stated after discounts and net of VAT. Grant income included in this category is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. It is only deferred when

- The donor or grantor specifies that the donation or grant is to be used in future accounting periods, or
- The donor or grantor has imposed conditions which must be met before the charity has unconditional entitlement to its receipt.

Deferred income includes training fees and subscription income received in advance of the training taking place or the subscription being used.

Grants received for services and activities which are not completed at the year end are included in income at the full amount and the unused portion is carried forward in net incoming resources at the end of the year.

1.3 Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied.

- Charitable activities include expenditure associated with specialised advice, advocacy, training and ICT support services and include both the direct and support costs relating to these activities.
- Governance costs include the cost of the preparation and audit of the statutory accounts, the costs of trustees' meetings, the cost of any legal advice to trustees on governance or constitutional matters, and the cost of staff on these matters.

LASA CHARITY UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2013

1 ACCOUNTING POLICIES\continued

1.3 Resources expended\continued

Support costs include central functions and have been allocated to activity cost categories on the basis of staff involved in the activity

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred

1.4 Tangible fixed assets and depreciation

Tangible fixed assets with a value of £1,500 or more are capitalised at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases

Office equipment	-	20% to 33%	Straight line
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1.5 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred on a straight line basis

1.6 Foreign currencies

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating surplus

1.7 Funds structure

The charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose

All other funds are unrestricted income funds. The funds held in each of these categories are disclosed in note 16

1.8 Pensions

The company has a defined contribution pension scheme. The company contributes 3% of gross salary to the scheme. The charge to the Statement of Financial Activities represents the amounts payable to the funds during the year

LASA CHARITY UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2013

2. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Grants	Other Income	Total Funds 2013	Total Funds 2012
	£	£	£	£
Technology services	65,667	116,446	182,113	383,433
Policy and voice	93,753	-	93,753	91,853
Social welfare law	179,133	331,876	511,009	502,087
	<u>£ 338,553</u>	<u>£ 448,322</u>	<u>£ 786,875</u>	<u>£ 977,373</u>

Incoming resources above and total resources expended in note 4 include both restricted and unrestricted income and expenditure. Incoming and outgoing resources for restricted funds in note 16 only includes restricted income and expenditure.

Other income includes income from commissions, training courses, publications, and the sale of software licences.

3. GRANTS

	Total Funds 2013 £	Total Funds 2012 £
Receivable in year		
London Councils	195,354	212,229
Bridge IT	-	1,195
Esmée Fairbairn Foundation	-	50,000
Greater London Authority	3,600	8,360
HM Revenue and Customs	39,000	39,000
The John Ellerman Foundation	38,355	-
Trust for London	22,400	20,500
The Wates Foundation	10,000	10,000
Other	5,667	-
	<u>£ 314,376</u>	<u>£ 341,284</u>
Deferred grants		
Brought forward from previous year	59,547	-
Carried forward to next year	(35,370)	(59,547)
Net deferred grants	<u>£ 24,177</u>	<u>£ (59,547)</u>
Total for the year	<u>£ 338,553</u>	<u>£ 281,737</u>

LASA CHARITY UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2013

4 RESOURCES EXPENDED ON CHARITABLE ACTIVITIES

	Fees and staff costs	Other direct costs	Support costs	Total Funds 2013	Total Funds 2012
	£	£	£	£	£
Technology services	293,540	5,883	191,675	491,098	465,130
Policy and voice	65,920	2,302	39,951	108,173	90,868
Social welfare law	302,635	25,544	217,262	545,441	561,330
	<u>£ 662,095</u>	<u>£ 33,729</u>	<u>£ 448,888</u>	<u>£ 1,144,712</u>	<u>£ 1,117,328</u>

5 SUPPORT COSTS

	Staffing costs	Fundraising IT, administration and premises	Total Funds 2013	Total Funds 2012
	£	£	£	£
Technology services	134,789	19,313	191,675	183,882
Policy and voice	28,094	4,026	39,951	32,779
Social welfare law	152,782	21,892	217,262	176,426
	<u>£ 315,665</u>	<u>£ 45,231</u>	<u>£ 448,888</u>	<u>£ 393,087</u>

Support costs are allocated to the project or activity on the basis of staff numbers involved in the project or activity

6 GOVERNANCE OF THE CHARITY

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£	£	£	£
Salaries and other staffing costs	9,200	-	9,200	9,000
Auditors' remuneration	3,000	-	3,000	3,000
Accountancy	5,460	-	5,460	9,639
Subsistence	225	-	225	220
Postage	40	-	40	40
	<u>£ 17,925</u>	<u>£ -</u>	<u>£ 17,925</u>	<u>£ 21,899</u>

LASA CHARITY UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2013

7 S37 LOCAL GOVERNMENT AND HOUSING ACT 1989

The company received financial assistance from London Councils. As required by S37 Local Government and Housing Act 1989, the following information is given:

£71,353 was received as a contribution towards the costs of legal and advice second tier policy and voice work. This grant has been fully expended.

£74,001 was received as a contribution towards the costs of legal advice across the various areas of social welfare law. This grant has been fully expended.

£50,000 was received as a contribution towards improving the use of information and communication technology by frontline voluntary organisations through second tier support. The grant has been fully expended.

8 OTHER GRANTS AND DONATIONS - BIG LOTTERY

The Big Lottery fund contributed £11,775 from the third year grant towards the London Region ICT Infrastructure project. The grant was fully expended.

9 NET INCOMING/(OUTGOING) RESOURCES

Net incoming/(outgoing) resources is stated after charging:

	2013 £	2012 £
Depreciation of tangible fixed assets		
- owned by the company	5,707	6,805
Auditors' remuneration		
- for audit services	3,000	3,000
- for other services	11,181	9,639
Operating lease rentals		
- land and buildings	48,300	53,132
	<u>68,088</u>	<u>69,576</u>

No member of the Board of Trustees received any emoluments. No employee received emoluments of £60,000 per annum or more. Travel expenses were reimbursed to two trustees totalling £213, (2012 three trustees totalling £490).

LASA CHARITY UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2013

10. STAFF COSTS

Staff costs were as follows

	2013 £	2012 £
Wages and salaries	723,832	753,152
Social security costs	76,142	77,818
Pension costs	31,458	32,133
Redundancy costs	114,341	-
	<u>£ 945,773</u>	<u>£ 863,103</u>

The average monthly number of full-time equivalent employees during the year was as follows

	2013	2012
Service delivery	16	17
Administration	<u>4</u>	<u>4</u>

11. TAXATION

As a charity, LASA Charity UK Limited is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12. TANGIBLE ASSETS

	Office Equipment £	Total £
Cost		
At 1 April 2012	86,585	86,585
At 31 March 2013	<u>86,585</u>	<u>86,585</u>
Depreciation		
At 1 April 2012	71,331	71,331
Charge for year	5,707	5,707
At 31 March 2013	<u>77,038</u>	<u>77,038</u>
Net Book Value		
At 31 March 2013	<u>£ 9,547</u>	<u>£ 9,547</u>
At 31 March 2012	<u>£ 15,254</u>	<u>£ 15,254</u>

LASA CHARITY UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2013

13 DEBTORS

	2013 £	2012 £
Due within one year		
Trade debtors	37,815	63,567
Other debtors	1,248	1,884
Prepayments	1,465	24,114
Grants in arrears	8,139	1,195
	<u>£ 48,667</u>	<u>£ 90,760</u>

Included within other debtors due within one year are prepaid pension contributions of £NIL (2012 - £662)

14. CREDITORS
Amounts falling due within one year

	2013 £	2012 £
Trade creditors	17,456	10,044
Social security and other taxes	27,336	19,795
Other creditors	-	5,994
Accruals	16,266	13,137
	<u>£ 61,058</u>	<u>£ 48,970</u>

15 DEFERRED INCOME

	2013 £	2012 £
At 1 April 2012	164,597	142,874
Less amount released to incoming resources	(164,597)	(142,874)
Plus amount deferred in the year		
Grants	35,370	59,547
Contracts, subscriptions and training income	60,856	105,050
At 31 March 2013	<u>£ 96,226</u>	<u>£ 164,597</u>

Deferred income represents grants of £35,370 and contracts, subscriptions and training income of £60,856 received this year for work to be carried out in future periods

LASA CHARITY UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2013

16 STATEMENT OF FUNDS

	At 1 April 2012	Income	Expenditure	Transfers	At 31 March 2013
	£	£	£	£	£
General fund	142,810	448,959	(460,407)	(34,915)	96,447
Total unrestricted funds	142,810	448,959	(460,407)	(34,915)	96,447
Restricted funds					
Technology services	266,982	65,667	(349,796)	17,147	-
Social welfare law	61,684	179,133	(242,665)	1,848	-
Policy and voice	96	93,753	(109,769)	15,920	-
Total restricted funds	328,762	338,553	(702,230)	34,915	-
Total funds	£ 471,572	£ 787,512	£(1,162,637)	£ -	£ 96,447

Incoming resources for restricted funds in note 16 only includes restricted income. Incoming resources in note 2 and total resources expended in note 4 include both restricted and unrestricted income and expenditure.

Restricted funds

Technology services

Undertakes specific projects and activities which receive restrictive funding. These include activities within the general technology, AIMS and Computanews project areas and assisting the sector to stay abreast of and benefit from developments in IT.

Policy and voice

Funds are received for some of the activities within policy development. These include playing a central role in the development of legal advice services across London.

Social welfare law

Funds are received for some of the activities within the welfare rights service, the London Advice line, Rightsnet, Rightsnet tax, Rightsnet training, the Review and the Advice Support Projects.

LASA CHARITY UK LIMITED

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2013

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2013 £
Fund balances at 31 March 2013 are represented by			
Tangible fixed assets	9,547	-	9,547
Current assets	206,397	35,370	241,767
Current liabilities	(58,641)	-	(58,641)
Deferred income	(60,856)	(35,370)	(96,226)
	<u>£ 96,447</u>	<u>£ -</u>	<u>£ 96,447</u>

18 OTHER COMMITMENTS

At 31 March 2013 the company had annual commitments under non-cancellable operating leases as follows

	Land and buildings 2013 £	2012 £	Other 2013 £	2012 £
Expiry date:				
Within 1 year	<u>-</u>	<u>48,300</u>	<u>440</u>	<u>440</u>

19 CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

At the end of the year there were no other capital commitments, contingent liabilities or other financial commitments for which full provision has not been made in these financial statements (2012 £Nil)

20 ONE OFF COSTS

Lasa undertook a restructuring exercise at the end of the year and incurred one off redundancy costs of £114,341 as a result