
LASA CHARITY UK LIMITED

UNAUDITED ANNUAL REPORT AND FINANCIAL STATEMENTS

For the Year Ended

31 March 2017

Company Number 01794098

Charity Number 800140

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LASA Charity UK Limited

Company Information

Board of Trustees	Jennifer Bernard John Blandford Annette Figueiredo Andrew Flett Paul Lowenberg Mohammad Marashi Samantha Mauger Gary Vaux
Chair	Jennifer Bernard - appointed June 2016
Vice Chair	Annette Figueiredo
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	Haines Watts Swindon Old Station House Station Approach Newport Street Swindon SN1 3DU
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LASA Charity UK Limited

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LASA Charity UK Limited

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2017

The Board of Trustees present the Annual Report (and Directors' Report as required by company law) and the financial statements of Lasa Charity U.K. Limited, for the year ended 31st March 2017.

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 2011 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 2016-17

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 meaning the withdrawal of funding for some front-line services. We have continued to work with Advice Services Alliance to ensure the best legacy for this funding which was intended to improve partnership working and to keep front line services open and sustainable. Many of these organisations are users of the services Lasa provides.

We continued to influence 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. 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 for Access to Justice and the monitoring of the effects of changes to Legal Aid through regular meetings of the London Advice Forum together with 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 2016-17 Lasa employed an average of 9 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 developing range of support services, with thousands of advice organisations across the UK subscribing to our rightsnet website, using our webtools, 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.

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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.

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.

Peer support

During the year we continued to provide online support for voluntary and community sector advisers across the UK assisting their delivery of advice and guidance on social welfare law. Through our rightsnet discussion forums we were able to provide support 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.

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 Email Updates

Available from our rightsnet website a daily email update is read by thousands of advisers across the UK 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 was a partner in the London Councils funded project 'Stronger Organisations - Benefiting London(ers)' which provided infrastructure support and capacity-building for London's advice sector. The programme enabled 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 was 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) continued to provide support to frontline organisations across London helping them to deliver quality-assured social welfare law advice and information to disadvantaged communities.

Originally developed with funding from the Big Lottery and City Bridge Trust the Board of Trustees made the decision to continue to support from reserves what we believe to be a vital resource to many users across London whilst seeking to secure funding to develop the service across the country.

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 entire year even after the end of funding in December 2016.

User statistics continued to increase in 2016 -17 and 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.'

Webtools

socialcareinfo.net

The first of our planned series of webtools was launched in January 2016 and designed to help people find details of social care 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. Our webtools are developed with the support of mysociety.org and funding from The Law Society Charity and The Access to Justice Foundation and all continue to be well used resources and appreciated by their users.

counciltaxhelp.net

This is another of our webtools designed to help people find details of their local council tax support scheme, national information about their rights and entitlements, and details of independent advice organisations that can help people get the help they need.

universalcreditinfo.net

A web tool developed with the support of HMRC and delivered in partnership with Low Incomes Tax Reform Group designed to help people check whether they can claim universal credit in their post code area.

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pipinfo.net

Provides details of regulations and case law relating to personal independence payment. Advisers can search by activity, issue or health condition to find out more about the legal framework and how the Upper Tribunal has interpreted the law. Our guide to the personal independence payment helps advisers assist people to make a new claim for personal independence payment, and in challenging decisions to refuse, or award a lower rate of, the benefit.

wcainfo.net

Provides details of regulations and case law relating to the work capability assessment. Advisers can search by activity, issue or health condition to find out more about the legal framework and how the Upper Tribunal has interpreted the law. Our guide to the work capability assessment helps advisers assist people to make a new claim for benefit on the basis of their incapacity for work, and in challenging decisions to refuse, or award a lower rate of, the benefit.

All of our webtools have been very warmly received and we believe them to be a low cost means of delivering vital information to end users. We are very keen to develop more of them in partnership with others to meet growing needs in a changing advice landscape.

'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.

"The pipinfo site is ... a real goldmine" - Sir Henry Brooke

"Simply the best PIP resource on the net" - Local Authority Welfare Rights Service

"This is very helpful. Why can't DWP make benefits this simple?" - Paul Lewis Money Box Radio 4

"What a fabulous concept" - MP caseworker

"This is an excellent resource. Well done to all those involved" - Middlesbrough CAB

"Fantastic resource" - Dorchester CAB

"Another fantastic and invaluable resource" - Reading Community Welfare Rights Unit

"Wow, what a fantastic resource, thanks to all at rightsnet for this" - Age UK

"I would like to let you know how useful ... students have found the pipinfo website to be ... a massively valuable resource" - Staffordshire University

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ICT Support Services

Connecting Care

Our Connecting Care project was funded by the Department of Health until the end of March 2016 and helped charitable providers of adult social care to make the most of information and communication technologies.

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.

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.

At a strategic level The Board of Trustees made the decision to continue to support Connecting Care until further funding could be secured to enable us to continue 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.

The project website (www.connectingcare.org.uk) was continued and we curated a wide range of health and social care technology resources, articles and best practice.

'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

As a direct result of our Connecting Care work and our conversations with the Local Government Association (LGA), Skills for Care and NHS Digital - as to how we could build on the work of the project - we were part of a successful funding bid by Skills for Care to the LGA. Our role was to look at a range of existing Digital Maturity Assessment (DMA) tools and assess their suitability for Private, Voluntary and Independent (PVI) sector providers of social care.

Additionally, together with Skills for Care we consulted with a range of social care providers from the PVI sector to appraise DMAs and gain feedback. This feedback, and our previous research, formed the basis of a report to LGA with recommendations for potential roll-out and engagement with a DMA for the PVI sector.

London for All

Lasa was a partner in the London Councils' funded project 'London for All' which helped organisations strengthen their knowledge and skills, and work more effectively to support their service users. The partnership was led by the London Voluntary Services Council. We provided 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. We also provided training – including webinars - and events to demystify technology and help organisations use IT to achieve their goals.

Connecting Care Bulletin

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 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 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

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

Law Centres Network

The Law Centres Network secured funding for the first phase of a project to transform the IT infrastructure of its member law centres. This was intended to meet the challenge posed by rising demand and cuts to funding by providing access to legal advice in new, low cost and easily available ways. We were closely involved in the development of the bid and delivered part of the work as a 'proof of concept' intended to show potential funders the positive impact that upgrading IT systems can have on delivering advice services to those most in need of help. We carried out an IT audit of the law centres participating and produced an IT upgrade action plan for each facilitating the roll-out of refreshed/refurbished hardware upgrades and the migration to Office 365 and SharePoint.

AIMS contact management database

Our Advice & Information Management System (AIMS) is now in its 15th 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 we continue to develop AIMS to meet the needs of users and to ensure that it supports them in their delivery of vital front line services.

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 successful 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 maintained close links with AdviceUK, Age Concern London, Youth Access, Citizens Advice London, Child Poverty Action Group, 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, affecting change that 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 continue to be felt across the sector and will provide both threats and opportunities, although ongoing 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 2017-18 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 roll-out of 'Universal Credit', there will be no diminution in the need for advice provision.

Our continued desire to look at relevant support and information tools that can assist front line advisers led to the launch of a number of webtools in addition to our socialcareinfo.net resource. Personal Independence Payment (PIP), Work Capability Assessment (WCA), Council Tax and Universal Credit were launched during the year.

We will continue to engage with government on their plans for reform and to make the case for advice support services, and the positive role that technology can play.

Financial review

Lasa had net outgoing resources on unrestricted funds, a surplus of £1,639 for the year. Together with the accumulated surplus brought forward from previous years, Lasa now has an accumulated surplus of £206,989 (2016 £205,350) on unrestricted funds.

During the course of the year although we were successful in securing grant funding to support some of our project work going forward, particularly for advicelocal, we expected the announcement of a new funding round from the Department of Health (DOH) to support our Connecting Care work but as the year progressed it became apparent that this funding would not be available. The Lasa Board decided to invest in the continuation of Connecting Care in expectation of this funding stream becoming available. At the six-month point of the year this, together with other planned internal IT spending, resulted in a projected deficit at year end. The Board made the decision to scale back spending as much as possible whilst still keeping planned work going at a reduced level. As a result of this reduction in expenditure and better than expected earned income we have achieved a small surplus at year end. With continued attentiveness and oversight of the financial position we anticipate a surplus in future years.

There were no balances on restricted funds to carried forward as at 31 March 2017 (2016 £0).

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 43% (2016 50%) of the total income, were received from London Councils, HMRC, City Bridge Trust, Trust for London 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

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any increases is made by the CEO to the Board of Trustees who then decides if that is both appropriate and affordable, and their decision is then implemented.

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 £174,070.

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 (agreed by Trustees in 2016 that this is increased over the next 5 years to six months). This gives a target of £300,000. 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 £206,989. However, as described in note 19, £75,000 has been allocated to a designated reserve (2016: £50,000) to manage any reduction in subscription income for rightsnet and the ending of London Councils grant funding.

After taking this into account along with the value of fixed assets, free reserves stood at £127,328.

The Trustees agreed to set up the designated reserve to hold up to £75,000. 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.

Although many factors are considered the key risks that are actively managed are reductions in earned income and grant funding as well as the potential impact of the loss of key personnel.

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 Samantha Mauger was acting Chair from January 2016 until June 2016 when Jennifer Bernard was appointed Chair of the Board. The Vice Chair was Annette Figueiredo and 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 | Chair | from June 2016 |
| - John Blandford | Treasurer | |
| - Annette Figueiredo | Vice-Chair | |
| - Andrew Flett | | |
| - Paul Lowenberg | | |
| - Mohammad Marashi | | |
| - Samantha Mauger | Acting Chair | from January 2016 |
| - Gary Vaux | | |

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.

LASA Charity UK Limited

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2017

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.

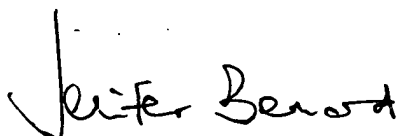
The Board of Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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.

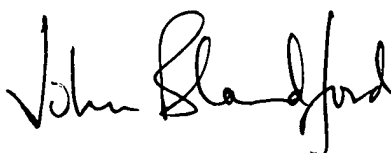
So far as the Board of Trustees are aware at the time the report is approved:

- 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 the 27th of June 2017 and signed on behalf of the Board of Trustees by:



Jennifer Bernard (Chair)



John Blandford (Treasurer)

LASA Charity UK Limited

Independent Examiner's Report

I report on the accounts of the company for the year ended 31 March 2017 which are set out on pages 16 to 29.

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 the ICAEW.

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.



Susan Plumb ACA
Haines Watts Chartered Accountants
Old Station House
Station Approach
Newport Street
Swindon
SN1 3DU

LASA Charity UK Limited

Statement of financial activities (incorporating Income and Expenditure account) for the year ended 31 March 2017

	Notes	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total Funds 2017 £	Total Funds 2016 £
Income and endowments from:					
Charitable activities	2	310,740	175,690	477,430	554,678
Investments	4	268	-	268	542
Other trading activities	5	14,584	-	14,584	26,645
Total income		316,592	175,690	492,282	581,865
Expenditure on:					
Raising funds		10,196	-	10,302	15,301
Charitable activities	6	304,757	175,690	480,341	588,032
Total expenditure		314,953	175,690	490,643	603,333
Net income/(expenditure)		1,639	-	1,639	(21,468)
Transfer between funds		-	-	-	-
Net movement of funds		1,639	-	1,639	(21,468)
Reconciliation of funds					
Total funds brought forward		205,350	-	205,350	226,818
Total funds carried forward		206,989	-	206,989	205,350

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 29 form part of these financial statements.

LASA Charity UK Limited

Balance sheet at 31 March 2017

	Notes	2017		2016	
		£	£	£	£
Fixed Assets					
Intangible assets	15	-	-	-	-
Tangible assets	16		4,661		7,300
Current Assets					
Debtors	17	113,063		79,329	
Cash at bank and in hand		<u>231,880</u>		<u>225,211</u>	
		344,943		304,540	
Creditors: Amounts falling due within one year					
Current Liabilities	18	(142,615)		(106,490)	
Net Current Assets		<u>202,328</u>	<u>202,328</u>	<u>198,050</u>	<u>198,050</u>
Total Assets less current liabilities			206,989		205,350
Net Assets			<u><u>206,989</u></u>		<u><u>205,350</u></u>
Funds					
Unrestricted Funds			206,989		205,350
Restricted Funds			-		-
Total Funds			<u><u>206,989</u></u>		<u><u>205,350</u></u>

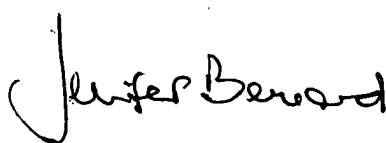
The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

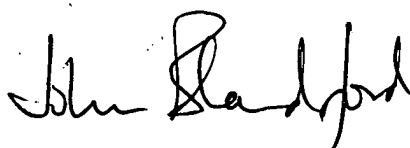
- (1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- (2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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.

The financial statements were approved and authorised for issue by the Board of Trustees on the 27th of June 2017 and signed on its behalf by



Jennifer Bernard (Chair)



John Blandford (Treasurer)

The notes on pages 18 to 29 form part of these financial statements.

LASA Charity UK Limited

Statement of cash flows for the year ended 31 March 2017

	2017	2016
Cash flow from operating activities	<u>(8,183)</u>	<u>(11,230)</u>
Net cash flow from operating activities	<u>(8,183)</u>	<u>(11,230)</u>
Cash flow from investing activities		
Payments to acquire tangible fixed assets	-	(7,916)
Interest received	268	542
Rents received from investment properties	<u>14,584</u>	<u>26,645</u>
Net cash flow from investing activities	<u>14,852</u>	<u>19,271</u>
Net increase / (decrease) in cash and cash equivalents	6,669	(8,041)
Cash equivalents at 31 March 2016	<u>225,211</u>	<u>217,170</u>
Cash equivalents at 31 March 2017	<u>231,880</u>	<u>225,211</u>
Cash and cash equivalents consists of:		
Cash at bank and in hand	<u>231,880</u>	<u>225,211</u>
Cash equivalents at 31 March 2017	<u>231,880</u>	<u>225,211</u>

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

	2017	2016
Net income / (expenditure) for the year	1,639	(21,468)
Rents received from letting properties	(14,584)	(26,645)
Interest receivable	(268)	(542)
Depreciation and impairment of tangible fixed assets	2,639	616
Amortisation and impairment of intangible fixed assets	-	746
(Increase) / decrease in debtors	(33,734)	(10,815)
Increase / (decrease) in creditors	<u>36,125</u>	<u>46,878</u>
Net cash flow from operating activities	<u>(8,183)</u>	<u>(11,230)</u>

The notes on pages 18 to 29 form part of these financial statements.

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

GENERAL INFORMATION

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Kinnaird House, 1 Pall Mall East, London, SW1Y 5BP.

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 presentational currency is sterling rounded to the nearest pound.

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.

1.2 Going Concern - The 2017 - 2018 economic landscape remains uncertain. However, based on the available information on the future and the full knowledge of project funding already secured for the coming financial year and the consistent achievement of earnings targets, 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.

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

- 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.
- 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

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

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

2 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Grants	Other Income	Total Funds 2017	Total Funds 2016
	£	£	£	£
Technology Services	52,684	72,562	125,246	232,211
Social Welfare Law	143,006	209,178	352,184	322,467
	<u>195,690</u>	<u>281,740</u>	<u>477,430</u>	<u>554,678</u>

Income from charitable activities was £477,430 (2016 - £554,678) of which £175,690 (2016 - £292,603) was attributable to restricted and £310,740 (2016 - £262,075) 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 2017 £	Total Funds 2016 £
Receivable in the year		
London Councils	88,724	88,740
The City Bridge Trust	20,000	24,877
Department of Health	-	126,671
John Ellerman Foundation	-	5,319
HM Revenues & Customs	27,500	30,000
Trust for London	19,576	3,996
Legal Education Foundation	39,890	3,000
Other grants	-	10,000
	<u>195,690</u>	<u>292,603</u>

4 INVESTMENTS

	Unrestricted funds	Restricted funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
Interest - deposits	<u>268</u>	<u>-</u>	<u>268</u>	<u>542</u>
	<u>268</u>	<u>-</u>	<u>268</u>	<u>542</u>

Income from investment was £268 (2016 - £542) of which £nil (2016 - £nil) was attributable to restricted and £268 (2016 - £542) was attributable to unrestricted funds.

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

5 OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
Rental income	14,584	-	14,584	26,645
	<u>14,584</u>	<u>-</u>	<u>14,584</u>	<u>26,645</u>

Income from other trading activities was £14,584 (2016 - £26,645) of which £nil (2016 - £nil) was attributable to restricted and £14,584 (2016 - £26,645) was attributable to unrestricted funds.

6 ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Activities undertaken directly	Support cost	Total Funds 2017	Total Funds 2016
	£	£	£	£
Technology Services	82,964	18,849	101,813	253,467
Social Welfare Law	283,948	94,580	378,528	334,565
	<u>366,912</u>	<u>113,429</u>	<u>480,341</u>	<u>588,032</u>

£304,757 (2016 - £296,625) of the above costs were attributable to restricted funds. £175,690 (2016 - £291,407) of the above costs were attributable to unrestricted funds.

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

7 SUPPORT COSTS

	Raising Fund	Technology Services	Social Welfare Law	Total Funds 2017	Total Funds 2016
	£	£	£	£	£
Governance	251	2,530	12,694	15,475	14,251
Finance	339	3,410	17,111	20,860	45,720
Information technology	230	2,318	11,627	14,175	19,769
Human resources	126	1,267	6,358	7,751	13,761
Depreciation	43	431	2,165	2,639	615
Office costs (incl. rental)	843	8,484	42,574	51,901	86,999
Pension contributions	41	409	2,051	2,501	2,315
	1,873	18,849	94,580	115,302	183,430

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 2017	Total Funds 2016
	£	£
Support costs	8,685	7,386
Independent examiner	4,300	3,218
Travel and subsistence	-	114
Insurance	1,581	1,817
Other costs	909	1,716
	15,475	14,251

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.

£42,480 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 2017

10 OTHER GRANTS AND DONATIONS

HMRC	Contributed £27,500	towards the Revenue Benefits Website
Legal Education Foundation	Contributed £ 42,890	towards the rightsnet Online Peer Support Project
City Bridge Trust	Contributed £ 20,000	towards core running costs
Trust for London	Contributed £ 20,000	towards the rightsnet Online Peer Support Project

All of the above grants (except City Bridge Trust) 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

	2017	2016
	£	£
Depreciation of chargeable fixed assets		
- owned by the company	2,639	1,362
Independent Examiner's Remuneration		
- for independent examination services	4,300	5,203
Operating lease rentals		
- land and buildings	39,978	55,395

12 TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The trustees neither received nor waived any remuneration during the year (2016: £Nil).

The total amount of employee benefits received by key management personnel is £156,817 (2016 - £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 trustee received reimbursed travel expenses of £108 during the year (2016: one trustee totalling £114).

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

13 STAFF COSTS

	2017	2016
	£	£
Staff costs were as follows:		
Wages and salaries	296,614	317,231
Social security costs	28,791	33,341
Pension costs	14,835	15,193
Redundancy payments	2,210	7,226
	<u>342,450</u>	<u>372,991</u>

The average number of staff during the year was 8.25 (2016 – 11)

One employee received emoluments in the band £60,000 to £70,000 per annum (2016 –one).

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 2016	22,000	22,000
Disposals	-	-
As at 31 March 2017	<u>22,000</u>	<u>22,000</u>
Accumulated Depreciation		
As at 1 April 2016	22,000	22,000
Disposals	-	-
Charge for the year	-	-
As at 31 March 2017	<u>22,000</u>	<u>22,000</u>
Net book value		
As at 1 April 2016	<u>-</u>	<u>-</u>
As at 31 March 2017	<u>-</u>	<u>-</u>

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

16 TANGIBLE ASSETS

	IT Hardware £	Office Equipment £	Total £
Cost:			
As at 1 April 2016	7,916	5,669	13,585
Additions	-	-	-
As at 31 March 2017	<u>7,916</u>	<u>5,669</u>	<u>13,585</u>
Accumulated Depreciation			
As at 1 April 2016	616	5,669	6,285
Charge for the year	<u>2,639</u>	-	<u>2,639</u>
As at 31 March 2017	<u>3,255</u>	<u>5,669</u>	<u>6,285</u>
Net book value			
As at 1 April 2016	<u>7,300</u>	-	<u>7,300</u>
As at 31 March 2017	<u>4,661</u>	-	<u>4,661</u>

17 DEBTORS

	2017 £	2016 £
Trade debtors	111,567	48,517
Other debtors	-	1,094
Prepayments and Accrued income	1,496	4,517
Grants in arrears	-	24,615
VAT receivable	-	586
Total	<u>113,063</u>	<u>79,329</u>

18 CREDITORS

	2017 £	2016 £
Trade Creditors	5,224	23,086
Other creditors	105	1,766
Accrued expenditure	18,481	4,622
VAT payable	16,385	-
Social security and other taxes	8,375	17,237
Deferred income	<u>94,045</u>	<u>59,779</u>
Total	<u>142,615</u>	<u>106,490</u>

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

18. CREDITORS (CONTINUED...)

DEFERRED INCOME

	2017	2016
	£	£
As at 1 April 2016	59,779	35,116
Less amount released to incoming resources	(59,779)	(35,116)
Plus amount deferred in the year:		
Grants	18,382	-
Contracts, subscriptions and training income	75,663	59,779
Total	94,045	59,779

19 STATEMENT OF FUNDS

	At 1 April 2016	Income	Expenditure	Transfers	At 31 March 2017
	£	£	£	£	£
General fund	155,350	316,592	(314,953)	(25,000)	131,989
Designated fund	50,000	-	-	25,000	75,000
Total Unrestricted Funds	205,350	316,592	(314,953)	-	206,989
Restricted Funds					
Technology Services	-	46,245	(46,245)	-	-
Social Welfare Law	-	129,445	(129,445)	-	-
Total Restricted Funds	-	175,690	(175,690)	-	-
Total Funds	205,350	492,282	(490,643)	-	206,989

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 2017

19 STATEMENT OF FUNDS (CONTINUED...)

Unrestricted funds

Designated Fund

Within the overall unrestricted fund valued at £206,989 (2016: £205,350) the trustees have created a designated fund, as outlined under the reserves policy. This is valued at £75,000 (2016: £50,000) leaving a free unrestricted fund balance on £127,328 (2016: £142,850).

20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2017
	£	£	£
Fund balances at 31 March 2017 are represented by:			
Tangible fixed assets	4,661	-	4,661
Current assets	344,943	-	344,943
Current liabilities	(142,615)	-	(142,615)
	<u>206,989</u>	<u>-</u>	<u>206,989</u>

21 OTHER COMMITMENTS

At 31 March 2017, the company had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and buildings	
	2017	2016
	£	£
Within 1 year	40,000	35,000
Within 2-5 years	-	35,000
	<u>40,000</u>	<u>70,000</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

LASA Charity UK Limited

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2017

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:

	2017	2016
	£	£
Cash at bank and in hand	231,880	225,211
Trade debtors	111,567	48,517
Other debtors	-	1,094
Accrued income	1,496	3,000
Grants in arrears	-	24,615
	<u>344,943</u>	<u>302,437</u>

Financial Liabilities

Financial liabilities measured at amortised costs comprise the following:

	2017	2016
	£	£
Trade Creditors	5,224	40,323
Other creditors	105	1,766
Accrued expenditure	18,481	4,622
	<u>23,810</u>	<u>46,711</u>