

Company registration number: 07741132

Charity registration number: 1152068

Lawyers for Justice in Libya

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2019

Ripe LLP
Chartered Accountants and Registered Auditors
9A Burroughs Gardens
London
NW4 4AU

Lawyers for Justice in Libya

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Reference and Administrative Details

Key Management Personnel	Elham Saudi, Executive Director Chloe Dennis, Director of Programmes Thomas Ebbs, Director of Research (resigned 28 September 2018)
Principal Office	Unit 30, The Studios 8 Hornsey Street London N7 8EG
Registered Office	8 Blackstock Mews Islington London N4 2BT The Charity is incorporated in England and Wales.
Company Registration Number	07741132
Charity Registration Number	1152068
Bankers	National Westminster Bank Plc 2a Charing Cross Road London WC2H 0PD
Auditor	Ripe LLP Chartered Accountants and Registered Auditors 9A Burroughs Gardens London NW4 4AU

Lawyers for Justice in Libya

Trustees' Report

The Trustees (the "Trustees"), who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2019.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), correspondingly exemption has been taken from preparing a Strategic Report.

Trustees

Andrew Balfour

Mariam Elhadri

Mervat Byrne

Mervet Mhanni

Lutz Oette

Ms Poonam Joshi (appointed 14 March 2019)

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Trustees' Report

Objectives and activities

Objects and aims

Lawyers for Justice in Libya ("LFJL", or the "Charity") is incorporated for the public benefit to promote human rights as set out in the Universal Declaration of Human Rights (including, without limitation, by defending justice and promoting the rule of law) in Libya (and, to the extent consistent with the Charity's primary objects, in other countries) in such ways as its Trustees think fit, by all or any of (but not limited to) the following means:

- monitoring observance and abuses of human rights and facilitating the collection of evidence of abuses of human rights;
- obtaining redress for the victims of human rights abuses;
- research into human rights issues;
- educating the public about human rights;
- providing technical advice to government and others on human rights matters;
- contributing to the sound administration of human rights law and the administration of other laws in a manner consistent with human rights;
- commenting on the proposed human rights legislation and on other proposed legislation from the perspective of the promotion of human rights;
- raising awareness of human rights issues;
- promoting public support for human rights;
- promoting respect for human rights among individuals and corporations;
- international advocacy of human rights; and
- eliminating infringements of human rights.

The Charity has power to do anything which is calculated to further its objects (as set out above) or is conducive or incidental to doing so. In particular, the Charity has the power:

(i) to engage in political activities provided that the Trustees are satisfied that the proposed activities will further the purposes of the Charity to an extent justified by the resources committed and the activities are not the dominant means by which the Charity carries out its objects. These political activities may include (but are not limited to):

- a. promoting the creation, development and maintenance of a system of laws which provides protection of the rights of the individual and encourages the development of business enterprise;
- b. assisting with and promoting the establishment of new civil institutions founded on common values of liberty and equality whilst contributing to their development;
- c. representing Libyan human rights interests within various decision-making bodies including but not limited to national, international, governmental or non-governmental organisations; and
- d. assisting with and promoting the enactment and revision of laws in Libya to ensure that human rights are respected and promoting a forum for legal reform in Libya;

(ii) to provide and assist in the provision of money, materials or other help;

(iii) to organise and assist in the provision of education;

(iv) to publish books, pamphlets, reports, leaflets, journals, films, tapes and instructional matters on any media;

(v) to promote, encourage, carry out or commission research, surveys, studies or other work, making the useful results available;

(vi) alone or with other organisations to seek to influence public opinion and make representations to and seek to influence governmental and other bodies and institutions regarding the development and implementation of appropriate policies provided that all such activities shall be conducted on the basis of well founded, reasoned argument and shall in all other respects be confined to those which an English charity may properly undertake;

(vii) to consult all instruments relating to human rights and private and public international law at both regional, national and international levels;

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- (viii) to conduct litigation when appropriate;
- (ix) to raise funds. In doing so, the Charity must not undertake any taxable permanent trading activity and must comply with any relevant statutory regulation;
- (x) to buy, take on lease or in exchange, hire or otherwise acquire any property and to equip and maintain it for use;
- (xi) to sell, lease or otherwise dispose of all or any part on lease or in exchange, hire or otherwise dispose of all or any part of the property belonging to the Charity. In exercising this power, the Charity must comply as appropriate with sections 177-123 Charities Act 2011;
- (xii) to borrow money and to charge the whole or any part of the property belonging to the Charity as security for repayment of the money borrowed or as security for a grant or the discharge of an obligation. The Charity must comply as appropriate with sections 124-126 Charities Act 2011, if it wishes to mortgage land;
- (xiii) to co-operate with other charities, voluntary bodies and statutory authorities and to exchange information and advice with them;
- (xiv) to establish or support any charitable trusts, association or institutions formed for any of the charitable purposes included in the Objects;
- (xv) to provide loans, grants or allowances to any charitable trusts, associations or institutions or other persons included in the Objects;
- (xvi) to represent any charitable trusts, associations or institutions or other persons included in the Objects;
- (xvii) to acquire, merge with or enter into any partnership or joint venture arrangement with another charity;
- (xviii) to set aside income as a reserve against future expenditure, but only in accordance with a policy about reserves;
- (xix) to employ and remunerate such staff as are necessary for carrying out the work of the Charity. The Charity may employ or remunerate any director only to the extent that it is permitted to do so by its Memorandum and Articles of Association and provided it complies with the conditions set out in its Memorandum and Articles of Association;
- (xx) to:
 - a. deposit or invest funds;
 - b. employ a professional fund manager;
 - c. arrange for investments or other property of the Charity to be held in the name of a nominee; and
 - d. in the same manner and subject to the same conditions as the Trustees of a trust are permitted to do so by the Trustee Act 2000;
- (xxi) to provide indemnity insurance for the directors in accordance with, and subject to the conditions in, sections 189 to 190 of the Charities Act 2011; and
- (xxii) to pay out of the funds of the Charity the costs of forming and registering the charity both as a company and as a charity.

Objectives for the year

Promote the observance of human rights standards

LFJL sought to ensure that the laws, policies and activities undertaken by the Libyan state were consistent with its human rights obligations and international standards, as outlined in the Constitutional Declaration, international human rights treaties to which it is party and the Universal Declaration of Human Rights.

Pursue engagement in international and domestic advocacy

LFJL engaged with international human rights mechanisms which support the development of state structures that fulfil, promote and protect human rights and accountability for human rights violations.

Develop the capacity of national civil society and legal actors

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Following the 2011 uprising, civil society organisations experienced a huge growth in activity in Libya. However, the capacity of such groups to engage and make use of human rights mechanisms has, until very recently, been hindered by institutional disenfranchisement, which has had a significant impact on their ability effectively to enjoy, promote and protect human rights. LFJL therefore sought to increase the access of such individuals to training in human rights related issues and to encourage relevant stakeholders to make use of such knowledge effectively.

Increase public awareness of human rights related issues

LFJL sought to identify the core human rights issues which affect Libyan society and promote their discussion to increase public awareness, understanding and respect for human rights.

Strategies

LFJL works across its three programmes on Research and Capacity Building, Advocacy and Outreach and Accountability and Transitional Justice in a holistic fashion, encouraging activities to complement one another and to grow from previous experiences in order to promote greater impact. LFJL primarily pursues its objectives through six types of activities, all of which seek to make use of the organisation's institutional legal expertise:

Research

LFJL's research aims to contribute to policy and civil society thinking on human rights, the rule of law, and justice issues in Libya, and internationally, by considering Libya as a case study. LFJL's research seeks to offer precise and informed recommendations that it can action through its work and share with stakeholders through reports, workshops, and events.

Capacity Building

LFJL regularly organises human rights training activities in order to provide technical assistance to key stakeholders and to assist the development of grassroots elements of Libyan civil society. It works in partnership with several like-minded organisations and individuals in order to advance human rights objectives.

Advocacy

LFJL regularly provides its opinions and advice on the impact of policies, practices, laws and standards, at both the international and national level, to encourage consistency with international human rights standards. This involves the participation of LFJL staff in various assemblies and processes of international, regional and domestic institutions, engaging in public speaking and events, and publishing commentaries and concerns on human rights developments.

Outreach

LFJL carries out numerous activities that intend to advance the knowledge and engagement of the Libyan public with human rights issues and an international audience on the Libyan situation. These activities include the release of podcasts on human rights related issues, direct engagement through events and online activities, as well as regular press statements.

Accountability

Through supporting accountability activities, such as strategic litigation, legal interventions, documentation, monitoring and reporting, LFJL seeks to secure opportunities for legal redress for those who have suffered as a result of human rights violations. In doing so, LFJL aims to promote the development of jurisprudence, policy and law which are consistent with, and promote, international human rights standards in order to combat the culture of impunity and ensure that all individuals in Libya can claim their rights and access justice.

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Transitional Justice

Through its transitional justice initiatives, LFJL strives for remedies and reparations through legislation and state mechanisms, which prioritise the rule of law, fair trial guarantees, reconciliation and truth, and works to create spaces for inclusive discussions on how to address these issues.

Public benefit

In shaping the objectives for the year and planning the Charity's activities, the Trustees referred to the guidance contained in the Charity Commission's general guidance on public benefit. The Charity believes that the activities will contribute to the following positive developments in Libyan society:

- Increased public awareness of human rights;
- The establishment of a culture where no human rights violation goes unrecognised;
- Reduced lawlessness and impunity in the country;
- Improved national legislation addressing human rights violations;
- A stronger, more resilient civil society;
- Stronger, independent and representative state institutions; and
- Increased respect for human rights, especially those of marginalised and vulnerable communities.

The Charity's aims intend to benefit:

- All sections of the Libyan public and, in particular, the most vulnerable and marginalised communities; and
- The wider international community by promoting the global advancement of human rights.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Research and Capacity Building

In partnership with Redress, LFJL launched a three year pan-African project on enforced disappearances, calling for African States to end the use of enforced disappearances as a tool to silence dissent, and to ensure redress for victims. As part of this project, LFJL researched and drafted a baseline study that examines the legal framework around enforced disappearance and torture in Libya to shed light on the gaps and discriminatory provisions in the current legal framework. The initiative aims to pressure the African Commission on Human and Peoples' Rights (the "African Commission") to develop guidelines on enforced disappearances to ensure higher standards of prevention, protection and redress across the continent.

LFJL continued to provide bespoke, responsive and practical training to its civil society partners. In the year, it brought together participants from across Libya to connect them with experts and provide psychosocial support, hostile environment training, and training on human rights monitoring, digital archiving and network strengthening. As a result, LFJL's partners reported feeling more able to continue monitoring, documenting and archiving evidence of human rights violations, as well as feeling more cohesive and secure as a network.

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In January 2019, LFJL held two simultaneous workshops on human rights monitoring and victim participation at the International Criminal Court (the “ICC” or the “Court”). Since then, LFJL has been providing mentoring and support to the participating organisations as they monitor the human rights situation across Libya and work to document and file submissions to international human rights mechanisms on behalf of victims of human rights violations. The aim of the ongoing mentoring is to map patterns of violations and raise awareness of the human rights and humanitarian situation of Libyans and migrants, particularly in the North West and South of Libya. By bringing our monitoring and documentation work, and that of our partners, to the attention of regional and international mechanisms through advocacy and accountability, we aim to break the cycle of impunity for violations that fuel the conflict.

Advocacy and Outreach

In response to the renewed conflict in April 2019, LFJL’s advocacy has prioritised its call for an independent investigative mechanism at the United Nations (the “UN”) and the human rights of migrants. LFJL drafted a submission to the Foreign Affairs Committee (the “FAC”) of the UK Parliament in May in response to its ‘Finding a diplomatic route: European responses to irregular migration’ inquiry. LFJL’s submission emphasised the FAC’s failure to consider the human rights of migrants and highlighted that British aid money is enabling Libyan authorities to implement policies that contribute to human rights violations, particularly the Libyan coastguard’s interception of migrant vessels and their forcible return to Libya.

In March 2019, LFJL’s advocacy team and a partner in the Coalition of Libyan Human Rights Organisations (the “Coalition”), attended the UN Human Rights Council (the “HRC”) to highlight the human rights situation in Libya and to advocate for an independent investigative mechanism. LFJL held meetings with key stakeholders including collaborators, International Non-Governmental Organisations, member states and UN staff. LFJL urged member states to commit to the mechanism in order to identify and bring to justice perpetrators of human rights violations and to achieve redress for victims.

In July 2019, LFJL launched its weekly podcast, ‘Libya Matters’, hosted by Executive Director Elham Saudi and Head of Advocacy and Outreach, Marwa Mohamed. The podcast responds to the lack of nuanced accounts of the day to day reality in the country. The podcast invites the international community to consider Libya from a human rights perspective, through generating informal conversations that bring into focus under reported aspects of Libyan affairs such as the war economy, the gendered impact of the conflict and the role of civil society. The first season explored issues of justice, human rights and the rule of law.

In January 2019, LFJL held its first Annual Justice Lecture in partnership with the Centre for Human Rights Law at the School of Oriental and African Studies (“SOAS”), delivered by Pablo de Greiff. Mr. de Greiff is a senior fellow at the Centre for Human Rights and Global Justice at New York University and former Special Rapporteur on the promotion of truth, justice, reparation and guarantees of non-recurrence. He delivered a lecture examining the meaning of justice in a so-called failed state, and how transitional justice measures can be useful in non-typical scenarios, such as in the case of Libya. LFJL’s goal in hosting this event was to create an open and varied dialogue on justice and human rights and promote greater understanding and engagement with these issues.

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Accountability and Transitional Justice

LFJL has continued to advocate for victims affected by international crimes to participate in cases before the ICC. In December 2018, LFJL attended the Assembly of States Parties (the "ASP") to meet with ICC staff to discuss the obstacles preventing Libyan civil society engagement with the Court and convene a side event entitled 'Victim's right to be heard: How to strengthen victim participation in the Arab World'. Moderated by Executive Director Elham Saudi, the event hosted three panellists from the ICC, one of our Libyan network partners and one representative from a justice focused civil society organisation. It discussed the reasons behind the low level of victim participation at the Court and suggested outreach efforts needed to reach organisations and victims in Libya, as well as the Libyan diaspora.

In October 2018, LFJL submitted an amicus curiae in the ICC case of Saif Gaddafi which responded to his defence team's admissibility challenge. The Court later dismissed the challenge, and the defence team appealed to the Appeals Chamber. The appeal claimed that the case against Gaddafi is inadmissible due to his having been tried and released under amnesty in Libya. LFJL therefore submitted a second amicus curiae to provide additional details on the status and finality of Gaddafi's legal proceedings in Libya, the nature of the law under which Gaddafi was given amnesty and the wider legal ramifications for the ICC.

LFJL launched its Human Rights Archive (the "Archive") in 2016 and formed the Network for Monitoring and Archiving for Justice ("SHIRA"). In the 2018-19 year, LFJL and SHIRA focused on growing the network sustainably and reviewing the Archive platform to ensure it remains secure and effective.

Throughout the year, LFJL continued to follow up on its cases before various international and regional mechanisms to ensure that Libya's most vulnerable communities have access to justice. In particular, a case before the African Commission has recently passed the admissibility stage and has moved to consideration of the merits. The case concerns the torture and ill-treatment of a member of Libya's marginalised Tawerghan minority group.

Challenges

On 4 April 2019, General Khalifa Haftar's Libyan Arab Armed Forces (commonly referred to as the Libyan National Army or LNA) launched an offensive to take over Tripoli. Since then, weapons have poured into the country from international actors supporting the vying factions on the ground in direct breach of the arms embargo imposed by the UN Security Council. The resulting violence has reportedly included the targeting of densely populated civilian areas and migrant detention centres, which may amount to war crimes.

The conflict has therefore been a focal point of LFJL's advocacy agenda as well as its documentation and monitoring work which feeds into accountability efforts as well as the Archive. The conflict has increased the risk to anyone working on sensitive matters, particularly related to human rights violations and international crimes. LFJL has therefore revised its project work to provide as much support and relief as possible to its staff and partners based on the ground. This means providing ongoing psychosocial support, hostile environment and digital security training as well as opportunities to retreat from the conflict through longer, slower paced workshops and network building events. LFJL also raised dedicated project funds to support relocation or other support costs for vulnerable human rights defenders.

Organisational Activities

LFJL secured funding for new project activities and additional core organisational costs over the course of the 2018-2019 period, namely:

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1. Funding for new project activities - LFJL sought financial support to enable further activities to be carried out, namely a significant new project that aims to increase the resilience of Libyan civil society by strengthening the foundations on which organisations are built.
2. Support for core organisational costs - LFJL's core support was provided by ongoing grants from the Sigrid Rausing Trust and the European Endowment for Democracy. Contributions to overheads were also included in project grants in order to support overhead costs proportionate to the performance of related activities.
3. Donations: LFJL is a registered charity and welcomes private donations from individuals, which are used to support activities and vital core costs. Following a reduction in the Charity's unrestricted core funding grants in early 2016, its Trustees agreed at a strategy meeting to place greater emphasis on generating unrestricted income through individual private donations. Since April 2018, LFJL has also worked to raise project focused grassroots crowd funding through its #routestojustice campaign, through which it will support migrants, who have been subject to human rights violations in Libya, with access to justice internationally by filing cases and submissions before international courts and human rights mechanisms.

Objectives for 2019-20

LFJL aims to continue its efforts with regards to the promotion of human rights and the establishment of the rule of law in Libya. It intends to pursue its objectives as set out in its Memorandum and Articles of Association through the following programme activities:

Research and Capacity Building - The Research and Capacity Building Programme will continue to contribute to policy and civil society thinking on human rights, the rule of law, and justice issues in Libya. The programme offers precise and informed recommendations, which LFJL builds into its work and shares with stakeholders through reports, workshops, and events. The programme regularly partners with civil society organisations, Libyan lawyers and activists, and world leading academic institutions to ensure its activities reflect a diverse range of perspectives and are of the highest quality.

Advocacy and Outreach - Alongside its own international advocacy activities, the Advocacy and Outreach Programme will continue to empower and collaborate with national non-governmental organisations (NGOs) so that they may also engage in such forums and pursue joint advocacy targets. The programme will continue to address the lack of public awareness of human rights principles and the value they offer through the production of informative public service announcements, media materials and podcasts on human rights issues. The programme is also seeking to engage Libya's youth in discussions concerning the importance of human rights and to develop their capacity as activists.

Accountability and Transitional Justice - The Accountability and Transitional Justice Programme will continue to grow SHIRA and the Archive, and advocate for the implementation of laws and policies that support accountability and a transitional justice mechanism that is objective, non-political and inclusive of all groups and communities in Libya. Over the next year, LFJL intends to expand its accountability work to take on cases related to ongoing crises for which there is currently no accountability: migrants, internally displaced persons and the missing. It will also work to encourage Libyan lawyers, activists and the public to engage with the ICC through training and outreach.

Financial Review

Over the 2018-19 financial year LFJL sought to continue to recover from the reduction in its core funding income in 2015-16 when two of its core grants were reduced or not renewed. As a result, LFJL diversified its funding streams for core income by moving to generate increased income from private donations and secure contributions to overheads from project grants in order to support overhead costs proportionate to the performance of related activities.

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During the financial year, the Charity received income of £686,342 (2018: £440,995) and had annual expenditure of £637,992 (2018: £395,767) giving net income for the year of £48,350 (2018: £45,228).

Reserves Policy

Almost all of LFJL's funding is either in general funding for its needs over a specified period or funding restricted to a specific project. In 2016, LFJL held a strategy meeting in order to establish a reserves policy, the aim being to set aside reserves for charitable use, with approval from the Trustees, during periods where anticipated income drops significantly. The meeting established an initial target of one month of operating costs to be secured by the 2016 calendar year end and for LFJL to continue to review its progress towards a preliminary total reserves target of 30% of annual operating costs.

LFJL seeks to contribute towards reserves from all new grant agreements where possible. As of 31 August 2019, LFJL had reserves of £152,678 (2018: £104,328) of which £38,903 (2018: £30,048) was restricted and £113,775 (2018: £74,280) was general funds. The £152,678 in reserves represents 24% of LFJL's annual operating costs and 80% of its total reserves target of 30%.

Going concern

The Trustees have considered the impact of COVID-19 on the Charity and have made contingency arrangements for all planned and anticipated activities for the foreseeable future. The Charity's income streams are expected to remain stable.

In light of the level of resources and having considered requirements going forwards, the Trustees are content that the Charity is a going concern and so have adopted the going concern basis in these financial statements which they consider to be appropriate for the period of at least 12 months from the date of signing these financial statements.

Principal Funding Sources

- The Sigrid Rausing Trust (core funding);
- The Swiss Federal Department of Foreign Affairs (Advocacy and Outreach Programme, Accountability and Transitional Justice Programme);
- The German Federal Foreign Office (Accountability and Transitional Justice); and
- Kingdom of the Netherlands Ministry of Foreign Affairs (Accountability and Transitional Justice Programme).

'Costs of Raising Funds' activities over the year included financial management of grants, training and recruitment, procurement, communications and engagement, and fundraising activities.

Structure, governance and management

Nature of governing document

Lawyers for Justice in Libya is a company limited by guarantee, incorporated on 15 August 2011. The Charity is governed by its Memorandum and Articles of Association, as amended. It was registered as a charity with the Charity Commission on 17 May 2013. In the event of the Charity being wound up, all members present and 12 months past are required to contribute an amount not exceeding £10.

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Trustees' Report

Recruitment and appointment of Trustees

The Charity currently has six trustees.

New trustees may be appointed by ordinary resolution of the members of the Charity or by a resolution of the directors of the Charity, provided that a trustee appointed by the directors must retire at the next annual general meeting unless re-elected at that meeting.

In any case where, as a result of death, bankruptcy or other events the Charity has no members and no directors, the Charities Commission, or its successor institution, or if no such institution exists, the personal representatives of the last member to have died have the right, by notice in writing, to appoint a person to be a director. Where two or more members die in circumstances rendering it uncertain who was the last to die, a younger member is deemed to have survived an older member.

Induction and training of Trustees

Incoming trustees receive a full induction that covers the Charity's mission, values and activities; the role of trustees; key policies; strategic plan; legal status and regulatory guidance; governance; and management.

Following appointment, all trustees receive information regarding their responsibilities under the Charities Act which they are required to read and evidence their comprehension of, and consent to, by means of signed declaration.

Organisational structure

The Trustees are responsible for the overall strategy, governance and operation of the Charity and the approval of the Board of Trustees is sought for all major decisions, including those regarding significant financial transactions, outside the day-to-day management of the Charity.

The Executive Director is authorised to act in the name of the Charity and on its behalf in connection with the day-to-day management of the Charity, and to do all such acts or things as in her sole and unfettered discretion she determines are necessary, desirable or appropriate, in connection with such management.

The Executive Director was assisted in the implementation of administrative and charitable activities in the year by the Director of Operations, Heads of Programmes, Operations Manager, one Senior Programmes Officer, two Programmes Officers and a Senior Legal Advisor based in the United Kingdom and one Head of Programmes and one Programmes Officer based in Libya. LFJL engages its affiliated Research Fellows for distinct pieces of research on topics related to their areas of interest and expertise.

LFJL aims to run a rolling voluntary internship programme that offers recent graduates and postgraduates the opportunity to gain hands on experience with a human rights NGO. Subject to office capacity, internships are typically offered on a three to four month term. When relevant staff positions become available, past and present interns will be given notice of such vacancies when they are advertised publicly. This enables the organisation to grow organically and to make use of knowledge acquired during internships.

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Trustees' Report

Risk management

The Trustees have given consideration to the major risks to which the Charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks.

The Trustees hold meetings on a regular basis in order to discuss significant financial, governance, operational, legal and reputational developments experienced or likely to be experienced by the Charity. During these meetings the identification of potential risks are raised. Strategies to mitigate identified risks are discussed by Trustees during these meetings and, where appropriate, resolutions are passed.

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Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Lawyers for Justice in Libya for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

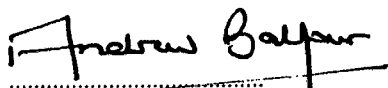
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements 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.

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.

Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the Charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the Trustees of the Charity on and signed on its behalf by:



Andrew Balfour
Chairperson of the Board of Trustees

12 May, 2020

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in Libya

Opinion

We have audited the financial statements of Lawyers for Justice in Libya (the 'Charity') for the year ended 31 August 2019, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's Trustees, 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 Charity's trustees 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2019 and of its results 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter Paragraph

The comparative figures for the 2017-18 financial year were subject to an independent examination and are therefore unaudited.

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Independent Auditor's Report to the Members of Lawyers for Justice in Libya

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in Libya

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 13), the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

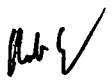
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Charity audit. We remain solely responsible for our audit opinion.


Lawyers for Justice in Libya

Independent Auditor's Report to the Members of Lawyers for Justice in Libya

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


.....
Robert Glazer (Senior Statutory Auditor)
For and on behalf of Ripe LLP, Statutory Auditor

9A Burroughs Gardens
London
NW4 4AU

Date: .....

Lawyers for Justice in Libya

Statement of Financial Activities for the Year Ended 31 August 2019 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

SOFA for the year-ended 31st August 2019

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations	3	154,823	-	154,823
Charitable activities	4	-	520,196	520,196
Other income	5	11,323	-	11,323
Total Income		<u>166,146</u>	<u>520,196</u>	<u>686,342</u>
Expenditure on:				
Raising funds	6	(20,316)	(17,006)	(37,322)
Charitable activities	7	(106,443)	(494,227)	(600,670)
Total Expenditure		<u>(126,759)</u>	<u>(511,233)</u>	<u>(637,992)</u>
Net income		39,387	8,963	48,350
Transfers between funds		<u>108</u>	<u>(108)</u>	<u>-</u>
Net movement in funds		39,495	8,855	48,350
Reconciliation of funds				
Total funds brought forward		<u>74,280</u>	<u>30,048</u>	<u>104,328</u>
Total funds carried forward	16	<u>113,775</u>	<u>38,903</u>	<u>152,678</u>

Lawyers for Justice in Libya

Statement of Financial Activities for the Year Ended 31 August 2019 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

SOFA for the year-ended 31 August 2018

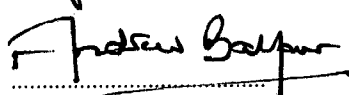
	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
Income and Endowments from:				
Donations	3	157,203	-	157,203
Charitable activities	4	-	283,792	283,792
Total Income		<u>157,203</u>	<u>283,792</u>	<u>440,995</u>
Expenditure on:				
Raising funds	6	(29,371)	(21,340)	(50,711)
Charitable activities	7	<u>(110,211)</u>	<u>(234,845)</u>	<u>(345,056)</u>
Total Expenditure		<u>(139,582)</u>	<u>(256,185)</u>	<u>(395,767)</u>
Net income		<u>17,621</u>	<u>27,607</u>	<u>45,228</u>
Net movement in funds		17,621	27,607	45,228
Reconciliation of funds				
Total funds brought forward		<u>56,659</u>	<u>2,441</u>	<u>59,100</u>
Total funds carried forward	16	<u>74,280</u>	<u>30,048</u>	<u>104,328</u>

All of the Charity's activities derive from continuing operations during the above two periods. There were no other recognised gains or losses other than those listed above and the net income for the year.

Lawyers for Justice in Libya
(Registration number: 07741132)
Balance Sheet as at 31 August 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	13	12,639	3,851
Current assets			
Debtors	14	18,457	5,239
Cash at bank and in hand		<u>407,344</u>	<u>312,978</u>
		425,801	318,217
Creditors: Amounts falling due within one year	15	<u>(285,762)</u>	<u>(217,740)</u>
Net current assets		<u>140,039</u>	<u>100,477</u>
Net assets		<u>152,678</u>	<u>104,328</u>
Funds of the Charity:			
Restricted funds		38,903	30,048
Unrestricted income funds			
Unrestricted funds		<u>113,775</u>	<u>74,280</u>
Total funds	16	<u>152,678</u>	<u>104,328</u>

The financial statements on pages 18 to 35 were approved by the Trustees, and authorised for issue on 12 May 2020 and signed on their behalf by:



Andrew Balfour
Chairperson of the Board of Trustees

Lawyers for Justice in Libya

Statement of Cash Flows for the Year Ended 31 August 2019

	Note	2019 £	2018 £
Cash flows from operating activities			
Net cash income		48,350	45,228
Adjustments to cash flows from non-cash items			
Depreciation	6	<u>4,325</u>	<u>1,283</u>
		52,675	46,511
Working capital adjustments			
(Increase)/decrease in debtors	14	(13,218)	10,850
Increase/(decrease) in creditors	15	21,540	(12,871)
Increase in deferred income		<u>46,482</u>	<u>23,185</u>
Net cash flows from operating activities		107,479	67,675
Cash flows from investing activities			
Purchase of tangible fixed assets	13	<u>(13,113)</u>	<u>(110)</u>
Net increase in cash and cash equivalents		94,366	67,565
Cash and cash equivalents at 1 September		<u>312,978</u>	<u>245,413</u>
Cash and cash equivalents at 31 August		<u><u>407,344</u></u>	<u><u>312,978</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2019

1 Charity status

Lawyers for Justice in Libya ("LFJL", the "Charity"), a public benefit entity and registered charity, is incorporated in England and Wales as a company limited by guarantee and consequently does not have share capital. Each member has undertaken to contribute to the assets in the event of winding up a sum not exceeding £10.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 1A) (effective 1 January 2015) - (Charities SORP (FRS 102 1A)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 1A) and the Companies Act 2006.

Basis of preparation

LFJL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£) and figures are shown to the nearest whole pound.

Going concern

The financial statements have been prepared on a going concern basis.

The Trustees have considered the impact of COVID-19 on the Charity and have made contingency arrangements for all planned and anticipated activities for the foreseeable future. The Charity's income streams are expected to remain stable.

The Trustees are content that the Charity is a going concern and so have adopted the going concern basis in these financial statements which they consider to be appropriate for the period of at least 12 months from the date of signing these financial statements.

Income and endowments

All income is included in the Statement of Financial Activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy.

Donations and legacies

Income arising from donations relates to fundraising and is credited to the Statement of Financial Activities when the criteria of entitlement and measurement have been met and receipt is probable.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2019

Deferred income

Income is only deferred when conditions have to be fulfilled before the Charity becomes entitled to it or where the donor has specified that the income is to be expended in a future period.

Investment income

Investment income is included when receivable.

Charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to performance and specific deliverables conditions is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when funding is received in advance of the commencement of the work being undertaken.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are appointed on an appropriate basis e.g. staff costs by the time spent, floor areas, per capita or estimated usage.

Raising funds

Costs of raising funds comprise the costs incurred in attracting voluntary income and costs incurred on activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure

Governance costs principally comprise of legal fees and auditor's fees and are allocated as part of support costs, according to the SORP 2015.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2019

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are capitalised and stated at cost less depreciation.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2019

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the Charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The net of all foreign exchange gains and losses is included in Expenditure on Charitable Activities.

Fund structure

Unrestricted funds are available for use at the Trustees's discretion in furtherance of the objectives of the Charity. Unrestricted funds are donations and other income received or generated for the objects of the Charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the management board for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial assets are derecognised when and only when (a) the contractual right to the cash flows from the financial asset expire or are settled, (b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or (c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs) unless the arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2019

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, which are described in this note, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. There are no critical accounting judgements or key sources of estimation uncertainty at the reporting date.

3 Donations

	Unrestricted funds £	Total 2019 £	Total 2018 £
The Sigrid Rausing Trust	84,753	84,753	149,686
Donations	8,545	8,545	7,517
Unrestricted portion of project income	61,525	61,525	-
	<u>154,823</u>	<u>154,823</u>	<u>157,203</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2019

4 Income from charitable activities

	Restricted funds £	Total 2019 £	Total 2018 £
The Swiss Confederation	115,174	115,174	157,097
Royal Kingdom of the Netherlands	100,071	100,071	52,115
CFLI Canada	13,982	13,982	13,408
Dignity	108	108	2,315
Libya Transition Initiative	451	451	(56)
The German Federal Foreign Office	274,442	274,442	-
European Endowment for Democracy	2,431	2,431	41,826
Euro-Mediterranean Human Rights Foundation	1,241	1,241	1,812
The Foundation to Promote Open Society	-	-	9,780
International Media Support	7,438	7,438	2,724
National Endowment for Democracy	-	-	2,511
Redress	4,858	4,858	260
	<u>520,196</u>	<u>520,196</u>	<u>283,792</u>

5 Other income

	Unrestricted funds £	Total 2019 £
Rental income	<u>11,323</u>	<u>11,323</u>

6 Expenditure on raising funds

	Direct and support costs £	Total 2019 £	Total 2018 £
Allocated support costs	<u>37,322</u>	<u>37,322</u>	<u>50,711</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2019

7 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Allocated support costs	78,362	80,162	158,524	77,261
Staff costs	7,937	242,303	250,240	192,645
Project expenses	-	171,373	171,373	69,755
Project expenses	19,973	-	19,973	3,586
Incidental travel costs	-	389	389	-
Incidental travel costs	171	-	171	1,640
Website design	-	-	-	169
	<u>106,443</u>	<u>494,227</u>	<u>600,670</u>	<u>345,056</u>

8 Analysis of support costs

Support costs included in raising funds expenditure

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Staff costs	101	15,287	15,388	16,837
Administration expenses	7,776	1,719	9,495	7,186
IT expenses	7	-	7	4,924
Governance costs	<u>12,432</u>	<u>-</u>	<u>12,432</u>	<u>21,764</u>
	<u>20,316</u>	<u>17,006</u>	<u>37,322</u>	<u>50,711</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2019

Support costs included in charitable activities expenditure

	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
Staff costs	19,222	60,153	79,375	39,490
Administration expenses	41,349	13,788	55,137	29,131
IT expenses	51	-	51	2,185
Governance costs	17,740	6,221	23,961	6,455
	<u>78,362</u>	<u>80,162</u>	<u>158,524</u>	<u>77,261</u>

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2019 £	2018 £
Audit fees	9,000	-
Depreciation of fixed assets	4,325	1,283
Foreign currency losses	-	3,029
Trustees' remuneration	-	55,121
Remuneration for independent examination	-	3,000
Operating lease payments: Land and buildings	<u>30,000</u>	<u>30,001</u>

10 Trustees remuneration and expenses

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2019 £	2018 £
Staff costs during the year were:		
Wages and salaries	<u>265,628</u>	<u>209,482</u>

The monthly average number of persons (including senior management team) employed by the Charity during the year expressed as full time equivalents was as follows:

	2019 No	2018 No
Direct charitable work	8	6
Administrative	<u>1</u>	<u>1</u>
	<u>9</u>	<u>7</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2019

The number of employees whose emoluments fell within the following bands was:

	2019 No
£60,001 - £70,000	<u>1</u>

The total employee benefits of the key management personnel of the Charity were £88,854 (2018 - £112,403).

12 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Fixtures and Fittings £	Computer equipment £	Total £
Cost			
At 1 September 2018	12,250	11,331	23,581
Additions	<u>4,144</u>	<u>8,969</u>	<u>13,113</u>
At 31 August 2019	<u>16,394</u>	<u>20,300</u>	<u>36,694</u>
Depreciation			
At 1 September 2018	10,677	9,053	19,730
Charge for the year	<u>1,430</u>	<u>2,895</u>	<u>4,325</u>
At 31 August 2019	<u>12,107</u>	<u>11,948</u>	<u>24,055</u>
Net book value			
At 31 August 2019	<u>4,287</u>	<u>8,352</u>	<u>12,639</u>
At 31 August 2018	<u>1,573</u>	<u>2,278</u>	<u>3,851</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2019

14 Debtors

	2019 £	2018 £
Accrued income	11,114	3,864
Other debtors	7,343	1,375
	<u>18,457</u>	<u>5,239</u>

15 Creditors: amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	9,137	-
Other creditors	968	565
Accruals	15,000	3,000
Deferred income	260,657	214,175
	<u>285,762</u>	<u>217,740</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2019

16 Funds

	Balance at 1 September 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2019 £
Unrestricted funds					
<i>General</i>					
General funds	74,280	166,146	(126,759)	108	113,775
Restricted funds					
The Swiss Confederation	23,443	115,174	(116,154)	-	22,463
Foundation to Promote Open Society	1,467	-	-	-	1,467
Oak Foundation	61	-	-	-	61
Arab Human Rights Fund	1,987	-	-	-	1,987
Libya Transition Initiative	216	451	-	-	667
Royal Kingdom of the Netherlands	-	100,071	(92,978)	-	7,093
National Endowment for Democracy	2,360	-	-	-	2,360
Redress	(144)	4,858	(6,170)	-	(1,456)
European Endowment for Democracy	-	2,431	-	-	2,431
Euro-Mediterranean Human Rights Foundation	-	1,241	-	-	1,241
International Media Support	678	7,438	(7,433)	-	683
CFLI Canada	(20)	13,982	(14,067)	-	(105)
Dignity	-	108	-	(108)	-
The German Federal Foreign Office	-	274,442	(274,431)	-	11
Total restricted funds	30,048	520,196	(511,233)	(108)	38,903
Total funds	104,328	686,342	(637,992)	-	152,678

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2019

	Balance at 1 September 2017 £	Incoming resources £	Resources expended £	Balance at 31 August 2018 £
Unrestricted funds				
<i>General</i>				
General funds	56,659	157,204	(139,583)	74,280
Restricted funds				
The Swiss Confederation	363	157,098	(134,018)	23,443
Foundation to Promote Open Society	-	9,780	(8,313)	1,467
Oak Foundation	61	-	-	61
Arab Human Rights Fund	1,987	-	-	1,987
Libya Transition Initiative	234	(56)	38	216
Royal Kingdom of the Netherlands	-	52,115	(52,115)	-
National Endowment for Democracy	(60)	2,510	(90)	2,360
Redress	(144)	261	(261)	(144)
European Endowment for Democracy	-	41,826	(41,826)	-
Euro-Mediterranean Human Rights Foundation	-	1,812	(1,812)	-
International Media Support	-	2,723	(2,045)	678
CFLI Canada	-	13,408	(13,428)	(20)
Dignity	-	2,315	(2,315)	-
Total restricted funds	<u>2,441</u>	<u>283,792</u>	<u>(256,185)</u>	<u>30,048</u>
Total funds	<u><u>59,100</u></u>	<u><u>440,996</u></u>	<u><u>(395,768)</u></u>	<u><u>104,328</u></u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2019

Purposes of restricted funds

Restricted income received during the year was used in compliance with grant conditions for the following purposes:

Foundation to Promote Open Society

To promote human rights and the establishment of accountable, democratic structures in transitional Libya by enhancing the independence of judiciary, pursuing advocacy, and raising public awareness about laws and governing models to augment active citizen engagement.

National Endowment for Democracy, International Media Support and the Libya Transition Initiative

Contribution to promote public awareness of the value of freedom of expression in Libya, develop the capacity of key freedom of expression stakeholders and to advocate for the adherence of legal measures in Libya with international human rights law and best practices.

Redress, Dignity, and the Libyan Transition Initiative

Contribution to anti-torture and enforced disappearance activities - to promote awareness of the absolute prohibition of torture and enforced disappearance amongst all Libyans, develop the capacity of lawyers and doctors responding to the legal and rehabilitative needs of survivors of these crimes, to engage national actors to improve the adequacy of state response and policy concerning violations and to carry out strategic litigation to encourage the amendment of harmful state practice.

The Swiss Confederation

Contribution to the Advocacy and Outreach Programme - to ensure that core human rights concerns are a priority consideration during the decision making processes of domestic, regional and international institutions.

The Swiss Confederation and The Royal Kingdom of the Netherlands

Contribution to the Accountability and Transitional Justice Programme - to work with and support actors in Libya to document human rights violations and store them securely so that they may be used as evidence in future truth and reconciliation efforts.

CFLI Canada

Contribution to outreach activities aiming to foster engagement among students and young people in transitional justice and international law through a mooted competition.

The German Federal Foreign Office

Contribution to the Accountability and Transitional Justice and Advocacy and Outreach Programmes for work to promote accountability for international crimes using international mechanisms alongside efforts to build the capacity of and opportunities for grassroots partners to engage with such mechanisms.

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Notes to the Financial Statements for the Year Ended 31 August 2019

17 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	12,639	-	12,639
Current assets	386,790	39,011	425,801
Current liabilities	<u>(285,762)</u>	<u>-</u>	<u>(285,762)</u>
Total net assets	<u>113,667</u>	<u>39,011</u>	<u>152,678</u>

18 Analysis of net funds

	At 1 September 2018 £	Cash flow £	At 31 August 2019 £
Cash at bank and in hand	312,978	94,366	407,344
Net debtors	<u>312,978</u>	<u>94,366</u>	<u>407,344</u>

19 Related party transactions

There were no related party transactions during the year (2018 - £7,200).