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# THE PUBLIC LAW PROJECT

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## ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 MARCH 2008



Company Number: 2368562  
(England and Wales)

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## THE PUBLIC LAW PROJECT

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### Company Information

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<b>Management Committee</b>	Richard Stein Maurice Sunkin Nony Ardill John Halford Andrew Le Sueur Stephen Cragg Janice Edgar Ben Jaffey (appointed 8 <sup>th</sup> July 2008)
<b>Resignations:</b>	Kate Markus (8 <sup>th</sup> July 2008)
<b>Chair</b>	Stephen Cragg
<b>Treasurer</b>	Janice Edgar
<b>Secretary</b>	Pamela Powell
<b>Director</b>	Conrad Haley-Halinski
<b>Company Number</b>	2368562
<b>Charity Number</b>	1003342
<b>Registered Office</b>	150 Caledonian Road London N1 9RD
<b>Auditors</b>	Bourner Bullock Chartered Accountants Sovereign House 212-224 Shaftesbury Avenue London WC2H 8HQ
<b>Bankers</b>	Unity Trust Bank Plc Nine Brindleyplace 4 Oozells Square Birmingham B1 2HE

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## THE PUBLIC LAW PROJECT

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## THE PUBLIC LAW PROJECT

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### THE REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2008

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The Management Committee present their annual report and the financial statements for the year ended 31 March 2008.

#### **Principal activities and review**

##### **Objects**

The Public Law Project is a national charity whose objects, as defined by the Memorandum of Association are:

To secure access to and the benefit and protection of, public law and good administrative practice for those in need of it but for whom by reason of poverty, discrimination, social, economic or other disadvantage, it is not readily available or accessible,

To promote, carry out and commission research into the principles and practice of public law and administration, and to publish the results, and

To make the principles and practice of public law and administration known and accessible.

Within this broad remit the Public Law Project has adopted three main objectives:

- 1) increasing the accountability of public decision-makers;
- 2) enhancing the quality of public decision-making;
- 3) improving access to justice.

The organization adopts the following strategy to fulfill its objects: a programme of work in research, policy, casework, legal advice, legal education, publications and outreach activities. The work includes convening representatives from other organizations, academics and practitioners for conferences, seminars, lectures and other joint initiatives.

#### **Main aims and objectives for the year**

Public Law Project has a rolling programme with its main objectives to provide specialist legal advice to first tier organisations such as CABs, Law Centres and small voluntary Independent advisors, to empower small voluntary organisations, provide education and training for practitioners, to undertake research to inform policy, and to provide information.

##### **Activities**

Our legal advice and casework continue to cover a variety of areas, including residential care for elderly people, the right of access to the courts for the poor, corporate accountability and community care. We are now focusing on a new Big Lottery Funded project providing advice to small voluntary sector agencies and their clients on the public law obligations of public sector funders and policy makers.

Our contracts with the Legal Services Commission, including a general civil contract, allow us to undertake specialist casework in public law and advice. However the Commission's future re-organisation plans make it likely this will change and we are seeking to influence the Commission through policy work and discussion so that public law remains one of its priority areas. We continue to work with Liberty on Public Law and Human Rights matters.

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### THE REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2008

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Since March 2004 PLP has been supported by the following charitable trusts and foundations on the following significant areas of work:

**(1) Esmée Fairburn Foundation funded the development of PLP's training and events programme (started April 2004):** The goal for this project is to generate income through developing PLP's training programme thus contributing to the stabilisation of PLP's core revenue. Grant funding has now ended. The project has achieved its goal and exceeded expectations in income generation and development of its work.

**(2) (i) Empirical Research Study on The Permission Stage in Judicial Review: 2005-07, funded by Nuffield Foundation:** a joint project between the Legal Department of Essex University and The Public Law Project and the first independent study of the judicial review process since the implementation of the post Bowman reforms in October 2000. Conducted through quantitative and qualitative approaches; data from Administrative Court records, interviews with lawyers and judges and information from questionnaires. Numerous papers based on this study have been presented at academic and legal conferences in 2007 and 2008, and several peer-reviewed publications are planned for 2008 and 2009.

**(2) (ii) Mediation and Judicial Review research study funded by Nuffield Foundation:** started in April 2007 to be concluded in August 2008. The aim of the research is to establish an independent evidence base for identifying the limits and the use of mediation either as an alternative to, or alongside, judicial review. The evidence is principally drawn from a series of in-depth interviews with a number of key stakeholders in judicial review and mediation processes. It also utilises data from 'The Permission Stage in Judicial Review'.

**(2) (iii) Design and choice of redress mechanisms, a conceptual and empirical study funded by Nuffield Foundation –** A project to be conducted in partnership between the Public Law Project and the Department of Law, Queen Mary, University of London. It will explore issues relating to how public law disputes between citizens and public authorities are or ought to be categorised. Categorisation of disputes continues to be of fundamental importance to the ways that grievance-redressing mechanisms are designed or allowed to develop. This impacts the availability and, in some circumstances, the choice of recourse and on the possible outcomes of disputes. This study will build, where appropriate, on conclusions reached in the course of PLP's Mediation and Judicial Review study, and on a variety of relevant consultation papers and initiatives.

**(3) Empowering the Voluntary Sector, 2006-09: This project, funded by the Big Lottery:** has had a successful first year in advising and training voluntary sector organizations in relation to public law disputes. Jointly run with NAVCA, the training has reached over 200 participants in the first year, and over 60 organizations have had legal advice, including detailed representations and court proceedings. The funding is in place for a further two years (until March 2009) and will continue to focus on groups that find it difficult to access legal advice and training, particularly those run by and working with BME and disabled people.

**(4) Public Law Strategic Support, 2008-2011:** This project, funded by the Community Legal Service (Legal Services Commission) will run for three years from April 2008 – March 2011. We aim to tackle localized systemic illegality or maladministration on the part of public authorities affecting disadvantaged groups using an informed, strategic approach, focusing on a particular problem in a specific area. Each issue will be tackled in partnership with a local frontline agency; our involvement will include advice, training, preparing materials for the local agency and casework support.

The Management Committee thanks all its funders and donors for their generous support which has enabled us

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### THE REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2008

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to carry out our work and thanks the staff for their commitment to the project and its work. PLP's work is supported by keen legal volunteers who undertake legal research and generous administrative volunteers who support the organization's day to day activities. Volunteers' input varies between one and two days per week with up to six volunteers in any one week.

#### Financial review

The charity had net incoming resources on unrestricted funds of £19,024 for the year. Together with the accumulated deficit brought forward from previous years, the charity now has an accumulated surplus on unrestricted funds of £10,277 (2007: (£8,747)). Restricted funds carried forward at 31 March 2008 amounted to £27,966 (2007: £11,140). This is sufficient for the activities for which the funds were provided.

#### Company status

The project is a non-profit making company, limited by guarantee and, registered at Companies House under the number 2368562. The company is registered with the Charity Commission under the number 1003342.

#### Management Committee

The Members of the Management Committee perform the role of directors in company law, and are the trustees in charity law. Directors/trustees are recruited through advertising in the press, through a network of organisations and organisations such as Reach. Trustees are formally interviewed by a panel, comprising of staff, trustee/s and where necessary a specialist in the area to which recruitment is being targeted. On appointment the new member receives an induction programme by way of one to one meeting with a trustee and the director, working through a package of information including the memorandum and article of association and historic documents and Public Law Projects business plan. Where several trustees are recruited together an information and discussion briefing session is held lasting approximately half a day.

Day to day management of the charity is delegated to the director, Conrad Haley-Halinski, and the Project Administrator, Pamela Powell.

#### Related Parties

All trustees and senior staff make their declaration with regard to related party transactions. PLP has no subsidiaries or connected organisations apart from membership of practitioner groups and national bodies such as National Council of Voluntary Organisation. It works jointly with other national organisations such as Liberty and National Association for Voluntary and Community Action.

The trustees meet bi-monthly to take decisions and make recommendations at a strategic level. Day to day decisions and responsibilities are delegated to an appointed director, who is supervised by the chairperson. The director supervises the staff.

Directors/Trustees who served during the year, except where indicated, were:

Richard Stein  
John Halford  
Nony Ardill  
Andrew Le Sueur

Janice Edgar (Treasurer)  
Stephen Cragg (Chair)  
Maurice Sunkin

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### THE REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2008

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#### Statement of the Management Committee's responsibilities

The Management Committee is responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the Management Committee to prepare financial statements for each financial year that 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 Management Committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;

State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Management Committee is 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 1985. 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.

#### Risk management

The directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems are in place to mitigate our exposure to them. However the directors are aware that the loss of a major funder or contract could lead to closure or a severe curtailment of the company's operations. To mitigate this happening the company endeavours to provide the highest possible level of service to both its clients and the funders and is constantly seeking to generate additional income.

#### Reserves policy

The directors' policy is to carry sufficient reserves to cover the day-to-day fluctuations in income and expenditure but, having considered the position, do not believe it is feasible to accumulate sufficient reserves to cover the loss of a major funder.

#### Events since the end of the year

In the opinion of the directors no event since the balance sheet date significantly affects the company's financial position.

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#### PROVISION OF INFORMATION TO AUDITORS

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## THE PUBLIC LAW PROJECT

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### THE REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2008

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#### PROVISION OF INFORMATION TO AUDITORS

Each of the persons who are trustees at the time when this Trustees' report is approved has confirmed that:

- So far as that trustee is aware, there is no relevant audit information of which the charity's auditors are unaware and;
- Each trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the charity's auditors in connection with preparing their report and to establish that the charity's auditors are aware of that information.

This report was approved by the Management Committee on 29.1.09.....and signed on its behalf by:



Pamela Powell  
Secretary



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## THE PUBLIC LAW PROJECT

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### THE REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2008

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We have audited the financial statements of The Public Law Project for the year ended 31 March 2008 which comprise the Statement of Financial Activities, the Balance Sheets and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of the Management Committee and auditors**

The responsibilities of the Management Committee, whose members are also the directors of the company for the purposes of company law and trustees for the purpose of charity law, for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the statement of trustees' responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the information given in the trustees' report is not consistent with the financial statements, if the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding remuneration of the trustees' and transactions with the charitable company is not disclosed.

We read the trustees' report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

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## THE PUBLIC LAW PROJECT

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### THE REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2008

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#### Opinion

In our opinion the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charitable company as at 31 March 2008 and the incoming resources and application of resources, including its income and expenditure, for the year then ended and have been properly prepared in accordance with the Companies Act 1985. The information given in the trustees' report is consistent with the financial statements.

*Bourner Bullock*

Bourner Bullock  
Chartered Accountants &  
Registered Auditors  
Sovereign House  
212-224 Shaftesbury Avenue  
London WC2H 8HQ

*30 January*

2008

# THE PUBLIC LAW PROJECT

## Statement Of Financial Activities (Incorporating An Income And Expenditure Account)

For The Year Ended 31 March 2008

		Restricted £	Unrestricted £	2008 Total £	2007 Total £
	Note				
<b>Incoming Resources</b>					
<b><i>Incoming resources from generated funds</i></b>					
<i>Voluntary income</i>					
Grants and donations	3	5,000	7,853	12,853	1,033
<i>Investment income</i>			3,066	3,066	1,768
<b><i>Incoming resources from charitable activities</i></b>	2				
Casework and legal advice		84,609	110,143	194,752	201,774
Research and policy		95,000	2,806	97,806	45,102
Education, Information and Training		5,964	64,553	70,517	50,873
<b><i>Other incoming resources</i></b>			10	10	-
<b>Total Incoming Resources</b>		<b>190,573</b>	<b>188,431</b>	<b>379,004</b>	<b>300,550</b>
<b>Resources Expended</b>					
<b><i>Costs of generating funds:</i></b>					
Fundraising costs of grants and donations		-	6,705	6,705	5,653
<b><i>Charitable activities</i></b>					
Casework and legal advice		82,910	78,405	161,315	145,764
Research and policy		81,945	12,232	94,177	57,437
Education, Information and Training		5,964	58,699	64,663	86,190
Other charitable activities		1,928	1,533	3,461	2,055
<b><i>Governance costs</i></b>		-	12,833	12,833	10,491
<b>Total Resources Expended</b>	4	<b>172,747</b>	<b>170,407</b>	<b>343,154</b>	<b>307,590</b>
<b>Net incoming/(outgoing) resources before transfers</b>	5	<b>17,826</b>	<b>18,024</b>	<b>35,850</b>	<b>(7,040)</b>
Transfers between funds		(1,000)	1,000	-	-
<b>Net movement in funds</b>		<b>16,826</b>	<b>19,024</b>	<b>35,850</b>	<b>(7,040)</b>
<b>Funds at 1 April 2007</b>		<b>11,140</b>	<b>(8,747)</b>	<b>2,393</b>	<b>9,433</b>
<b>Funds at 31 March 2008</b>		<b>27,966</b>	<b>10,277</b>	<b>38,243</b>	<b>2,393</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 12 to the financial statements.

# THE PUBLIC LAW PROJECT

## Balance Sheet

As at 31 March 2008

	Note	2008 £	2007 £
<b>Tangible Fixed Assets</b>	8	1,821	3,354
<b>Current Assets</b>			
Work in Progress		17,688	8,142
Debtors and Prepayments	9	45,326	27,842
Cash at Bank and in Hand		<u>44,193</u>	<u>72,406</u>
		107,207	108,390
<b>Creditors: amounts falling due within one year</b>	10	<u>(70,785)</u>	<u>(109,351)</u>
<b>Net Current Assets</b>		<u>36,422</u>	<u>(961)</u>
<b>Net Assets</b>		<u><b>38,243</b></u>	<u><b>2,393</b></u>
<b>Funds</b>	12		
Restricted Funds		27,966	11,140
Unrestricted Funds:			
General Funds		<u>10,277</u>	<u>(8,747)</u>
<b>Total Funds</b>		<u><b>38,243</b></u>	<u><b>2,393</b></u>

**Notes To The Financial Statements**

**For The Year Ended 31 March 2008**

**1 Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements are prepared under the historical cost convention and include the results of the charity's operation which are described in the Trustees' Report and all of which are continuing. The accounts have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities issued in March 2005 (SORP 2005) and with applicable accounting standards.

The charity has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it qualifies as a small charity.

**1.2 Incoming resources**

Incoming resources represent the value of fees, grants and donations receivable in the ordinary course of activities. It includes the total amount of capital grants receivable in the year.

Voluntary income received by way of donations and gifts to the charity is included in full in the Statement of Financial Activities when received. Intangible income is not included unless it represents goods or services which would otherwise have been purchased. Gifts in kind are valued and brought in as income together with the appropriate expenditure.

Grants received for specific purposes are accounted for as restricted funds in the Statement of Financial Activities.

**1.3 Resources expended**

Cost of generating funds comprises the costs associated with attracting voluntary income and grants for the provision of services run by the charity.

Resources expended are recognised in the period in which they are incurred.

Charitable expenditure comprises direct expenditure including direct staff costs attributable to its activities. Where costs cannot be directly attributed, they have been allocated to activities on a per capita basis consistent with the use of resources as follows:

Casework and legal advice	43.5%
Research and policy	31.0%
Education, information and training	16.4%
Support costs	5.5%
Fundraising and publicity	1.8%
Governance	

Support costs have been reallocated on the basis of the project's percentage of allocatable expenditure as follows:

Casework and legal advice	47.9%
Research and policy	34.1%
Education, information and training	18.0%

Governance costs are those incurred in connection with the management of the Charity's assets, organisational administration and compliance with constitutional and statutory requirements.

## THE PUBLIC LAW PROJECT

### Notes To The Financial Statements

For The Year Ended 31 March 2008

#### 1.4 Tangible fixed assets and depreciation

Fixed assets are only capitalised if their value is above £1,000 and have a life of more than one year.

Tangible fixed assets are stated 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	33% straight line
Leasehold improvements	20% straight line

#### 1.5 Work in progress

Work in progress is valued at the lower of cost and net realisable value. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads

#### 1.6 Pensions

The company contributes to the pension schemes of some of the employees. The charge to the statement of financial activities represents the amounts payable by the company in respect of the year

#### 1.7 Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets this criteria is identified to the fund, together with a fair allocation of overheads and support costs.

#### 1.8 Unrestricted funds

Unrestricted funds, including designated funds, are donations and other incoming resources received or generated for the charities purposes and are expendable at the Management Committee's discretion.

#### 1.9 Deferred grants

Grants of a revenue nature are credited to incoming resources in the period in which they are receivable. Grants received in advance for specified future periods are carried forward as deferred income.

#### 1.10 Related Party Transactions

In the year ended 31 March 2008 legal fees of £14,696 were paid to Stephen Cragg's chamber for his services as a barrister on a contractual basis. Stephen Cragg is a trustee of the Public Law project and the decision to appoint him was taken by the Head of Casework as it was an emergency and the other Trustees could not meet to take a decision.

# THE PUBLIC LAW PROJECT

## Notes To The Financial Statements

For The Year Ended 31 March 2008

### 2 Incoming resources from charitable activities

	Grants Restricted see note 3 £	Grants Unrestricted see note 3 £	Fees & Courses Unrestricted £	2008 Total £	2007 Total £
Casework:					
Grants	84,609			84,609	86,391
Legal Aid Fees			14,131	14,131	18,212
Other Legal Fees			13,665	13,665	6,488
Contracts and consultancy			82,347	82,347	90,683
	<u>84,609</u>	<u>-</u>	<u>110,143</u>	<u>194,752</u>	<u>201,774</u>
Research and Policy					
Grants	95,000			95,000	44,069
Fees			2,806	2,806	1,033
	<u>95,000</u>	<u>-</u>	<u>2,806</u>	<u>97,806</u>	<u>45,102</u>
Education and Training:					
Grants & donations	5,964	5,166		11,130	23,876
Contracted Courses			2,134	2,134	4,900
Courses, conferences, seminars			57,136	57,136	21,839
Publications			98	98	152
Articles, etc			19	19	106
	<u>5,964</u>	<u>5,166</u>	<u>59,387</u>	<u>70,517</u>	<u>50,873</u>
	<u>185,573</u>	<u>5,166</u>	<u>172,336</u>	<u>363,075</u>	<u>297,749</u>

### 3 Grants and donations receivable

Grants and donations included in income were received from the following:

	Grants Restricted £	Grants Unrestricted £	Voluntary Income £	2008 Total £	2007 Total £
The Big Lottery Fund	84,609		-	84,609	86,391
Esme Fairbairn	5,964		-	5,964	12,700
Nuffield Foundation	95,000		-	95,000	47,245
Blackstone Chambers		1,000		1,000	-
Local Government Ombudsman		976		976	-
Parliamentary & Health Service Ombudsman		975		975	-
Garden Court Chambers - gift in kind		2,215		2,215	-
The Law Society			5,000	5,000	-
Tudor Trust	-	-	-	-	8,000
Donations from the Bar	-	-	3,003	3,003	1,015
Other Donations	-	-	4,850	4,850	18
	<u>185,573</u>	<u>5,166</u>	<u>12,853</u>	<u>203,592</u>	<u>155,369</u>

Notes To The Financial Statements

For The Year Ended 31 March 2008

THE PUBLIC LAW PROJECT

4 Total Resources Expended

	Generating Funds £	Casework £	Research & Policy £	Education Information and Training £	Other Charitable Activities £	Governance £	Support £	2008 Total £	2007 Total £
<b>Costs directly allocated to activities</b>									
Salaries (Note 6)	5,338	122,009	71,262	39,775	-	5,338	8,797	252,519	222,086
Other Personnel	231	10,125	5,101	2,079	-	231	693	18,460	13,252
Other Staff Costs	17	864	276	407	-	11	(1,022)	553	3,750
Volunteers	5	909	103	201	-	5	16	1,239	695
Premises and Equipment	665	17,097	11,346	5,984	1,666	665	1,995	39,418	37,835
Depreciation	-	-	-	-	1,533	-	-	1,533	2,055
Relocation	-	-	-	-	-	-	-	-	307
Office Overheads	128	3,872	2,321	1,189	262	226	398	8,396	9,454
Casework Costs	-	(8,892)	-	-	-	-	-	(8,892)	461
Professional Indemnity Insurance	-	2,992	-	-	-	-	-	2,992	2,655
Courses, seminars, conferences	-	-	-	12,522	-	-	-	12,522	5,205
Bad Debts	-	-	-	19	-	-	-	19	17
Other Project Operating Costs	3	7,127	53	528	-	3	9	7,723	5,017
Publicity	318	-	-	-	-	-	-	318	-
Audit	-	-	-	-	-	6,000	-	6,000	4,512
Bank Charges	-	-	-	-	-	246	-	246	224
Legal Fees	-	-	-	-	-	30	-	30	30
Committee Expenses	-	-	-	-	-	78	-	78	35
	<b>6,705</b>	<b>156,103</b>	<b>90,462</b>	<b>62,704</b>	<b>3,461</b>	<b>12,833</b>	<b>10,886</b>	<b>343,154</b>	<b>307,590</b>
<b>Support costs allocated to activities</b>	-	5,212	3,715	1,959	-	-	(10,886)	-	-
<b>Total resources expended</b>	<b>6,705</b>	<b>161,315</b>	<b>94,177</b>	<b>64,663</b>	<b>3,461</b>	<b>12,833</b>	<b>-</b>	<b>343,154</b>	<b>307,590</b>

The presentation of comparative (year ended 2007) expenditure amounts for 'costs directly allocated to activities' and 'support costs allocated to activities' differ from the ones disclosed last year as the Trustees feel that the current presentation is more useful to readers of the accounts.



# THE PUBLIC LAW PROJECT

## Notes To The Financial Statements

For The Year Ended 31 March 2008

### 5 Net Incoming/(outgoing) resources for the year

This is stated after charging/crediting:

	2008 £	2007 £
Depreciation	1,533	2,055
Auditors' remuneration		
--Provision for 2008	6,000	4,477
--Under provision in previous year	-	35
Trustees' Expenses		
--Reimbursed expenses	-	-
--Meetings, training and events	78	53

### 6 Staff Costs and Numbers

Staff costs were as follows:

	2008 £	2007 £
Salaries and Wages	223,506	195,635
Social Security Costs	20,171	19,042
Pension Costs	8,842	7,409
	<b>252,519</b>	<b>222,086</b>

No employee earned more than £60,000 during the year.

The average weekly number of employees (full-time equivalent) during the year was as follows:

	2008 No.	2007 No.
Research and Policy	1.8	1.0
Casework	2.5	2.0
Education and Training	1.0	1.3
Generating Funds	0.1	0.1
Governance	0.1	0.1
	<b>5.5</b>	<b>4.5</b>

Trustees do not receive any remuneration or fees.

### 7 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

# THE PUBLIC LAW PROJECT

## Notes To The Financial Statements

For The Year Ended 31 March 2008

### 8 Tangible Fixed Assets

	Equipment & Furniture £	Leasehold Improvements £	Total £
<b>COST</b>			
At 1 April 2007	21,662	3,035	24,697
Additions	-	-	-
At 31 March 2008	<b>21,662</b>	<b>3,035</b>	<b>24,697</b>
<b>DEPRECIATION</b>			
At 1 April 2007	20,475	868	21,343
Charge for the year	1,187	346	1,533
At 31 March 2008	<b>21,662</b>	<b>1,214</b>	<b>22,876</b>
<b>NET BOOK VALUE</b>			
At 31 March 2008	-	<b>1,821</b>	<b>1,821</b>
At 31 March 2007	1,187	2,167	3,354

All tangible fixed assets are used to fulfil the charity's objects

### 9 Debtors

	2008 £	2007 £
Trade debtors	31,680	8,324
Grants receivable	-	5,090
Other debtors	5,842	6,693
Prepayments	6,437	1,247
Accrued income	1,367	6,488
	<b>45,326</b>	<b>27,842</b>

### 10 Creditors: amounts falling due within one year

	2008 £	2007 £
Trade creditors	13,272	38,835
Social security and other taxes	13,316	4,735
Sundry creditors	37,814	38,897
Accrued expenses	6,383	3,134
Grants in advance	-	23,750
	<b>70,785</b>	<b>109,351</b>

# THE PUBLIC LAW PROJECT

## Notes To The Financial Statements

For The Year Ended 31 March 2008

### 11 Analysis of net assets between funds

	Restricted Funds £	Unrestricted Funds £	Total Funds £
Tangible Fixed Assets		1,821	1,821
Current Assets	30,760	76,447	107,207
Liabilities	(2,794)	(67,991)	(70,785)
Net Assets at 31 March 2008	<u>27,966</u>	<u>10,277</u>	<u>38,243</u>

### 12 Movements in funds

	At 1 April 2007 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2008 £
<b>Restricted funds:</b>					
The Big Lottery Fund:					
Empowering the Voluntary Sector	10,140	84,609	(82,910)	-	11,839
Nuffield Foundation: Mediation & Judicial Review	-	95,000	(81,945)	-	13,055
Events & Resources					
Development	-	5,964	(5,964)	-	-
The Law Society: equipment	-	5,000	(1,928)	-	3,072
Casework Software Fund	1,000	-	-	(1,000)	-
<b>Total restricted funds</b>	<u>11,140</u>	<u>190,573</u>	<u>(172,747)</u>	<u>(1,000)</u>	<u>27,966</u>
<b>Unrestricted funds:</b>					
General Funds	(12,101)	188,431	(168,874)	1,000	8,456
Depreciation Fund	3,354	-	(1,533)	-	1,821
<b>Total Unrestricted Funds</b>	<u>(8,747)</u>	<u>188,431</u>	<u>(170,407)</u>	<u>1,000</u>	<u>10,277</u>
<b>Total funds</b>	<u>2,393</u>	<u>379,004</u>	<u>(343,154)</u>	<u>-</u>	<u>38,243</u>

#### Transfers between funds

Transfers are made from revenue funds equal to the purchases of capital equipment to the depreciation fund. Depreciation of these assets is charged to the fund. The net book value of the equipment is equal to the balance in the fund.

Transfers are also made from unrestricted funds to restricted funds to cover deficits on restricted funds of completed projects. Deficits on uncompleted projects are carried forward.

## THE PUBLIC LAW PROJECT

### Notes To The Financial Statements

#### For The Year Ended 31 March 2008

##### **Purposes of restricted funds**

###### *Empowering the Voluntary Sector*

A grant has been received from The Big Lottery Fund to undertake joint work with NAVCA to empower the voluntary sector. The goal of the project is to advise and train voluntary sector organisations to use public law arguments and remedies in disputes with public bodies, particularly in relation to funding and consultation. The project work consists mainly of casework and training. The funds carried forward will be used to continue the project in the following year.

###### *Mediation and Judicial Review*

The project is funded by the Nuffield Foundation to explore the value and limits of mediation in judicial review and the reasons for the actual take-up of mediation in judicial review cases being negligible.

###### *Casework Software Fund*

A donation has been made towards the purchase of legal software to expedite the administration of the provision of legal services. However, as satisfactory and affordable software has not been found, the funder has agreed that the donation can be released from its restriction. Therefore, the amount has been transferred to the general fund.

###### *Equipment purchase and upgrade*

A donation was made by The Law Society to purchase a computer and to contribute towards the cost of the lease on the new photocopier.