
LASA CHARITY UK LIMITED

UNAUDITED ANNUAL REPORT AND FINANCIAL STATEMENTS

**For the Year Ended
31 March 2016**

Company Number 01794098

Charity Number 800140



LASA Charity UK Limited

Company Information

Board of Trustees	Jennifer Bernard – joined January 2016 John Blandford Annette Figueiredo Andrew Flett – joined January 2016 Paul Lowenberg Mohammad Marashi Samantha Mauger – Acting Chair from January 2016 Elizabeth Sewell – resigned January 2016 Gary Vaux – joined January 2016
Chair	Elizabeth Sewell – resigned January 2016
Vice Chairs	Annette Figueiredo and Samantha Mauger (Acting Chair from January 2016)
Treasurer	John Blandford
Secretary	Terence Stokes
Chief Executive	Terence Stokes
Company Number	01794098
Charity Number	800140
Registered Office	Kinnaird House 1, Pall Mall East London SW1Y 5BP
Independent Examiners	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 2016

The Board of Trustees present the Annual Report and the financial statements of Lasa Charity U.K. Limited, for the year ended 31st March 2016.

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 January 2015 and the Financial Reporting Standard (FRS 102 effective 1st January 2015). 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 technology 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, training and support around technology and social welfare law. Lasa also actively seeks to promote the role of technology and advice services with policy makers, central and regional government bodies and funders.

Lasa is an independent organisation providing services to a wide range of other organisations including advice networks, national and regional organisations with an advice and information function, local community groups, and public sector organisations such as housing associations, private sector organisations including private practice solicitors, barristers' chambers, local authorities and government departments, including HMRC, the Tribunal Service and the DWP. 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, strategic technology support services are provided to a wide variety of organisations throughout the third sector, 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 websites, software, training and consultancy are accessed by organisations across the UK and throughout the world.

Overview of the work of Lasa in 2015-16

Government policy decisions aimed at reducing the public deficit continued to have a significant impact on all aspects of Lasa's work. The reduction in spending at the national and local government level resulted in further reductions to funding streams which Lasa had formerly accessed to support our work. In addition it has resulted

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in an overall reduction in the funding available at a local level to support third sector organisations which purchase Lasa's services.

The Advice Services Transition Fund came to an end in April 2015 and was intended to enable improved partnership working to keep front line services open and explore ways they could sustain themselves at the end of the funding. Many of these organisations are users of the services Lasa provides.

We continue to be active in influencing policy through our rightsnet discussion forums and through our partnership work with Law Centres Network and AdviceUK, funded by London Councils, to support the advice sector. Another partnership with London Voluntary Services Council, Race on the Agenda, Women's Resource Centre and HEAR also continued with funding from London Councils and this has enabled us to continue to provide advice and support across the third sector on the importance of technology to build the capacity of organisations and improve their service delivery.

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 contribute to the campaign around Access to Justice and the monitoring of the effects of changes to Legal Aid through regular meetings of the London Advice Forum as well as the facilitation of the rightsnet online discussion forums.

In a difficult climate with huge pressures on funding we have still been able to maintain many of our funding streams and generate income to continue the delivery of our vital support services.

During the year 2015-16 Lasa employed an average of 11 staff and continued to emphasise working with associates and in partnership to consolidate the delivery of our core services.

Social Welfare Law Support Services

Lasa's social welfare law support services provide advice, information and training to advice giving organisations across the UK. Each year we deliver support - through our online services, 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, legal aid reform, and local authority and other funding cuts continue to have a significant impact on frontline advice organisations. However, whilst the shape and size of the advice sector is changing as a result, Lasa's social welfare law services are in a strong position to continue to meet adviser 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 and/or attending our training courses and workshops.

Rightsnet

Established in 1998, the rightsnet website provides a daily update service across 5 areas of social welfare law – welfare rights; debt; housing; employment and community care – delivering news and case law updates to thousands of frontline advisers, policy makers and government departments across the UK.

In the last year the rightsnet team published almost 2,000 updates to the site providing user-friendly summaries of the latest statutory instruments, DWP and HMRC guidance, consultation and policy documents - all brought together and summarised within 24 hours of their issue - in addition to case law from the Upper Tribunal and the higher courts including the Court of Appeal, Supreme Court and European Courts.

Users of the service include frontline voluntary and community sector organisations (including every Citizens Advice in the country), law centres, local authorities, private practice solicitors, barrister chambers, the Tribunals Service, the Social Entitlement Chamber of the Upper Tribunal and the DWP.

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In addition, rightsnet facilitates peer-to-peer case work support through its online adviser forums where advisers from across the UK meet to share their experience and expertise, supporting each other in finding answers to their case work queries for the benefit of their clients. In the last year advisers made almost 10,000 contributions to the forums, which were viewed by others more than 3 million times. In this way the service achieves a reach and scale that would not be possible through more traditional means of delivery. During the year we were finalists for the 'Access to justice through IT' award in the Legal Aid Practitioner's Group's 2015 Legal Aid Lawyer of the Year Awards.

Peer support

During the year we continued to provide online support for voluntary and community sector advisers across the UK to assist in their delivery of advice and guidance on social welfare law. We were able to provide support, through our rightsnet discussion forums, to frontline advisers at a time when many advice organisations are finding it more and more difficult to find specialist services to refer their clients to.

Key project successes included demonstrating the key role that technology can play in helping third sector organisations remain effective and efficient deliverers of services and harnessing the potential of online technologies to deliver advice support and information, broadening reach and reducing costs. This forms a vitally important part of our support offer to the sector and our desire to meet advice providers' needs.

Welfare Benefits Training

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

In the last year the team delivered a range of courses including our 'Welfare Benefits Overview' course aimed at advisers new to welfare benefits, together with courses on individual subjects related to the government's programme of welfare reform (e.g. 'Universal Credit' and 'Personal Independence Payment').

Daily Updates

Available from our rightsnet website a daily email update is read by thousands of advisers across the UK each year containing information designed to help advisers keep up to date with changes in welfare benefits and tax credits. We also published our annual benefit rates poster.

Other social welfare law services

During the year we continued to work on our revenue benefits 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.

Lasa is a partner in the London Councils funded project 'Stronger Organisations - Benefiting London(ers)' which provides infrastructure support and capacity-building for London's advice sector. The programme enables advice services to deal more effectively with the problems faced by Londoners, particularly those resulting from welfare changes, in and out of work poverty, and the overall squeeze on household incomes. This partnership project is led by AdviceUK.

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

'By far the fastest ... most user friendly way to keep right up-to-date' ... 'Essential to the job, I can't imagine being without it' ... 'Transforms welfare rights advice, it's absolutely brilliant' ... 'Seems to get better each week'

'In brief, I think rightsnet is the most wonderful tool ever, I would be lost without it, It is invaluable.' 'It's impossible to overstate the difference rightsnet has made to my work and how it has impacted on my clients. Suffice to say without having access to rightsnet, I probably wouldn't be in paid or unpaid advice work. rightsnet is the University of Welfare Rights.'

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'rightsnet has not only helped improve the knowledge, quality and expansion of the area of my work, it has assisted me with providing third tier advice work, training and update information in order to help support and guide other advisers to help their clients. rightsnet has been a valuable source of reference for me, especially when I am unable to get access other materials needed in order to do my job adequately.'

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

'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.'

'rightsnet is an invaluable source of current and easily accessible information and source material for welfare rights advice and a useful sounding board for working through areas of uncertainty, particularly for those of us working on our own and having no other possibility of discussion on complex topics.'

'rightsnet is the first place I look for details of new regulations, caselaw etc. as it is so quickly updated it means I can spend more time advising other CAB workers on how to help their clients. The discussion forum is also helpful to identify new points to argue if a client has been refused benefit and is useful for the sharing of tips and tactics which clients ultimately benefit from.'

'rightsnet is by far the best place to get up to date information. It is also the best for information sharing. Good welfare rights advice often has knock on effects in other areas (e.g. in managing debt, or providing the support needed for someone to improve their lot by studying or training). Engaging in 'debates' on the forums has improved my confidence and my ability to research material. 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 rightsnet.'

'Without rightsnet I could not provide the current level of help and support to my team and to our clients. It gives us the confidence that our advice is correct and up to date. It allows us to anticipate changes in law so that we can act in a timely manner to ultimately maximise benefit entitlement. rightsnet is an invaluable tool in appeal work or indeed dealing with the complexities of law. Having use of rightsnet means we do not have to turn clients away ... 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.'

'People receive better benefits advice through services such as rightsnet' (The Cabinet Office).

'As far as online services are concerned, there is little to beat rightsnet. This site contains a wealth of resources for people working in the welfare benefits field.' (Sweet & Maxwell, publishers of the Social Security Law Volumes).

'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.' (CISCO Systems).

'Sites like rightsnet ... provide ways for people to get access to information and informal advice online which would be very hard to get any other way' (Work and Pensions Minister).

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Advicelocal

Our Advicelocal project – www.advicelocal.org.uk - funded by City Bridge Trust provides support to frontline organisations across London helping them to deliver quality-assured social welfare law advice and information to disadvantaged communities.

Our publicity and on-going conversation with the target user community has helped us achieve an excellent level of early “visibility” for a relatively new website. User statistics particularly increased in 2015.

We received funding from Trust for London to develop additional resources for the site covering Employment and Immigration topics. These resources came on line in 2015 and continued to be provided throughout the year.

Feedback from users has been positive, with comments covering design, ease of use and content:

‘@advicelocal your website looks fantastic! So useful, easy to navigate and with lots of potential to grow! Alone in London.’

‘Many thanks for this – a great resource.’ Eaves Alice Project , Lifeskills

‘Thank you for letting me know about your online service. It is extremely helpful to have information of this sort in the current economic climate. I will find out how we can put links to your website through our community pages. Yasmin Brett Cllr Cabinet Member for Communities.’

Chris Minnoch, who co-ordinates the Greenwich Community Advice Network (GCAN) confirmed how useful advicelocal had been -

‘We recently formed a network of local advice agencies so that we could bring together local providers to look at ways of improving services. We identified a lack of awareness among clients and professionals of the range and remit of available services so we planned to develop an online directory. However, once we heard about Lasas plans for advicelocal, and got to see the system in operation, we decided it ticked all the boxes. We therefore didn’t see the need to develop a directory specifically for our borough. The range of features and search functionality is far beyond what we would have been able to achieve and the site is already proving to be a valuable resource.’

socialcareinfo.net

socialcareinfo.net is the first of a suite of web tools that we plan to deliver over the coming years and was launched in January 2016. It is designed to help people find details of the support available locally; national information about their rights and entitlements; and details of independent advice organisations in their area who can help them get the help they need. It was developed with the support of mysociety.org and funding from The Law Society Charity and The Access to Justice Foundation and has been warmly welcomed by the sector.

‘You provide a very comprehensive signposting service to individuals wanting to look at the social care on offer across a range of organisations in their postcode area.’ Tony Britton, ME Association.

‘I used this resource for the first time today and found a route to assisting a client regarding legal aid assistance. Very useful, saved me a lot of time making numerous calls. A very positive start. Good to see my own organisation featured too.’ Nicky Smith Carers Welfare & Benefits Advice Manager, Croydon Mencap.

‘The local authority and national resources results work really well, as does the map. We have also tested the site on a mobile and it looks great.’ Luen Thompson, Director of Marketing and Communications Carers Trust.

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ICT Support Services

Connecting Care

Our Connecting Care project was funded by the Department of Health to help charitable providers of adult social care make the most of information and communication technologies. Whilst the first and second years of the project were largely about testing our model, the final year has seen the project continue to focus on providing more in-depth support to existing recruits, and developing the resources made available through the Connecting Care website.

Over the life of the project we worked with social care organisations for the benefit of staff and service users. We provided direct technology interventions. The Connecting Care website and email newsletter continued featuring articles on technology in health and social care. We also delivered digital 'show and tell' events and webinars on managing and using technology.

On a strategic level Connecting Care has continued to work with its partners SCIE, Skills for Care, Age Action Alliance (DWP), HSCIC and the DH funded NCVO 'Volunteering in Care Homes' project, to promote better use of technology in health and social care.

Over the three year project we encountered many of the same themes - there was a lack of knowledge, skills and investment in technology to support organisations, staff and service users. The organisations we met continued to stress how useful they found the project as a trusted and independent source of technology advice.

The project website (www.connectingcare.org.uk) curates a wide range of health and social care technology resources, articles and best practice. It is a regularly updated resource hub for those taking part in the project and for the wider not for profit health and social care sector. The breadth of articles, blogs and resources we have included on the website reflect the main outcomes of the project - *Managing ICT, Using ICT, ICT Skills* as well as *Online Presence, Resources, Noticeboard* and *Blog*.

As an illustration of impact here is a comment from a project beneficiary:

'Support from the Connecting Care team at Lasa has helped us deepen our impact and have greater positive outcomes for the older people we support. We have identified technology solutions that we didn't know existed, and saved huge amounts of money by making the right ICT choices for our charity.' Gemma Juma, Chief Executive Link Age Southwark

London for All

Lasa is a partner in the London Councils' funded project 'London for All' which helps organisations strengthen their knowledge and skills, and work more effectively to support their service users. The partnership is led by the London Voluntary Services Council. We provide impartial technology advice and guidance to London's third sector via email, web and telephone enabling organisations to make the best use of technology to support the delivery of their services.

ICT Knowledgebase (www.ictknowledgebase.org.uk)

The Knowledgebase continued 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 tech team's work.

Suppliers Directory (www.suppliersdirectory.org.uk)

Our Suppliers Directory listed suppliers with a positive track record of providing ICT goods and services to the third sector and the care sector.

Connecting Care Bulletin

During 2015-16 we continued to deliver the Connecting Care Bulletin (Lasa's non-technical guide to ICT focussing on the needs of social care organisations) electronically augmented by the use of twitter. This approach has enabled us to keep a regular flow of new content in a more streamlined and cost effective way. As well as

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improving publication production efficiency it enables us to deliver more interactive content over the web, for example, audio, video, webinars 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 Technology management support and strategic development to small or medium-sized organisations. 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 and to enlist their support in delivering a series of webinars on subjects including data protection, website design and technology planning. Members have also volunteered their services at events including surgeries, and our conferences and events delivered as part of our London Councils funded partnership work.

AIMS contact management database

Our Advice & Information Management System (AIMS) is now in its 14th year and continues to meet the needs of a wide range of organisations including the third sector, London boroughs and metropolitan authorities.

AIMS delivered training courses for users over the last year, as well as providing individual agencies with in-house consultancy visits. The telephone support line provided assistance on report design, classification issues and technical matters.

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

"It's a great system, easy to use, helps with the case work, and has really useful reports. It has halved the time I spent collating information for management reports". Newcastle City Council Welfare Rights Service

"We think AIMS is great and we were keen to make even more use of it as an organisation. So we engaged AIMS' consultancy services to help us bring a new service on board, so we could all share the one database. We had a great experience and Phil really listened to what we were trying to do, understood our work and helped us set up some practical, easy ways for both projects to use AIMS. Everyone is happily using AIMS and all our work is covered." Royal British Legion

In response to user feedback during the year AIMS was revamped with extra functionality including a refreshed user interface; additional user created fields; a "distanced travelled" module; enhanced Family (linked client) reporting and improved privacy settings.

Policy Development

Meetings of the London Advice Forum (LAF) were facilitated during the year. The Forum is a key body for discussing the issues affecting advice provision across London. We continue to contribute to the development of London's legal advice services through our work with the other major advice networks and organisations. In partnership we helped organise another highly successful annual London Advice Conference with over 100 participants, a wide variety of workshops and a number of key speakers.

During the year we continued the delivery of advice policy news on our rightsnet website. We maintain close links with AdviceUK, Age Concern London, Youth Access, Citizens Advice London, Advice Services Alliance and the Law Centres Network. 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 rightsnet discussion forum also has an important social policy function, effecting change which has a real impact on people's lives.

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Future plans

Our restructuring and consolidation of core services means that we are on a solid foundation for the coming year. The effects of continued public spending cuts and austerity will still be felt across the sector and will provide both threats and opportunities, although cuts in local government finance and Government departmental spending will have a negative effect on the funding available for both Lasa and our stakeholders.

In the financial year 2016-17 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 on unrestricted funds by 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.

During the last financial year we launched the socialcareinfo.net web tool which received a great reception from our users. We plan to continue to look at relevant support and information tools that can assist front line advisers, as well as members of the public, and plan a series of future web tools to meet these needs around areas such as the Personal Independence Payment (PIP), Council Tax help and Universal Credit.

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, and the positive role that technology can play.

Financial review

Lasa had net outgoing resources on unrestricted funds, a deficit of £17,446 for the year. Together with the accumulated surplus brought forward from previous years, Lasa now has an accumulated surplus of £205,350 (2015 £222,796) on unrestricted funds.

The principal reason for the deficit was the office move necessitated during the year due to a proposed rent increase that would have seen our ongoing expenditure on rent increase threefold. Termination of the lease gives us greater financial control over expenditure on rent going forward and reduces commitments to other infrastructure costs. Our ongoing costs now represent a saving for future years and having settled our dilapidations costs for the former lease we will not face these costs again. As a result of this reduction in expenditure we anticipate a surplus in future years.

There were no balances on restricted funds to carried forward as at 31 March 2016 (2015 £4,022).

Principal funding sources

Lasa generates 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 50% (2015 59%) of the total income, were received from London Councils, HMRC, City Bridge Trust, Trust for London, London Catalyst, Department of Health, Law Society Charity, The Access to Justice Foundation and Legal Education Foundation.

Pay Policy

Lasa seeks to ensure that staff are paid a salary that is commensurate with their role, and in keeping with equivalent roles in similar charities. Within Lasa staff fulfilling equivalent roles are paid the same salary. Lasa is a living wage employer and ensures that all staff are paid at least the London Living wage. Lasa reviews all salaries as part of the annual budget planning process to ensure that they have kept in line with the above principles, and so far as the budget will allow seek to make appropriate increases where that is required. A recommendation for any increases is made by the CEO to the Board of Trustees who then decide if that is both appropriate and affordable, and their decision is then implemented.

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Key management personnel

Together with the Board of Trustees the key management personnel are the CEO and the Heads of Social Welfare Law and Fundraising and Monitoring. Total expenditure on these roles including travel loans is £152,250.

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.

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 at least three month's budgeted expenditure (being increased over the coming years to six months). This gives a target of £125,000. The free 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 unrestricted funds available to the charity is £205,350. However, as described in note 19, £50,000 has been allocated to a designated reserve to manage any reduction in subscription income for rightsnet with the end of the Advice Services Transition Fund negatively impacting on the resources available to many of our service users.

After taking this into account along with the value of fixed assets, free reserves stood at £155,350 which is broadly in line with the charities target level.

The Trustees agreed to set up the designated reserve to hold up to £75,000. Free reserves are only transferred to the designated reserve where they have exceeded the target free reserve level by at least £10,000. The strategy is to increase free reserves from the current level to six months' and also develop the designated reserve through planned operating surpluses over a number of years. The Board of Trustees also consider the extent to which existing activities and expenditure could be curtailed, should such circumstances arise, although there is no expectation that this will be necessary because of the financial protection that the designated reserve affords the charity.

Risk assessment

The Board of Trustees has agreed a risk management strategy, to highlight some of the key risks, 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.

Structure and governance

Lasa Charity UK Ltd is a company limited by guarantee governed by its memorandum and articles of association, last amended on 26 September 2006. It is registered at Companies House under the number 01794098. The Charity Commissioners have registered the company as a charity under the number 800140.

Governance issues

Lasa is governed by a Board of Trustees who met five 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.

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During the year Elizabeth Sewell continued as Chair of the Board (until January 2016) with Joint Vice Chairs Samantha Mauger (Acting Chair from January 2016) and Annette Figueiredo; John Blandford continued as Treasurer.

A process is in place for new trustees to be 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 away day for the Board and any new trustees are given a full induction (in a number of sessions) with the Chair and CEO of Lasa as well as 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. Policies and procedures continue to be reviewed and updated as appropriate.

Disclosure of Related Party

None of the trustees received remuneration or other benefits from their work with the Lasa. The only related party transactions in the year related to reimbursed travel expenses as disclosed in Note 12 of the accounts.

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:

- | | | |
|----------------------|--------------------------------|-----------------------|
| - Jennifer Bernard | | joined January 2016 |
| - John Blandford | Treasurer | |
| - Annette Figueiredo | co-Vice-Chair | |
| - Andrew Flett | | joined January 2016 |
| - Paul Lowenberg | | |
| - Mohammad Marashi | | |
| - Samantha Mauger | co-Vice-Chair and acting Chair | from January 2016 |
| - Elizabeth Sewell | Chair | resigned January 2016 |
| - Gary Vaux | | joined January 2016 |

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.

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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 proper 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. The Trustees are also responsible for ensuring that the assets are properly applied in accordance with charity law.

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.

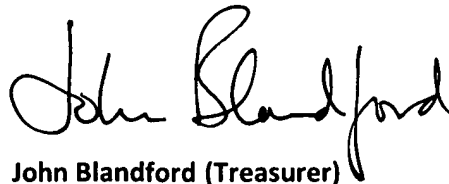
So far as the Board of Trustees are aware at the time the report is approved:

- there is no relevant financial information of which the company's examiners are unaware, and
- the Board of Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and to establish that the examiners are aware of that information.

This report was approved by the Board of Trustees on 6th July 2016 and signed on behalf of the Board of Trustees by:



Samantha Mauger (Acting Chair)



John Blandford (Treasurer)

LASA Charity UK Limited

Independent Examiner's Report

Independent Examiner's Report to the Trustees of LASA Charity UK Ltd

I report on the accounts of the company for the year ended 31 March 2016 which are set out on pages 15 to 28.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of (named body).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Chris Harris CPFA

MHA MacIntyre Hudson
Chartered Accountants
New Bridge Street House
30-34 New Bridge Street
London EC4V 6BJ

Date: 12/01/16

LASA Charity UK Limited

Statement of financial activities (incorporating Income and Expenditure account) for the year ended 31 March 2016

		Unrestricted Funds 2016	Restricted Funds 2016	Total Funds 2016	Total Funds 2015
	Notes	£	£	£	£
Income and endowments from:					
Charitable activities	2	262,075	292,603	554,678	660,376
Investments	4	542	-	542	583
Other trading activities	5	26,645	-	26,645	31,526
Total income		289,262	292,603	581,865	692,485
Expenditure on:					
Raising funds		15,301	-	15,301	58,103
Charitable activities	6	291,407	296,625	588,032	600,610
Total expenditure		306,708	296,625	603,333	658,713
Net income/(expenditure)		(17,446)	(4,022)	(21,468)	33,772
Reconciliation of funds					
Total funds brought forward		222,796	4,022	226,818	193,046
Total funds carried forward		205,350	-	205,350	226,818

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 18 to 28 form part of these financial statements.

LASA Charity UK Limited

Balance sheet at 31 March 2016

		2016		2015	
	Notes	£	£	£	£
Fixed Assets					
Intangible assets	15		-		746
Tangible assets	16		7,300		-
Current Assets					
Debtors	17	79,329		68,514	
Cash at bank and in hand		<u>225,211</u>		<u>217,170</u>	
		304,540		285,684	
Creditors: Amounts falling due within one year					
Current Liabilities	18	(106,490)		(59,612)	
Net Current Assets		<u>198,050</u>	<u>198,050</u>	<u>226,072</u>	<u>226,072</u>
Total Assets less current liabilities			205,350		226,818
Net Assets			<u><u>205,350</u></u>		<u><u>226,818</u></u>
Funds					
Unrestricted Funds			205,350		222,796
Restricted Funds			-		4,022
Total Funds			<u><u>205,350</u></u>		<u><u>226,818</u></u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- (1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- (2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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 July 6th 2016 and signed on its behalf by

S. K. Mauger

Samantha Mauger (Acting Chair)

John Blandford

John Blandford (Treasurer)

The notes on pages 18 to 28 form part of these financial statements.

LASA Charity UK Limited

Statement of cash flows for the year ended 31 March 2016

	2016	2015
Cash flow from operating activities	<u>(11,230)</u>	<u>(8,086)</u>
Net cash flow from operating activities	<u>(11,230)</u>	<u>(8,086)</u>
 Cash flow from investing activities		
Payments to acquire tangible fixed assets	(7,916)	-
Interest received	542	583
Rents received from lettings properties	<u>26,645</u>	<u>31,526</u>
Net cash flow from investing activities	<u>19,271</u>	<u>32,109</u>
 Net increase / (decrease) in cash and cash equivalents	8,041	24,023
 Cash equivalents at 31 March 2015	<u>217,170</u>	<u>193,147</u>
Cash equivalents at 31 March 2016	<u>225,211</u>	<u>217,170</u>
 Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>225,211</u>	<u>217,170</u>
Cash equivalents at 31 March 2016	<u>225,211</u>	<u>217,170</u>

Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2016	2015
Net income / (expenditure) the year	(21,468)	33,772
 Rents received from lettings properties	(26,645)	(31,526)
Interest receivable	(542)	(583)
Depreciation and impairment of tangible fixed assets	616	-
Amortisation and impairment of intangible fixed assets	746	4,400
(Increase) / decrease in debtors	(10,815)	33,233
Increase / (decrease) in creditors	<u>46,878</u>	<u>(47,382)</u>
 Net cash flow from operating activities	<u>(11,230)</u>	<u>(8,086)</u>

The notes on pages 18 to 28 form part of these financial statements.

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2016

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 on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The 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) effective 1 January 2015 – (Charities SORP FRS102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

Reconciliation with Previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. A restatement of comparative balances was determined not to be required.

1.2 Going Concern - The 2016 - 2017 economic climate remains uncertain. However, based on the available information on the future and the full knowledge of project funding that ended in the financial year, the directors consider that Lasa has the plans and resources to manage its business risks successfully, as it remains financially strong. After making enquiries, the directors have a reasonable expectation that the Company has adequate resources to continue its operations for the foreseeable future. For that reason, they continue to adopt the going concern basis in preparing the accounts.

1.3 Income recognition

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.

1.4 Expenditure recognition

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, training and ICT support services and include both the direct and support costs relating to these activities.

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2016

- Governance costs include the cost of the preparation and examination 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.

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.

1.5 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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1.6 Intangible fixed assets

Intangible fixed assets with a value of £1,500 or more are capitalised at cost less amortisation. Amortisation 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:

Website	-	20% to 33%	Straight line
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1.7 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.

1.8 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.

1.9 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 19.

Employee benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Termination benefits, including redundancy costs, are recognised when the company has an obligation to pay the benefits and they can be measured reliably.

1.10 Pensions

The company has a defined contribution pension scheme. The company contributes 5% of gross salary to the scheme. The charge to the Statement of Financial Activities represents the amounts payable to the funds during the year.

1.11 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.12 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.13 Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. See Note 23 for further details.

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2016

2 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Grants	Other Income	Total Funds 2016	Total Funds 2015
	£	£	£	£
Technology Services	172,931	59,280	232,211	236,167
Social Welfare Law	119,672	202,795	322,467	424,209
	<u>292,603</u>	<u>262,075</u>	<u>554,678</u>	<u>660,376</u>

Income from charitable activities was £554,678 (2015 - £660,376) of which £292,603 (2015 - £408,633) was attributable to restricted and £262,075 (2015 - £251,743) was attributable to unrestricted funds.

Incoming resources above and total resources expended in note 6 include both restricted and unrestricted income and expenditure. Incoming and outgoing resources for restricted funds in note 19 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 2016 £	Total Funds 2015 £
Receivable in the year		
London Councils	88,740	88,736
The City Bridge Trust	24,877	49,748
Department of Health	126,671	124,584
John Ellerman Foundation	5,319	21,296
Wates Foundation	-	9,547
HM Revenues & Customs	30,000	25,000
Trust for London	3,996	4,722
London Catalyst	-	3,000
Legal Education Foundation	3,000	82,000
Greater London authority	-	-
Other grants	10,000	-
	<u>292,603</u>	<u>408,633</u>
Deferred Grants		
Brought Forward from previous year	7,346	41,542
Carry Forward to next year	-	(7,346)
Net deferred Grants	<u>7,346</u>	<u>34,196</u>
Total for the year	<u>299,949</u>	<u>442,829</u>

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2016

4 INVESTMENTS

	Unrestricted funds	Restricted funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Interest - deposits	542	-	542	583
	<u>542</u>	<u>-</u>	<u>542</u>	<u>583</u>

Income from investment was £542 (2015 - £583) of which £nil (2015 - £nil) was attributable to restricted and £542 (2015 - £583) was attributable to unrestricted funds.

5 OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	Total Funds 2016	Total Funds 2015
	£	£	£	£
Rental income	26,645	-	26,645	31,526
	<u>26,645</u>	<u>-</u>	<u>26,645</u>	<u>31,526</u>

Income from other trading activities was £26,645 (2015 - £31,526) of which £nil (2015 - £nil) was attributable to restricted and £26,645 (2015 - £31,526) was attributable to unrestricted funds.

6 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Activities undertaken directly	Support costs	Total Funds 2016	Total Funds 2015
	£	£	£	£
Technology Services	181,278	72,189	253,467	264,862
Social Welfare Law	226,494	108,071	334,565	335,748
	<u>407,772</u>	<u>180,260</u>	<u>588,032</u>	<u>600,610</u>

£296,625 (2015 - £404,611) of the above costs were attributable to restricted funds. £291,407 (2015 - £195,999) of the above costs were attributable to unrestricted funds.

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2016

7 SUPPORT COSTS

	Raising Funds	Technology Services	Social Welfare Law	Total Funds 2016	Total Funds 2015
	£	£	£	£	£
Governance	246	5,608	8,397	14,251	13,599
Finance	790	17,993	26,937	45,720	45,582
Information technology	342	7,780	11,647	19,769	30,469
Human resources	238	5,416	8,107	13,761	11,322
Depreciation	11	242	362	615	-
Office costs (incl. rental)	1,503	34,238	51,258	86,999	70,529
Pension contributions	40	912	1,363	2,315	1,518
	3,170	72,189	108,071	183,430	173,019

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

8 GOVERNANCE OF THE CHARITY

	Total Funds 2016	Total Funds 2015
	£	£
Support costs	7,387	7,227
Independent examiner	3,218	5,907
Travel and subsistence	114	207
Insurance	1,817	-
Other costs	1,715	258
	14,251	13,599

9 S37 LOCAL GOVERNMENT AND HOUSING ACT 1999

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

£42,481 was received as a contribution towards the costs of delivering the Stronger Organisations – Benefiting London(ers) (SOBeL) project commissioned under London Councils Priority 4: Providing Support to London's Voluntary and Community Organisations. Lasa provided news stories on legal aid and welfare reform, advice and training in Information Technology (IT) skills. The project is delivered in partnership with AdviceUK and Law Centres Network.

£46,254 was received as a contribution towards the costs of delivering the London for All project commissioned under London Councils Priority 4: Providing Support to London's Voluntary and Community Organisations. Lasa provided technology support services to London VCOs. The project is delivered in partnership with LVSC, Women's Resource Centre, ROTA, and HEAR.

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2016

10 OTHER GRANTS AND DONATIONS

Department of Health	Contributed £126,673	towards the Connecting Care project
Trust for London	Contributed £ 3,996	towards the Rightsnet advice local project
City Bridge Trust	Contributed £ 24,877	towards the Rightsnet advice local project
The Access to Justice Foundation	Contributed £ 5,000	towards the Web Tools project

All of the above grants were given as restricted funds, are included in Note 19 as restricted income, and were fully expended within the year.

11 NET INCOMING/(OUTGOING) RESOURCES

	2016 £	2015 £
Depreciation of chargeable fixed assets		
- owned by the company	1,362	4,400
Independent Examiner's Remuneration		
- for independent examination services	5,203	5,907
Operating lease rentals		
- land and buildings	55,395	49,610

12 TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The trustees neither received nor waived any remuneration during the year (2015: £Nil).

The total amount of employee benefits received by key management personnel is £152,250 (2015 - £152,250). The Trustees consider themselves, the CEO and the Heads of Social Welfare Law and Fundraising and Monitoring to comprise the key management personnel.

One member of key management personnel has an outstanding travel loan to the value of £1,244.

Travel expenses were reimbursed to one trustee totalling £114 (2015: two trustees totalling £207).

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2016

13 STAFF COSTS

	2016 £	2015 £
Staff costs were as follows:		
Wages and salaries	317,231	333,243
Social security costs	33,341	31,597
Pension costs	15,193	15,610
Redundancy payments	7,226	-
	<u>372,991</u>	<u>380,450</u>

The average number of staff during the year was as 11 (2015 – 12.5)

One employee received emoluments in the band £60,000 to £70,000 per annum (2015 – none).

14 TAXATION

The company is a charity within the meaning of Paragraph 1, Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charges have arisen in the charity.

15 INTANGIBLE ASSETS

	IT Software £	Total £
Cost:		
As at 1 April 2015	22,000	22,000
Disposals	-	-
As at 31 March 2016	<u>22,000</u>	<u>22,000</u>
Accumulated Depreciation		
As at 1 April 2015	21,254	21,254
Disposals	-	-
Charge for the year	746	746
As at 31 March 2016	<u>22,000</u>	<u>22,000</u>
Net book value		
As at 1 April 2015	<u>746</u>	<u>746</u>
As at 31 March 2016	<u>-</u>	<u>-</u>

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2016

16 TANGIBLE ASSETS

	IT Hardware £	Office Equipment £	Total £
Cost:			
As at 1 April 2015	-	5,669	5,669
Additions	7,916	-	7,916
As at 31 March 2016	7,916	5,669	13,585
Accumulated Depreciation			
As at 1 April 2015	-	5,669	5,669
Charge for the year	616	-	616
As at 31 March 2016	616	5,669	6,285
Net book value			
As at 1 April 2015	-	-	-
As at 31 March 2016	7,300	-	7,300

17 DEBTORS

	2016 £	2015 £
Trade debtors	48,517	46,442
Other debtors	1,094	2,782
Prepayments and accrued income	4,517	13,106
Grants in arrears	24,615	2,429
Tax due	586	3,755
Total	79,329	68,514

18 CREDITORS

	2016 £	2015 £
Trade Creditors	40,323	16,052
Other creditors	1,766	-
Accruals	4,622	8,444
Social security and other taxes	-	-
Deferred income	59,779	35,116
Total	106,490	59,612

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2016

18. CREDITORS (CONTINUED...)

DEFERRED INCOME

	2016 £	2015 £
As at 1 April 2015	35,116	82,709
Less amount released to incoming resources	(35,116)	(82,709)
Plus amount deferred in the year:		
Grants	-	7,346
Contracts, subscriptions and training income	59,779	27,770
Total	59,779	35,116

19 STATEMENT OF FUNDS

	At 1 April 2015 £	Income £	Expenditure £	Transfers £	At 31 March 2016 £
General fund	157,796	289,262	(306,708)	15,000	155,350
Designated fund	65,000	-	-	(15,000)	50,000
Total Unrestricted Funds	222,796	289,262	(306,708)	-	205,350
Restricted Funds					
Technology Services	594	172,931	(173,525)	-	-
Social Welfare Law	3,428	119,672	(123,100)	-	-
Total Restricted Funds	4,022	292,603	(296,625)	-	-
Total Funds	226,818	581,865	(603,333)	-	205,350

Restricted funds

Technology services

Undertakes specific projects and activities which receive restrictive funding, including London Councils' (London for All project), Department of Health (Connecting Care Project). Funds are received for activities within the technology advice and AIMS project areas, and technology support services to the sector.

Social welfare law

Undertakes specific projects and activities which receive restrictive funding, including; London Councils (SOBeL Project), City Bridge Trust, Trust for London and The Access to Justice Foundation.

Funds are received for activities within the welfare rights service, rightsnet, rightsnet training, rightsnet advicelocal, Revenue Benefits website and the socialcareinfo web tool.

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2016

19 STATEMENT OF FUNDS (CONTINUED...)

Unrestricted funds

Designated Fund

Within the overall unrestricted fund valued at £205,350 (2015: £222,796) the trustees have created a designated fund, as outlined under the reserves policy. This is valued at £50,000 (2015: £65,000) leaving a free unrestricted fund balance on £142,850 (2015: £157,050).

20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2016
	£	£	£
Fund balances at 31 March 2016 are represented by:			
Tangible fixed assets	7,300	-	7,300
Current assets	304,540	-	304,540
Current liabilities	(106,490)	-	(106,490)
	<u>205,350</u>	<u>-</u>	<u>205,350</u>

21 OTHER COMMITMENTS

At 31 March 2016 the company had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and buildings	
	2016	2015
	£	£
Within 1 year	35,000	49,610
Within 2-5 years	35,000	-
	<u>70,000</u>	<u>49,610</u>

22 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 (2015 - £15,000).

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2016

23 FINANCIAL INSTRUMENTS

At the balance sheet date the Charity held the following:

Financial Assets

Financial assets that are debt instruments measured at amortised cost comprise the following items:

	2016	2015
	£	£
Cash at bank and in hand	225,211	217,170
Trade debtors	48,517	46,442
Other debtors	1,094	2,782
Accrued income	3,000	-
Grants in arrears	24,615	2,429
	<u>302,437</u>	<u>268,823</u>

Financial Liabilities

Financial liabilities measured at amortised costs comprise the following:

	2016	2015
	£	£
Trade Creditors	40,323	16,052
Other Creditors	1,766	-
Accruals	4,622	8,444
	<u>46,711</u>	<u>24,496</u>