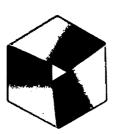
Company number: 02368562 Charity number: 1003342



# **Public Law Project**

Report and Financial Statements

31 March 2014





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## **Public Law Project**

## Reference and administrative details

## For the year ended 31 March 2014

Directors and Trustees
The directors of the charitable company are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Stephen Cragg QC (Chair)

Caroline Gallagher (Co-Treasurer)

Kallol Sen (Co-Treasurer)

Nony Ardill

Kevin Caulfield (resigned 24 July 2014) Ron Glatter (resigned 24 February 2014)

Amanda Illing Ben Jaffey Louise Restell Richard Stein

**Company Number** 

02368562

**Charity Number** 

1003342

**Registered Office** 

150 Caledonian Road

London N1 9RD

**Auditors** 

Sayer Vincent LLP

Chartered Accountants and Registered Auditors

8 Angel Gate City Road London EC1V 2SJ

**Bankers** 

Unity Trust Bank PLC Nine Brindleyplace Birmingham

Birmingham B1 2HB

# **Governing document**

Public Law Project is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

## Chair's report

## For the year ended 31 March 2014

#### Chair's report

In my introduction to PLP's 2012-13 report I observed that access to justice in the public law context was facing its greatest threat for decades. It is with regret that I have to repeat that observation this year, and also comment that the threat is greater than ever.

Since the enactment of the Legal Aid Sentencing and Punishment of Offenders Act 2012 ("LASPO"), a further series of proposals for reform have been issued which will have the effect of limiting access to justice for the poor and disadvantaged. The impact will be to insulate public bodies from many legitimate challenges. This obviously has implications not only for access to justice but for the rule of law more generally.

PLP had long anticipated that various reforms to access to justice would arise from the enactment of LASPO. Prescient though we were, we could not have anticipated the extent of the further reforms and proposed reforms that would follow, in particular to the important check on unlawful executive action that is judicial review. PLP has sought to respond to reform proposals in the policy arena, but their direct impact on PLP's operations makes it ever more risky to act for impecunious claimants in public interest cases. Nevertheless, over the last year PLP has not only continued to operate in this environment but has been able to implement a modest expansion to its casework team. We have also brought a number of important test cases in furtherance of our charitable aims. PLP's key cases in the past year have arisen from or are related to the Legal Aid Support Project, which is explained more fully below.

This year, and for the first time, PLP acted in its own name to bring a judicial review to test the lawfulness of the Ministry of Justice proposal to introduce a residence test for civil legal aid. I would like to emphasise just how carefully the trustees considered taking this step before doing so, balancing the risks (including financial risks), against the furtherance of our charitable objectives. The case was successful and is now pending before the Court of Appeal. PLP has also acted for members of the public in many other cases including bringing judicial review claims to test the lawfulness of (1) the "safety net" exceptional funding regime under s.10 of LASPO, (2) the regulations restricting access to the legal aid scheme for victims of domestic violence, and (3) the regulations restricting legal aid payment for work carried out before the permission stage in iudicial review cases.

PLP's casework team has also continued to act in other cases in the senior courts, litigating important public law issues for vulnerable claimants across a wide spectrum of policy arenas, including community care, welfare benefits, and immigration. In addition, the events and training department had another successful year, delivering new innovative events and a highly successful fundraiser.

We are also pleased that the latest PLP research project – a study on the outcomes and impact of judicial review cases - in conjunction with the University of Essex and funded by the Nuffield Foundation, is close to completion and due for publication later this year.

PLP continues to work to preserve meaningful access to justice for disadvantaged people and groups, and our continued successes in difficult times are a source of pride for me, PLP's staff, volunteers, other trustees and, we hope, our funders.

Stephen Cragg QC Chair of the Board of Trustees

#### Report of the trustees

## For the year ended 31 March 2014

The trustees present their report and the audited financial statements for the year ended 31 March 2014.

Reference and administrative information set out on page 2 forms part of this report. 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 (SORP 2005).

#### **Public Benefit and Charitable Activities**

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work within the last twelve months. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The charity's main activities and who it tries to help are described in this report. All its charitable activities are undertaken to further PLP's charitable purposes for the public benefit.

## Our purposes and activities

The purpose of the charity is to improve access to public law remedies for those whose access to justice is restricted by poverty or some other form of disadvantage. Within this broad remit PLP has adopted three main objectives:

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

Uniquely for an organisation of its kind, PLP undertakes research, policy initiatives, casework and training across the range of public law remedies.

In fulfilling this mission, PLP has carried out work in the following areas:

- Research and policy work;
- · Training and events;
- Second tier advice and support;
- Litigation, with PLP acting either as a litigant in its own right, as an intervener, or as a legal representative for lay clients.

We use, and encourage and empower others to use, public law remedies (judicial review and complaints to the Ombudsman) to challenge the lawfulness of the acts, omissions, policies and practices of local authority and government departments. The decisions of public bodies have a particularly significant impact on the lives of marginalised and disadvantaged people. Such decisions may include whether health care will be provided, whether welfare benefits will be awarded, whether an elderly person will be required to pay for their care or even receive it in the first place, whether an immigrant fleeing torture will be detained or removed from the country or whether a destitute family will be provided with support. This means that those with the most to lose from unlawful or unfair decisions are often the most vulnerable; those who face the biggest obstacles to justice.

## Report of the trustees

## For the year ended 31 March 2014

PLP has worked with individuals and organisations representing the homeless, detainees, the elderly, the disabled, and those affected by poverty, amongst others, to challenge the decisions described above. We choose cases based on their potential for wider strategic impact, and accordingly our successful cases tend to benefit many thousands.

## Research and Policy

Traditionally, PLP's research has focussed on establishing empirical evidence of the effectiveness of different kinds of public law remedies. This research has proved a foundation for much of our policy work, through which we seek to influence decisions about the operation, accessibility and effectiveness of different public law remedies. Where appropriate, it can also inform our approach to casework and legal advice related activities, as well as training.

In addition to legal aid reforms, PLP's primary policy focus has been on the Ministry of Justice proposals to restrict judicial review consulted upon throughout 2013-14, and latterly contained in the Criminal Justice & Courts Bill 2014. These included the proposals to redraw the rules on "standing" (i.e. who can bring a case for judicial review), the rules on procedural defects, and rules on costs – seeking to "rebalance" existing rules in a way that is likely to make it harder for public interest cases to be brought against public bodies, and harder for charities and NGOs to intervene to assist the court. During the consultation period PLP prepared factsheets drawing on our research to assist and inform third party responses to the consultation, and submitted detailed consultation responses. Once the Bill was published, we published various briefing papers, liaised closely with other NGO's, gave evidence to the Commons Bill Committee and met with and briefed Parliamentarians.

In addition, PLP has been working concurrently on two separate research projects, both of which are due for publication before the end of 2014. The first, funded by the Nuffield Foundation, will conclude work on a major project aiming to obtain an independent evidence-based assessment of the effect and value of judicial review, an issue which has never before been addressed.

The second, funded by the Esmée Fairbairn Foundation, is an independent review (including a gap analysis) of an ongoing Ministry of Justice review into the operation of the "telephone gateway" for civil legal aid. PLP is considering in particular the impact of the gateway on access to justice. In view of Government aims to extend the operation of the gateway to other, as yet unaffected, areas of civil law, our research in this regard will have the potential to assist executive decision-making and public and Parliamentary debate.

Finally, we record that 2013-14 saw PLP's longstanding Research Director leave PLP to undertake new academic ventures. Varda Bondy made a significant contribution to the direction and content of PLP's research over the years. The esteem in which she is held in the research community is well deserved, and PLP staff and trustees wish her well and look forward to collaborating with her in future. This change in PLP's structure dovetails with its strategic plan to ally PLP's research and policy work even more closely with its casework.

## **Training and Events**

PLP continues to hold its position as the main independent provider of public law training in the UK. In 2013-14 we explored new opportunities whilst consolidating our strong annual programme of events. Our flagship London event, 'Trends and Forecasts', continued its steady growth, with the keynote speech provided by Baroness Hale, the Deputy President of the Supreme Court. Events in Manchester and Cardiff were successful and seem to be weathering the fall in income to the sector they serve, whilst our 'How to do judicial review' one day course remains popular, with events in Sheffield and London selling out.

In June 2013 we held the first of two events covering developing topics in our sector. 'Public Law and the Tribunals' was held at Clifford Chance's offices in Docklands, and attracted both new audience and sponsors. In March 2014 we launched 'Private Law for Public Law Practitioners' an event attracting a hugely positive response to become the second most popular conference in our calendar.

#### Report of the trustees

## For the year ended 31 March 2014

Our annual fundraising dinner was hosted by the BBC's legal correspondent, Clive Coleman and was attended by senior lawyers and a clutch of senior judges (past and present), including Lord Woolf. There was a successful auction, a speech from Sir Stephen Sedley (one of PLP's key founders and former Lord Justice of Appeal), and a raffle draw by leading human rights academic Professor Conor Gearty.

One of the biggest projects for the events and training department over the past year was the development and launch of our new website, along with a brand new logo. The site, which was designed by third sector web provider Fat Beehive, was launched in October 2013. Its features include a resource library, automated booking and online payments system, and a simplified interface allowing staff direct access to the site for updates. The outcomes from this include increased efficiency in bookings, an ordered and organised outlet for all our conference papers, press releases, guides etc. and a significant improvement in the time spent at our website by visitors.

## **Legal Aid Support Project**

April 2013 saw the launch of PLP's Legal Aid Support Project (LASP). The project was developed in response to the far-reaching cuts to legal aid brought about by the Legal Aid, Sentencing and Punishment of Offenders Act 2012. Those cuts came in on 1 April 2013 and removed a number of areas of social welfare law from the scope of legal aid, including immigration, welfare benefits, housing, debt and employment law. PLP's LASP was designed to mitigate the effects of the cuts on vulnerable groups, and to target key problem areas by undertaking training, casework, research and strategic litigation.

A major strand of the LASP was dedicated to the planned conduct of casework relating to the "exceptional funding" provisions under s.10 of LASPO. This is the "safety-net" scheme, intended to ensure that vulnerable individuals had legal aid where it was necessary to ensure that they had access to justice. PLP's concern was that as a matter of practicality it would not be straightforward for potentially entitled individuals to access the scheme, and have offered a service to help solicitors and individuals to make applications.

To date, PLP has considered around 150 referrals. We have contributed to around 70 applications for exceptional case funding. We have brought litigation in respect of individual refusals in a significant number of those cases, and are instructed in a major piece of test-case litigation brought on behalf of an incapacitated adult (IS), further to which the High Court has declared the Lord Chancellor's Guidance on Exceptional Funding to be unlawful (see further below).

Overall, PLP's experience of the exceptional funding scheme in 2013-14 led us to the conclusion that the application process under the scheme is legally complex, time-consuming and extremely difficult for applicants. In addition, the quality of Legal Aid Agency decision-making is often poor.

## Litigation

PLP takes a strategic approach to litigation, usually involving the selection of 'test cases' whose outcome may affect many people or result in a change of policy or practice. PLP sometimes seeks permission to 'intervene' in a case where we believe that the court will benefit from our perspective and when the intervention is consistent with our objectives.

Highlights in 2013-14 include:

R (Public Law Project) v Secretary of State for Justice [2014] EWHC 2365 (Admin). PLP challenged the
decision to introduce, via secondary legislation, a "residence test" for civil legal aid. This was a proposal
that would have excluded vulnerable people from access to justice. In July 2014, a three-judge Divisional
Court found for PLP, holding that the proposed regulations were unlawful and discriminatory.

As Lord Justice Moses explained:

'...it is not possible to justify such discrimination in an area where all are equally subject to the law, resident or not, and equally entitled to its protection, resident or not.' [83]

#### Report of the trustees

## For the year ended 31 March 2014

The Secretary of Justice is appealing the case to the Court of Appeal.

• R (IS) v (1) Director of Legal Aid Casework and (2) Lord Chancellor. This was a challenge to an exceptional funding decision on behalf of IS, a vulnerable adult. IS is 60 years old, blind, destitute, and suffers various health problems. He lacks litigation capacity. His litigation friend, the Official Solicitor, instructed PLP to challenge the LAA refusal to grant him exceptional funding. The Official Solicitor also gave PLP instructions to run a wider challenge to scheme on the basis that its practical operation frustrates the legislative intention by acting as barrier to access to justice for the vulnerable.

In an ancillary costs appeal the Court of Appeal found that the matters raised on the litigation were in the public interest and that IS and the Official Solicitor were entitled to a Protective Costs Order to enable the litigation to be brought without fear of a chilling costs risk: (IS) v DLAC [2014] EWCA Civ 886

The individual challenge to the refusal of funding in IS's case (his ground 3) was heard with five other challenges and reported as <u>Gudanaviciene & Ors v (1) Directors of Legal Aid Casework and (2) Lord Chancellor [2014] EWHC 1840 (Admin)</u> in June 2014. Collins J found Lord Chancellor's guidance set too high a threshold, and that procedural requirements of Article 8 could require a grant of legal aid in immigration cases. The Court of Appeal is expected to hear the case on an expedited basis in October 2014.

It is anticipated that IS's "systemic" challenge to the practical operation of the exceptional funding scheme will be heard by the High Court in early 2015. The evidence in this case will draw heavily from PLP's experiences and knowledge from the exceptional funding project.

#### **Our Volunteers**

PLP is able to be active on a wide range of fronts because of the assistance we receive from volunteers who work with specific aspects of the organisation, including administration, events and training, research, and casework. During the course of the year, approximately 8 volunteers were engaged in PLP's activities. Volunteers' travel expenses are paid by PLP, together with a contribution towards lunch costs.

## **Investment Powers and Policy**

The trustees, having regard to the liquidity requirements of the charity and to the reserves policy, have operated a policy of keeping some available funds in an interest-bearing deposit account. The invested funds achieved a modest interest rate of 0.2%.

## **Financial Review**

This year PLP has achieved an overall increase in income compared to 2012-13, along with an increase in expenditure. The increase in incoming resources amounts to 28% with much of this attributed to increased restricted grant funding relating primarily to the LASP project.

Note 3 shows that PLP has seen a decrease in its income from charitable activities overall. Casework income has decreased by 13% and research has decreased by 60%. As explained earlier in the report, this financial year saw the conclusion of the Nuffield research project on the effect and value of judicial review. The decrease in casework fee income is to a large extent due to the diversion of casework efforts into the grant funded LASP project throughout the year. It should also be noted that 43% of casework income is actually due to an increase in work in progress and therefore has not been received in cash. Note 9 shows that the work in progress has a significant value of £187,229 which is a 50% increase from the last financial year and represents 63% of PLP's unrestricted general fund as shown on the balance sheet. The trustees have identified this as a significant cash flow risk. Considerable attention is being paid to ensuring that fee income is recovered as quickly as possible. This is not always straightforward as, for example, a case may not be resolved when anticipated (test cases often lead to multiple appeals, unexpected work etc.), and there are often long delays in being paid for work.

## Report of the trustees

## For the year ended 31 March 2014

Income levels for training and events have increased. This is impressive in the context of a shrinking advice and legal aid sector and the continued limitation of finances in the voluntary sector generally. PLP's fundraising income shows a sharp increase. This is because the timing of the event saw it fall into this financial year, effectively skipping the 2012-13 financial year.

Resources expended are 13% higher than last year. Fundraising and events and training costs have increased in line with the growth in revenue. Salary costs have increased; this is due both to an expansion in casework and in vital administrative support. PLP has now drawn down on a Trust for London grant which helped towards the increase in salary costs of taking on a new lawyer, thus allowing time for a new lawyer to establish a caseload. In addition the Trust for London has made a discretionary loan facility available to PLP to support the cost of recruiting and employing a new lawyer. However, PLP has so far been able to fund these costs through the grant money and its own reserves and has not needed to draw down on it.

The balance sheet shows that PLP has an increase in general funds from last year, however as mentioned above much of this is work in progress. PLP's cash position is 34% lower than last year with nearly half of its unrestricted cash fund designated for the essential and long-delayed expenditure on office relocation. PLP's balance sheet shows a significant decrease in trade debtors which was due to a debt clearing exercise, many of which were historic unpaid conference tickets. PLP is confident that its systems are now sufficiently robust in keeping aging debtors in check and realising payments.

The trustees review the overall financial position of PLP at least every quarter and record the outcome of their review in the minutes of their meeting.

## **Reserves Policy**

Over the past 3 years PLP has been working towards building up reserves in anticipation of an office relocation. This is planned to take place at the end of 2014 and £80,000 of PLP's reserves have been set aside in designated funds to pay for this.

As part of our Financial Management processes, the board of trustees have recently reviewed PLP's reserves policy. A long term target has been set of accumulating a reserve fund which represents 6 to 8 months of our budgeted annual operating costs. These reserves enable PLP to deal with the following contingencies:-

- problems with cash flow, for instance when waiting for fee income;
- staffing shortages such as those due to sickness, maternity/paternity leave;
- reductions in or withdrawal of funding;
- in the event of closure, the costs to wind up the organisation and pay redundancies and leasehold liabilities.

PLP's board of trustees consider PLP's free reserves to include all unrestricted funds excluding work in progress (or "amounts recoverable in casework"). Work in progress is not freely available as there are often long delays in being paid for work, it is difficult to predict when a case will resolve and often cases are subject to appeals and cost assessments.

At the end of the 2013-14 financial year, PLP had 4 months running costs standing as freely available reserves. This does not meet the level required by PLP's reserves policy. PLP's treasurers are planning steps to bring reserves up in line with the policy level.

This reserves policy is reviewed annually when the board of trustees set the budget for the following financial year.

#### Report of the trustees

## For the year ended 31 March 2014

#### Our business plan

PLP's business plan sets out the current and medium term aspirations of the charity. Three key approaches are identified through which to fulfil PLPs mission, these are research and policy, second tier advice and support, and a strategic approach to casework and litigation.

The business plan provides key objectives against which PLP's performance can be evaluated, and these are set out below; objectives A to C focus of PLP's work within the three approaches and objectives D to E focus on PLP's capacity building to enable us to fulfil our mission:

- A. Minimise the detrimental impact of public sector cuts and unfair administrative decision-making affecting disadvantaged people;
- B. Refine and develop PLP's resources, publications and events in order to raise awareness about, and make better use of, public law remedies;
- C. Develop new research proposals based on current issues in public law, and in particular the efficacy of remedies;
- D. Strengthening and developing the organisation's infrastructure, internal policies and working practices;
- E. Strengthen and improve PLP's internal operations, long-term viability and sustainability.

## Progress in the business plan over the financial year

In general terms, and in pursuance of objective A, PLP's casework team continued to act for vulnerable individuals/representative groups across a wide spectrum of policy arenas including community care, welfare benefits, and immigration. Further, and to date, High Court successes in IS (reported as Gudanaviciene & Others) and in PLP's challenge to MOJ plans to introduce a residence test for civil legal aid represent major achievements in furtherance of this limb of the business plan. By bringing these cases, PLP has ensured that the law is upheld. It is unlikely that any other organisation in the UK would have had the capacity or expertise to handle these claims. If those decisions are maintained on appeal, then the resultant judgments will represent major safeguards for the interests of the disadvantaged.

PLP has a number of important pending claims (challenges to regulations requiring victims of domestic violence to present specific evidence of violence, to regulations further restricting payment for publicly funded judicial review, and the challenge to the practical operation of the LAA exceptional funding scheme). These claims carry with them real opportunity to benefit public law access to justice in 2014-15.

Our capacity to undertake work will be further improved by PLP's agreement to host a 'Justice First Fellow' as a trainee solicitor working with our Head of Casework. This exciting pilot project, due to trial in January 2015, has been developed and funded by the Legal Education Foundation, and aims to support and encourage the next generation of social welfare lawyers. In light of the demonstrable need for, and success of, the Legal Aid Support Project we propose that that project will be extended from the original three years to (at least) four. In addition, we have plans to respond to recent and significant legal and policy changes affecting migrants and those of insecure immigration status, through the development of a similarly structured project focusing on the access to justice issues arising from the recent Immigration Act.

Under objective B we have continued to expand the audience for our conferences, training and publications. In the year 2013-14 we launched two events dealing with new topics (Public Law and the Tribunals and Private Law for Public Law Practitioners). Our internet / social media presence extended its reach as our online Resource Library grows. The new website has allowed us the opportunity of easily publishing papers, talks, press releases and guides from conferences and training straight onto the internet in an indexed and easily referenced archive. As well as providing a source of information across the spectrum of public law remedies (from complaints guides to Supreme Court challenges) the site has increased our profile and is now a much more usable and accessible tool, both for PLP staff and site visitors. We continued to issue new guides in our series funded by Matrix Causes fund.

#### Report of the trustees

## For the year ended 31 March 2014

As to our objective C, PLP's unique cross-departmental approach to public law has enabled us to remain at the forefront of the judicial review policy agenda. PLP lawyers gave written and oral evidence to the Joint Committee for Human Rights in respect of legal aid reforms, and to the Commons Bill Committee considering the Criminal Justice and Courts Bill and our research and briefings continued to inform and equip other organisations' ability to respond. In 2013-14 PLP developed a short, targeted piece of research (on the legal aid telephone gateway) with the aim of informing anticipated policy debate.

In common with much of the voluntary sector, and voluntary sector advice agencies in particular, PLP faces real risks to our financial viability and long-term sustainability. PLP has only modest reserves and is reliant on grant income and continued casework income. Cashflow for casework is often subject to lengthy delays. Other risks include further restrictions to judicial review generally, new barriers to public interest litigation and cuts/increased risks in conducting work under legal aid. In furtherance of Objectives D & E PLP is seeking external assistance with a restructuring exercise, with the aim, in 2014-15, of identifying the best structure for PLP and addressing some of these challenges.

## **Appointment of Trustees**

The directors act as the charitable trustees of PLP and all sit on its Management Committee. On appointment a new trustee receives an induction programme by way of one to one meeting with an existing trustee, working through a package of information, including the memorandum and articles of association, historic documents and PLP's business plan. Trustees are invited to attend all PLP's training events and are encouraged to attend external training seminars on trustee good practice.

Governance and Organisational Structure

The Management Committee consists of PLP's trustees who are the directors of the charity for the purposes of company law. The Management Committee is responsible for the strategic oversight of PLP. Employed staff are responsible for the day-to-day running of PLP. In August 2011 PLP adopted a flat governance structure, with responsibility for the different functions of PLP allocated to specified members of staff. Volunteers assist PLP staff with day-to-day activities. Additionally, PLP has sub-committees comprised of designated trustees and PLP staff responsible for specific PLP functions.

#### Report of the trustees

# For the year ended 31 March 2014

#### Related parties

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or employee and anyone involved in the charity's business must be disclosed to the board of trustees in the same way as any other contractual relationship with a related party. In the current year, no such related party transactions were reported.

## Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure of them. However the directors are aware that the loss of a major funder or contract or delays in receiving payment for work in progress could lead to a closure or a severe curtailment of the charity's operations. To mitigate this happening the charity is constantly seeking to generate additional income and to collect casework income as quickly as possible.

## **Trustees' Indemnity Insurance**

Executive liability insurance cover is provided by PLP to all its trustees.

## Statement of responsibilities of the trustees

The charity trustees (who are also the directors of the Public Law Project for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation.

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Report of the trustees

## For the year ended 31 March 2014

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2014 was 10 (2013 - 10). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## **Auditors**

Sayer Vincent LLP were appointed as the charitable company's auditors after the year end.

companies subject to the small companies' regime.

Approved by the trustees on 24 October 2014 and signed on their behalf by

Stephen Cragg QC

Chair of the Board of Trustees

## Independent auditors' report

#### To the members of

## The Public Law Project

We have audited the financial statements of The Public Law Project for the year ended 31 March 2014 which comprise primary financial statements and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

## Respective responsibilities of trustees and auditors

As explained more fully in the statement of responsibilities of the trustees' set out in the report of the trustees, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

## Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. In addition, we read all the financial and non-financial information in the report of the trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2014 and of
  its incoming resources and application of resources, including its income and expenditure, for the
  year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

## Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the report of the trustees, for the financial year for which the financial statements are prepared is consistent with the financial statements.

## Independent auditors' report

## To the members of

## The Public Law Project

## Matters on which we are required to report by exception

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

- Adequate accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records and returns; or
- · Certain disclosures of trustees' remuneration specified by law are not made; or
- · We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to take advantage of the small companies' exemption in preparing the
  report of the trustees and take advantage of the small companies' exemption from the requirement to
  prepare a strategic report.

Helen Elliott (Senior statutory auditor)
29 October 2014
for and on behalf of Sayer Vincent LLP, Statutory Auditors
8 Angel Gate, City Road, LONDON EC1V 2SJ

The Public Law Project

Statement of Financial Activities (incorporating an income and expenditure account)

For the	vear	ended	31	March	2014
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		Restricted £	Unrestricted £	2014 Total £	2013 Total £
	Note				
Incoming Resources					
Incoming resources from generated fur	ıds				
Grants and donations	2	176,534	32,409	208,943	105,000
Annual fundraiser		-	44,488	44,488	2,693
Investment income		-	825	825	1,064
Incoming resources from charitable					
activities	3				
Casework and legal advice		-	105,640	105,640	121,632
Research and policy		24,610	-	24,610	61,255
Education, Information and Training		-	82,452	82,452	72,602
Total Incoming Resources		201,144	265,814	466,958	364,246
Resources Expended Costs of generating funds: Fundraising costs of grants and donati not attributed to a specific department	ons		7,046	7,046	8,471
Annual Fundraiser		-	7,048 20,419	7,046 20,419	781
		-	20,419	20,419	701
Charitable activities		150 006	0E 024	245,757	194,281
Casework and legal advice		159,826	85,931	245,757 38,185	61,584
Research and policy		24,930	13,255 45,950	53,701	52,116
Education, Information and Training		7,751	25,718	25,701 25,718	29,893
Governance costs		-	25,716	25,716	29,093
Total Resources Expended	4	192,507	198,319	390,826	347,126
Net incoming resources for the year	5	8,637	67,495	76,132	17,120
Transfers between funds		(9,225)	9,225		
Net movement in funds		(588)	76,720	76,132	17,120
Funds at 1 April 2013		26,791	296,736	323,527	306,407
Funds at 31 March 2014		26,203	373,456	399,659	323,527

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 13 to the financial statements.

## **Balance Sheet**

31 March 2014

Company no. 02368562

31 March 2014				
			2014 £	2013 £
	Note		£	L
Tangible Fixed Assets	8		4,583	4,232
Current Assets				
Debtors	9	260,464		193,709
Cash at Bank and in Hand	_	170,698		227,978
	_	431,162		421,687
Creditors: amounts falling due within one year	10 _	(36,086)		(102,392)
Net Current Assets			395,076	319,295
Net Assets		<u> </u>	399,659	323,527
Funds	13			
Restricted Funds	15		26,203	26,791
Designated Funds			80,000	80,000
Unrestricted Funds:			,	,
General Funds		_	293,456	216,736
Total Funds		-	399,659	323,527

The financial statements were approved and authorised for issue by the trustees on 24 October and signed on its behalf by

Stephen Cragg QC

Chair

Caroline Gallagher Co-Treasurer

galluser

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## **Notes to the Financial Statements**

## For the year ended 31 March 2014

#### 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 operations which are described in the Trustees' Report and all of which are continuing. The accounts have been prepared in accordance with the Companies Act 2006 and the Statement of Recommended Practice – Accounting and Reporting by Charities issued in March 2005 (SORP 2005).

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 Status of Company

The company is a company limited by guarantee. The members of the company are named on the information page. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

#### 1.3 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.

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

## 1.4 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. Percentage for the current year are as follows:

Generating Funds	3.5%
Casework	60.2%
Research	13.8%
Events and Training	17.1%
Governance	5.4%

Governance costs are those incurred in connection with the management of the charity's assets, the running of the organisation and compliance with constitutional and statutory requirements.

#### Notes to the financial statements

## For the year ended 31 March 2014

#### 1.5 Tangible fixed assets and depreciation

Fixed assets are only capitalised if their value is above £1,000 and they 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

Equipment and furniture

33% straight line

#### 1.6 Amounts receivable on casework

Income is recognised on casework earned and due according to the percentage of the rate of an average fee earner to the legal aid rate.

#### 1.7 Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable for one employee under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

## 1.8 Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight line basis over the lease

## 1.9 Restricted funds

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

## 1.10 Designated funds

Designated funds have been set aside by the trustees for a certain purpose. The current designated funds have been set aside to cover the costs of the office relocation

## 1.11 Unrestricted funds (including designated funds)

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

## 1.12 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.

## 1.13 Client monies

Client monies are excluded from the financial statements. The derecognised balance on the client bank account at 31 March 2014 was £22,374.

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# Notes to the Financial Statements

# For the year ended 31 March 2014

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

	Restricted £	Unrestricted £	2014 Total £	2013 Total £
Trust for London	43,150	_	43,150	16,000
Barings Foundation	80,000	-	80,000	26,500
Diana Memorial Fund	· -	-	•	17,716
London Legal Support Trust	1,000	_	1,000	5,850
Bromley Trust	· -	10,000	10,000	10,000
AB Charitable Trust	1,000	-	1,000	10,000
Matrix Causes Foundation	3,884	-	3,884	4,834
Paul Hamlyn Foundation	-	-	-	5,000
JPG Junior Charitable Trust	-	10,000	10,000	-
Lankelly Chase	30,000	-	30,000	-
Clifford Chance	17,500	-	17,500	-
Scurrah Wainwright Charity	-	5,000	5,000	-
Other Donations < £5,000	-	7,409	7,409	7,850
Casework specific donations	<del>_</del>		-	1,250
	176,534	32,409	208,943	105,000
Incoming resources from charitable ac	tivities			
	Restricted	Unrestricted	2014 Total	2013 Total
	Restricted £	Unrestricted £		
Casework:		£	Total £	Total £
Legal Aid Fees		£ 7,455	Total £ 7,455	Total £ 6,085
Legal Aid Fees Other Legal Fees		£	Total £	Total £
Legal Aid Fees		£ 7,455 46,935	7,455 46,935	Total £ 6,085 115,825
Legal Aid Fees Other Legal Fees (Decrease)/Increase in amounts recoverable on casework		£ 7,455	Total £ 7,455	Total £ 6,085 115,825 (13,199)
Legal Aid Fees Other Legal Fees (Decrease)/Increase in amounts		£ 7,455 46,935	7,455 46,935	Total £ 6,085 115,825
Legal Aid Fees Other Legal Fees (Decrease)/Increase in amounts recoverable on casework Contracts and consultancy		£ 7,455 46,935	7,455 46,935	Total £ 6,085 115,825 (13,199) 12,591
Legal Aid Fees Other Legal Fees (Decrease)/Increase in amounts recoverable on casework Contracts and consultancy		7,455 46,935 51,250	7,455 46,935 51,250	6,085 115,825 (13,199) 12,591 330 121,632
Legal Aid Fees Other Legal Fees (Decrease)/Increase in amounts recoverable on casework Contracts and consultancy Articles and Fees	£	7,455 46,935 51,250	7,455 46,935 51,250 - 105,640 24,610	6,085 115,825 (13,199) 12,591 330 121,632 61,255
Legal Aid Fees Other Legal Fees (Decrease)/Increase in amounts recoverable on casework Contracts and consultancy Articles and Fees Research and Policy:		7,455 46,935 51,250	7,455 46,935 51,250	6,085 115,825 (13,199) 12,591 330 121,632
Legal Aid Fees Other Legal Fees (Decrease)/Increase in amounts recoverable on casework Contracts and consultancy Articles and Fees  Research and Policy: Nuffield Foundation Grant  Events and Training:	£	7,455 46,935 51,250 - - 105,640	7,455 46,935 51,250 105,640 24,610 24,610	6,085 115,825 (13,199) 12,591 330 121,632 61,255 61,255
Legal Aid Fees Other Legal Fees (Decrease)/Increase in amounts recoverable on casework Contracts and consultancy Articles and Fees  Research and Policy: Nuffield Foundation Grant  Events and Training: Sponsorship Income	£	£ 7,455 46,935 51,250 105,640 6,987	7,455 46,935 51,250	Total £ 6,085 115,825 (13,199) 12,591 330 121,632 61,255 61,255
Legal Aid Fees Other Legal Fees (Decrease)/Increase in amounts recoverable on casework Contracts and consultancy Articles and Fees  Research and Policy: Nuffield Foundation Grant  Events and Training:	£	£ 7,455 46,935 51,250 105,640 6,987 75,465	7,455 46,935 51,250	6,085 115,825 (13,199) 12,591 330 121,632 61,255 61,255 7,924 64,678
Legal Aid Fees Other Legal Fees (Decrease)/Increase in amounts recoverable on casework Contracts and consultancy Articles and Fees  Research and Policy: Nuffield Foundation Grant  Events and Training: Sponsorship Income	£	£ 7,455 46,935 51,250 105,640 6,987	7,455 46,935 51,250	Total £ 6,085 115,825 (13,199) 12,591 330 121,632 61,255 61,255

The Public Law Project

## Notes to the Financial Statements

# For the year ended 31 March 2014

## 4 Total Resources Expended

	Generating Funds £	Casework £	Research & Policy £	Events Information and Training £	Governance £	Support Costs	2014 Total £	. 2013 Total £
Costs directly allocated to activities								
Salaries (Note 6)	6,426	155,010	21,765	27,319	12,284	45,340	268,144	245,486
Audit	_	-	-	-	6,019	-	6,019	6,946
Bank Charges	-	-	-	-	318	-	318	245
Legal Fees	-	· <del>-</del>	-	-	300	-	300	-
Committee Expenses	-	-	-	-	239	-	239	228
Bad Debts write back/provision	-	-	-	(7,506)	-	-	(7,506)	7,683
Professional Indemnity Insurance	-	3,152	-	-	-	-	3,152	2,929
Personnel	-	-	-	918	-	4,899	5,817	4,836
Premises and Equipment	-	-	-	-	-	39,712	39,712	39,404
Depreciation	-	-	-	-	-	3,779	3,779	2,847
Office overheads	-	- '	-	-	_	21,244	21,244	15,748
Casework Costs	-	9,648	-	-	-	-	9,648	7,062
Courses, seminars, conferences	16,909	-	-	11,067	· -	-	27,976	8,078
Production of Publications	-	-	-	-	-	-	-	550
Other grant expenditure	-	4,092	-	1,546	-	-	5,638	-
Other Project Operating Costs		2,116			48	4,182	6,346	5,084
Total resources expended	23,335	174,018	21,765	33,344	19,208	119,156	390,826	347,126
Support costs	4,130	71,739	16,420	20,357	6,510	(119,156)		
Total charitable expenditure	27,465	245,757	38,185	53,701	25,718	<u> </u>	390,826	347,126

# **Notes to the Financial Statements**

# For the year ended 31 March 2014

5	Net incoming resources for the year		
	This is stated after charging/(crediting):	2014	2013
		£	£
	Depreciation	3,779	2,847
	Operating lease rentals:		
	• property	23,000	23,000
	Auditors' remuneration	6,400	6,750
	Provision for doubtful debts Trustees' Remuneration	(7,506)	7,683
	Trustees' Expenses	114	75
	Trustees' expenses relating to travel were incurred for two (2013: one) trustee	s in the year.	
6	Staff Costs and Numbers		
	Staff costs were as follows:	2014	2013
	· · · · · · · · · · · · · · · · · · ·	£	£
	Salaries and Wages	238,489	215,323
	Social Security Costs	20,463	22,523
	Pension Costs	9,192	7,640
		268,144	245,486
	No employee earned more than £60,000 during the year.		
	The average number of employees during the year was as follows:	2014	2013
		No.	No.
	Research and Policy	0.7	1.0
	Casework	3.1	3.0
	Events and Training	0.9	0.6
	Generating Funds	0.2	0.1
	Governance	0.3	0.4
	Support	1.2	0.8_
	Average Weekly Number of employees	6.4	5.9
	Average number of staff in the year (not adjusted for part time equivalent)	11.7	7.4

# 7 Taxation

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

# **Notes to the Financial Statements**

# For the year ended 31 March 2014

8	Tangible Fixed Assets		
		Equipment &	
		Furniture	Total
		£	£
	COST		
	At 1 April 2013	8,544	8,544
	Additions	4,130	4,130
	At 31 March 2014	12,674	12,674
	DEPRECIATION		
	At 1 April 2013	4,312	4,312
	Charge for the year	3,779	3,779
	At 31 March 2014	8,091	8,091
	NET BOOK VALUE		
	At 31 March 2014	4,583	4,583
	At 31 March 2013	4,232	4,232
	71. 01 Major 2010		1,202
9	Debtors		
		2014	2013
		£	£
	Trade debtors	8,937	10,173
	Amounts recoverable on casework	187,229	125,193
	Other debtors	· 16,580	10,720
	Prepayments	9,108	15,319
	Accrued income	38,610	32,304
		260,464	193,709
10	Creditors: amounts falling due within one year		
10	Creditors. amounts faming due within one year	2014	2013
		£	£
	Trade creditors	2,604	15,287
	Social security and other taxes	12,040	19,918
	Sundry creditors	4,132	1,422
		12,725	11,301
	Accrued expenses Deferred income	4,585	54,464
	Beleffed intoffic	1,000	01,101
		36,086	102,392
11	Operating lease commitments		
••	At 31 March 2014 the company had annual commitments under non-canc of land and buildings as follows:	ellable operating lea	ases for rent
	orianu anu bullulings as ioliows.	2014	2013
	Expiry date:	£	£
	Within 1 year	17,250	23,000

The Public Law Project

# **Notes to the Financial Statements**

# For the year ended 31 March 2014

12	Analysis of net assets between fur	nds				
	<b>,</b>		Restricted Funds	Designated Funds	Unrestricted Funds	Total Funds
			£	£	£	£
	Tangible fixed assets Net current assets		- 23,650	- -	4,583 236,814	4,583 260,464
	Cash at bank in hand Liabilities		2,553	80,000	88,145 (36,086)	170,698 (36,086)
	Net Assets at 31 March 2014		26,203	80,000	293,456	399,659
13	Movements in funds					
		At 1 April 2013	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2014
	Described of Constant	£	£	£	£	£
	Restricted funds: Nuffield Foundation: The Effect and		24,610	(24,610)	_	
	Value of Judicial Review Legal Services Commission: Public	4,469	-	(4,469)	-	-
	Law Strategic Support Trust for London: Community	2,595	_	(2,595)	_	
	Support	2,595	44.750		(0.750)	
	Trust for London: New Lawyer	-	41,750	(32,000)	(9,750)	-
	Trust for London: Work on CJC Bill	-	1,400	(1,400)	-	-
	London Legal Support Trust: Work on CJC Bill	-	1,000	(1,000)	-	-
	AB Charitable Trust: Work on CJC Bill	-	1,000	(1,000)	-	-
	Barings Foundation: LASP grant	4,059	80,000	(64,022)	-	20,037
	Lankelly Chase: LASP grant	-	30,000	(30,000)	-	-
	Clifford Chance Foundation: LASP advice line	-	17,500	(18,025)	525	-
	The Cooperative Fund	959	-	(959)	-	-
	Diana Princess of Wales Memorial Fund	7,541	-	(5,610)	-	1,931
	Matrix Causes Foundation	2,740	3,884	(4,836)	-	1,788
	Paul Hamlyn Foundation	4,428	-	(1,981)	-	2,447
	Total restricted funds	26,791	201,144	(192,507)	(9,225)	26,203
	Designated Funds Office Relocation Fund	80,000	-	-	-	80,000
	Total Designated Funds	80,000	-	-	-	80,000
	-					
	Unrestricted funds: General Funds	216,736	265,814	(198,319)	9,225	293,456
	Total Unrestricted Funds	296,736	265,814	(198,319)	9,225	373,456
	Total funds	323,527	466,958	(390,826)		399,659

## **Notes to the Financial Statements**

## For the year ended 31 March 2014

#### 14 Purposes of restricted funds

Nuffield Foundation: The Effect and Value of Judicial Review

The Nuffield Foundation funded a research project to extend previous work by focusing on what happens following final hearings. This will cover direct outcomes for the claimant and any changes in legislation as well as changes in practice within authorities arising from court judgments and the perceived value of judgments.

Public Law Strategic Support

The Public Law Project was awarded a grant by the Legal Services Commission for an innovative project to assist advisers in resolving systematic local problems. This funding came to an end on 6 July 2012.

Trust for London: Community support and advice

The Trust for London awarded a 2 year project to fund engagements with community groups and advice agencies in London.

Trust for London: New Lawyer

The Trust for London awarded a grant to PLP to help with the costs of employing a full-time, permanent solicitor to be particularly focused on undertaking publicly funded test case litigation. This recruitment is a step towards the permanent and sustainable expansion of PLP's casework team.

Trust for London, AB Charitable Trust and London Legal Support Trust: Work on Criminal Justice and Courts Bill A coalition of funders came together to fund PLP to undertake advocacy and lobbying work in connection with Part IV of the Criminal Justice and Courts Bill. The funds were to help cover the costs of activities including the preparation of briefing papers and meetings with Parliamentarians.

Barings Foundation and Lankelly Chase: LASP Grant

The Baring Foundation and Lankelly Chase jointly funded PLP's 'Legal Aid Support Project'. The funds were to enable PLP to undertake intense and multi-faceted casework arising out of the reforms to legal aid contained within the Legal Aid Sentencing and Punishment of Offenders Act 2012, and in particular the new exceptional regime in s.10 of that Act.

Clifford Chance: LASP advice line

The Clifford Chance Foundation provided funds to enable PLP to run an advice line on civil legal aid.

Cooperative Fund

The Cooperative Community Fund awarded money to support its on-going volunteering scheme.

Diana Princess of Wales Memorial Fund (DPOWMF) on behalf of the Strategic Fund for Vulnerable Young Migrants (SLF)

DPOWMF agreed to make a grant to PLP on behalf of SLF. Under this grant PLP is permitted to research on local authority support for children in asylum seeking families who have no recourse to public funds and are not permitted to work, undertake pre-action work where there are no local legal aid providers, and consider the possibility of developing a general challenge to be bought by a voluntary organisation.

Matrix Causes Foundation

The Matrix in the Community committee approved PLP's request for funding over two years to update and relaunch a number of PLP advice publications and guides.

Paul Hamlyn Foundation

PLP won an award from the Paul Hamlyn Foundation to carry out a project to develop an online referral system. This will be designed to enable those supporting young people to refer them to specialists who may be able to assist them with applying for exceptional funding under the post-April 2013 legal aid scheme.

## Notes to the Financial Statements

## For the year ended 31 March 2014

## 15 Gross transfers between funds

A transfer was made to restricted funds to meet expenditure in excess of restricted income.

A transfer was made to unrestricted funds in relation to restricted costs incurred in the previous year.