

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 2022

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

Lawyers for Justice in Libya

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 13
Independent Auditors' Report	14 to 17
Statement of Financial Activities	18 to 19
Balance Sheet	20
Statement of Cash Flows	21
Notes to the Financial Statements	22 to 35

Lawyers for Justice in Libya

Reference and Administrative Details

Trustees	Andrew Balfour
	Mervet Mhanni
	Lutz Oette
	Mariam Elhadri
	Ghazi Gheblawi (appointed 25 January 2023)
	Fayruz Abdulhadi (appointed 3 May 2023)
Key Management Personnel	Elham Saudi, Executive Director
	Fatou Kane, Finance Director (commenced 3 October 2022)
	Chloe Dennis, Director of Operations (resigned 31 August 2022)
Principal Office	Unit 30, The Studios 8 Hornsey Street London N7 8EG
Registered Office	8 Blackstock Mews Islington London N4 2BT
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 Board of Trustees (the **Board** or the **Trustees**) presents its annual report and financial statements for the year ended 31 August 2022. This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' regime, and correspondingly exemption has been taken from preparing a Strategic Report.

Objectives and activities

Aims and objectives

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 the 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;

Lawyers for Justice in Libya

Trustees' Report

- (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;
- (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 189-190 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.

Lawyers for Justice in Libya

Trustees' Report

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 and regional 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

LFJL continued to prioritise developing the capacity of civil society groups to engage and make use of human rights mechanisms. LFJL further 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 Law in a holistic fashion, encouraging activities to complement one another and working to grow from previous experiences in order to promote greater impact. This year, communications at LFJL became a stand-alone department, with a strategy to elevate its efforts to reach its audience. LFJL primarily pursues its objectives through seven 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 online and in person 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.

Lawyers for Justice in Libya

Trustees' Report

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 targeted campaigns, the release of films, podcasts and reports on human rights related issues, direct engagement through events and online activities, as well as regular press statements and Op-Eds.

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.

Transitional Justice

Through its transitional justice initiatives, LFJL strives for remedies and reparations through legislation and state mechanisms which prioritise the role of laws to create spaces for inclusive discussions on how to address these issues.

Support for human rights defenders at risk

LFJL operates the Ali Nouh Fund for Human Rights Defenders which is set up so that human rights defenders can apply to receive urgent assistance if they are at risk due to their human rights work. The fund is an important resource for human rights defenders in Libya, especially given the increasingly shrinking space for civil society.

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.

Lawyers for Justice in Libya

Trustees' Report

Achievements and performance

Law

Building on the restructuring of the Law Programme, the Charity strengthened its casework and litigation capacity, including by formalising case selection criteria, and strengthening client care standards. Together with its partners, the Charity filed cases before the UN Human Rights Committee and several UN Special Procedures. It received a positive decision from the UN Working Group on Arbitrary Detention in one of its cases, finding Libya responsible for the arbitrary arrest and detention of its client, and for his ill-treatment in detention. The Charity also worked towards the implementation of the Working Group's recommendations, including compensation for the Charity's client and his family.

The Charity also strengthened its and its partners' capacity to pursue criminal accountability for crimes in Libya. It developed tailored guides on the use of universal jurisdiction (UJ). These guides include a chapter on best practices, as well as country-specific chapters on filing UJ complaints in France, Germany, Italy, Switzerland and the United States.

All documentation underpinning the Charity's accountability work is safely uploaded and stored in the Charity's archive. The Charity has reviewed our archive to make it more impactful for ongoing accountability efforts, in addition to transitional justice initiatives in the future.

Research and Capacity Building

Meanwhile, the Research and Capacity Building programme expanded its research and documentation network in Libya to reach 75 partners, across Libya's three regions. The partners are 50% women and are inclusive of minority groups. The Charity trained and mentored its partners on ethical, victim-centred investigative research, advocacy and strategic litigation.

The network benefited from the Charity's e-learning platform, Adala Academy, which includes 'core' courses on international human rights law, international humanitarian law, international criminal law, and complaints mechanisms, and 'specialist' courses, including on Sexual and Gender Based Violence (**SGBV**) in armed conflict contexts including online violence. The e-learning is complemented by in-person workshops.

The mentoring included supporting partners to document over 20 cases, 12 of which were submitted to international mechanisms.

The Charity launched its CSO Academy, training members of Libyan civil society on establishing and running NGOs, including on developing mission statements, financial and project management, risk assessments and fundraising.

Reports published this year include:

- ["Justice is the only way forward": Perceptions of justice in Libya ten years on](#)
- [Enshrining Impunity: A decade of international engagement in Libya](#)
- [Victim Voices at the International Criminal Court](#)

The Charity continued to contribute to the draft law on protecting women from violence, including in bringing the definition of rape in line with international law and standards.

Lawyers for Justice in Libya

Trustees' Report

Advocacy and Outreach Programme

In parallel, the Advocacy and Outreach Programme worked to advocate the cases and research themes at the domestic, regional and international levels, including:

- Successfully advocating the extension of the mandate of the international fact-finding mission on Libya (the **FFM**) in coalition with local and international organisations;
- Assisting the FFM to access key stakeholders and supporting its consideration of sensitive human rights issues;
- Submitting an Article 15 Communication to the International Criminal Court (the **ICC**) on crimes committed against migrants and refugees in Libya that may amount to crimes against humanity and publishing a complementary report;
- Advocating the ICC to investigate crimes committed in Libya, including meeting the Deputy Prosecutor to discuss how to improve the work of the ICC in particular with regard to cooperating with civil society;
- Advocating United Nations Special Procedures around submissions made and asking for visits by special rapporteurs (**SRs**); the SR on violence against women conducted a country visit to Libya in December 2022 and her report is due in June 2023;
- Coordinating with our partners on joint advocacy, expanding our advocacy focus to train and mentor them on international advocacy; and
- Advocating for greater protection of civil society, including briefing the UNSC and contributing to the first UNSC open debate on protecting the participation of women in peace and security processes.

Communications

Communications became a stand-alone department with a strategy to elevate the Charity's efforts to reach its audiences. The Charity shared its messaging and work through targeted outputs on various mediums, including:

- New seasons of each of the Charity's 'Haqani' and 'Libya Matters' podcasts.
 - An op-ed in The New Humanitarian on the role of international actors in exacerbating the human cost of Libya's conflicts, to accompany the launch of our report 'Enshrining impunity: A decade of international engagement in Libya'.
 - An interactive map on the journey of a refugee through Libya, to disseminate the findings of its report 'No Way Out: Migrants and refugees trapped in Libya face crimes against humanity'.
 - 13 English and 11 Arabic statements around key messages and advocacy targets.
 - Several online events including those hosted by Friedrich-Ebert-Stiftung, The Open University, Human Rights Watch and the Berghof Foundation.
- Over 1,400 new followers across its platforms.

Challenges

The security situation in Libya continues to significantly challenge the sensitive aspects of LFJL's work, with the Internal Security Apparatus (the **ISA**) and the Civil Society Commission systematically targeting members of NGOs and INGOs. In an intensification of the scrutiny on civil society, the Charity has increased its security training to partners, put in place further safeguarding measures and made its Ali Nouh Fund for HRDs available to more people at risk.

Lawyers for Justice in Libya

Trustees' Report

The risk has expanded into Tunisia with ISA agents recently infiltrating workshops of an INGO in Tunis. Partners and team members of the Charity have also been harassed by Tunisian authorities in the aftermath of the instability in Tunisia. The Charity continues to monitor and is researching alternative locations for convening and has instructed security experts to provide recommendations for the way forward.

Organisational Activities

The Charity continued its fundraising activities for new project activities and additional core organisational activities over the course of the 2021-2022 period, namely:

1. **Funding for new project activities** - The Charity sought financial support to enable further activities to be carried out, namely new projects that aim to increase the resilience of Libyan civil society by strengthening the foundations on which organisations are built and to increase accountability for human rights violations in Libya.

2. **Support for core organisational activities** - The Charity's core support was provided by an ongoing grant from the Sigrid Rausing Trust. Contributions to overheads were also included in project grants in order to support overhead costs proportionate to the performance of related activities.

3. **Donations** - The Charity is a registered charity and has welcomed solicited and non-solicited private donations from individuals, which are used to support activities and vital core costs. Since April 2018, LFJL has 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 2022-23

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 Articles of Association through the following 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. The programme is looking forward to growing its e-learning platform, Adala Academy, to ensure more reach for its capacity building activities and to holding the annual CSO Academy aimed at supporting the building of professional and resilient CSOs in Libya.

Advocacy and Outreach - Alongside its own international advocacy activities, the Advocacy and Outreach Programme will continue to empower and collaborate with national 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, with support of the Communications Department, through the production of informative multimedia campaigns, media materials and podcasts on human rights issues. The programme, recognising the importance of the fact-find mission in documenting violations and crimes in Libya since 2016, will work to promote the extension of its mandate.

Lawyers for Justice in Libya

Trustees' Report

Law - The Law Programme will continue to grow and develop LFJL's networks and its Human Rights 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. In particular, LFJL will continue to engage with the FFM to bring to light conflict related crimes and take steps towards ending impunity in line with the FFM's mandate to preserve evidence and document violations of human rights and international humanitarian law. LFJL will also continue to expand its accountability work to take on cases relating to ongoing crises for which there is currently no accountability: migrants, sexual gendered based violence and violations in places of detention.

Financial Review

Over the 2021-22 financial year LFJL continued to diversify its funding streams for core income by seeking to increase income from private donations and to secure contributions to overheads from project grants in order to support overhead costs proportionate to the performance of related activities. These initiatives were realised over the course of the year, as the Charity successfully engaged new project funding across all its programming.

During the financial year, the Charity received income of £748,283 (2021: £1,139,167) and had annual expenditure of £1,079,938 (2021: £755,839) giving a deficit for the year of £331,655 (2021: surplus of £383,328).

The deficit shown for this accounting period is due to income recognised in the 2020-2021 financial year, and credited to restricted funds, being drawn down (in accordance with the terms of the relevant grants) to cover multi-year activities, including in this accounting period.

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. The aim of our reserves policy is to set aside reserves for charitable use during periods where anticipated income drops significantly. Our objective is to hold total reserves of 30% of annual operating costs. The Board keeps this objective under periodic review.

As of 31 August 2022, LFJL had reserves of £182,362 (2021: £253,527). This represents 17% of LFJL's annual operating costs (2021: 34%).

Going concern

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);
- Kingdom of the Netherlands Ministry of Foreign Affairs (Accountability and Transitional Justice Programme);
- The German Federal Foreign Office (Accountability and Transitional Justice Programme); and
- The International Center for Transitional Justice (ICTJ) (Research and Capacity Building and Accountability and Transitional Justice Programmes).
- Dignity (Support CSO Libyan and Actors engaged in the fight against Torture)
- European Endowment for Democracy (core funding)
- REDRESS (Enforced Disappearances)

Lawyers for Justice in Libya

Trustees' Report

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

Structure, Governance and Management

Nature of governing document

LFJL 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.

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 and must not be taken into account by the directors who are to retire by rotation.

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 approval of the Charity's administrative actions and conduct. Their approval is notably sought by the Executive Director prior to significant financial transactions, including in relation to employment of key staff.

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 Programme, Finance and Development Manager, Senior Investigator, Operations Officer, Senior Programmes Officers, Programmes Officers and a Communications Manager based in the United Kingdom and one consultant coordinator based in Libya and a Senior Investigator in Tunisia. LFJL also engages members of its pool of Research Fellows to produce distinct pieces of research relating to their areas of expertise.

Lawyers for Justice in Libya

Trustees' Report

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-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.

Relationship with collaborative partners

Throughout the reporting period, LFJL worked closely with several civil society organisations. The continuing support of the International Federation for Human Rights helped LFJL to benefit from this organisation's international advocacy experience and enables LFJL to undertake joint engagement activities at the Human Rights Council, including in relation to our joint report and Article 15 Communication to the International Criminal Court on abuses against migrants in Libya amounting to crimes against humanity. LFJL continued its partnership with ICTJ on independent investigative mechanisms, accountability efforts and research into transitional justice issues in Libya.

LFJL's ongoing collaboration with anti-torture and enforced disappearance project partners REDRESS has enabled LFJL to benefit from experience in carrying out related activities, to exchange knowledge on developments in Libya freely and to carry out joint advocacy and accountability activities and hold joint training workshops.

LFJL's collaboration with SaferWorld, including in relation to research around the role of international actors in enshrining impunity in Libya, has allowed LFJL to benefit from that organisation's experience in advocacy around matters of security and counter-terrorism.

The security situation in Libya remained unstable over the past year, with multiple attacks being documented against civil society members, legal professionals and human rights activists. LFJL is mindful of its public activities in Libya in order to mitigate risks to partners, agents and Charity beneficiaries.

Major risks and management of those risks

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 potential risks are raised. Strategies to mitigate identified risks are discussed by Trustees during these meetings and, where appropriate, resolutions are passed.

Lawyers for Justice in Libya

Trustees' Report

Statement of Responsibilities

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.

Lawyers for Justice in Libya

Trustees' Report

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.

Reappointment of auditor

The auditors Ripe LLP are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

31 May 2023 | 10:39 BST

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

DocuSigned by:

.....F212C8256B77424.....
Andrew Balfour
Chairperson of the Board of Trustees

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 2022, 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).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2022 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.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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.

Lawyers for Justice in Libya

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

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.

Responsibilities of Trustees

As explained more fully in the [set out on page 12], 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:

Lawyers for Justice in Libya

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

- 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.

We design procedures and tests in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

We obtain an understanding of the legal and regulatory frameworks that are applicable to the entity by reviewing the Companies Act 2006 and Charities SORP - FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

We make enquiries of management and those charged with governance around actual and potential litigation and claims.

We review financial statement disclosures and test to supporting documentation to assess compliance.

We audit the risk of management override of controls and evaluate the business rationale of significant transactions outside the normal course of business.

- 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.

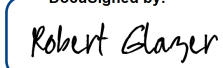
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Lawyers for Justice in Libya

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

Use of our report

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.

DocuSigned by:

.....5CE8C981BFB843C.....
Robert Glazer (Senior Statutory Auditor)
For and on behalf of Ripe LLP, Statutory Auditor

9A Burroughs Gardens
London
NW4 4AU

31 May 2023 | 12:21 BST
Date:.....

Lawyers for Justice in Libya

Statement of Financial Activities for the Year Ended 31 August 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

<i>SOFA for the year-ended 31 August 2022</i>	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations	2	165,496	-	165,496
Charitable activities	3	-	576,787	576,787
Other income	4	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Total Income		<u>171,496</u>	<u>576,787</u>	<u>748,283</u>
Expenditure on:				
Raising funds		(13,399)	(27,774)	(41,173)
Charitable activities	5	<u>(290,518)</u>	<u>(748,247)</u>	<u>(1,038,765)</u>
Total Expenditure		<u>(303,917)</u>	<u>(776,021)</u>	<u>(1,079,938)</u>
Net expenditure		(132,421)	(199,234)	(331,655)
Transfers between funds		<u>61,255</u>	<u>(61,255)</u>	<u>-</u>
Net movement in funds		(71,166)	(260,489)	(331,655)
Reconciliation of funds				
Total funds brought forward		<u>253,528</u>	<u>380,119</u>	<u>633,647</u>
Total funds carried forward	11	<u><u>182,362</u></u>	<u><u>119,630</u></u>	<u><u>301,992</u></u>

Lawyers for Justice in Libya

Statement of Financial Activities for the Year Ended 31 August 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

<i>SOFA for the year-ended 31 August 2021</i>	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations	2	175,832	-	175,832
Charitable activities	3	-	947,735	947,735
Other income	4	<u>15,600</u>	<u>-</u>	<u>15,600</u>
Total Income		<u>191,432</u>	<u>947,735</u>	<u>1,139,167</u>
Expenditure on:				
Raising funds		(14,892)	(38,375)	(53,267)
Charitable activities	5	<u>(89,735)</u>	<u>(612,837)</u>	<u>(702,572)</u>
Total Expenditure		<u>(104,627)</u>	<u>(651,212)</u>	<u>(755,839)</u>
Net income		86,805	296,523	383,328
Transfers between funds		<u>(14,396)</u>	<u>14,396</u>	<u>-</u>
Net movement in funds		72,409	310,919	383,328
Reconciliation of funds				
Total funds brought forward		<u>181,118</u>	<u>69,200</u>	<u>250,318</u>
Total funds carried forward	11	<u><u>253,527</u></u>	<u><u>380,119</u></u>	<u><u>633,646</u></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.

The funds breakdown for 2021 is shown in note 11.

Lawyers for Justice in Libya
(Registration number: 07741132)
Balance Sheet as at 31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	-	7,110
Current assets			
Debtors	12	129,227	456,178
Cash at bank and in hand		<u>259,008</u>	<u>219,089</u>
		388,235	675,267
Creditors: Amounts falling due within one year	16	<u>(86,243)</u>	<u>(48,731)</u>
Net current assets		<u>301,992</u>	<u>626,536</u>
Net assets		<u><u>301,992</u></u>	<u><u>633,646</u></u>
Funds of the Charity:			
Restricted funds		119,630	380,118
Unrestricted income funds			
Unrestricted funds		<u>182,362</u>	<u>253,527</u>
Total funds	11	<u><u>301,992</u></u>	<u><u>633,645</u></u>

The financial statements on pages 18 to 35 were approved by the Trustees, and authorised for issue on 31 May 2023, 10:39 BST and signed on their behalf by:

DocuSigned by:

F217C8255B77424.....
 Andrew Balfour
 Chairperson of the Board of Trustees

Lawyers for Justice in Libya

Statement of Cash Flows for the Year Ended 31 August 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash (expenditure)/income		(331,655)	383,328
Adjustments to cash flows from non-cash items			
Depreciation		<u>7,111</u>	<u>2,369</u>
		(324,544)	385,697
Working capital adjustments			
Decrease/(increase) in debtors	12	326,951	(341,501)
Increase in creditors	16	37,512	36,417
Decrease in deferred income		<u>-</u>	<u>(132,403)</u>
Net cash flows from operating activities		<u>39,919</u>	<u>(51,790)</u>
Net increase/(decrease) in cash and cash equivalents		39,919	(51,790)
Cash and cash equivalents at 1 September		<u>219,089</u>	<u>270,879</u>
Cash and cash equivalents at 31 August		<u><u>259,008</u></u>	<u><u>219,089</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 2022

1 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 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.

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.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

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.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees's meetings and reimbursed expenses.

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.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

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 2022

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.

Pensions and other post retirement obligations

The Charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the Charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

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 made. 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.

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.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

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.

2 Donations

	Unrestricted funds £	Total 2022 £	Total 2021 £
The Sigrid Rausing Trust	150,000	150,000	120,000
Donations	209	209	5,014
Unrestricted portion of project income	15,287	15,287	50,818
	<u>165,496</u>	<u>165,496</u>	<u>175,832</u>

3 Income from charitable activities

	Restricted funds £	Total 2022 £	Total 2021 £
Gift Aid tax reclaimed	7,425	7,425	774
The Swiss Confederation	98,295	98,295	(4,786)
Royal Kingdom of the Netherlands	-	-	(142)
Dignity	101,379	101,379	68,793
Saferworld	7,638	7,638	1,408
International Centre for Transitional Justice	206,383	206,383	108,521
The German Federal Foreign Office	47,697	47,697	713,890
European Endowment for Democracy	40,628	40,628	-
International Media Support	16,734	16,734	28,426
REDRESS	50,608	50,608	25,805
International Federation for Human Rights	-	-	5,046
	<u>576,787</u>	<u>576,787</u>	<u>947,735</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

4 Other income

	Unrestricted funds £	Total 2022 £	Total 2021 £
Rental income	6,000	6,000	15,600

5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Note				
Allocated support costs	103,537	134,326	237,863	153,217
Staff costs	165,185	269,768	434,953	424,169
Project expenses	4,485	339,652	344,137	111,753
Travel costs	480	9,019	9,499	1,389
Foreign currency (gains)/losses	7,321	(7,518)	(197)	274
Website design	-	-	-	1,770
Governance costs	9,510	3,000	12,510	10,000
	<u>290,518</u>	<u>748,247</u>	<u>1,038,765</u>	<u>702,572</u>

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Audit fees				
Audit of the financial statements	9,510	3,000	12,510	10,000
	<u>9,510</u>	<u>3,000</u>	<u>12,510</u>	<u>10,000</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

Support costs included in charitable activities expenditure

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Staff costs	64,060	99,895	163,955	85,490
Administration expenses	24,202	27,234	51,436	63,302
IT expenses	1,357	3,121	4,478	2,191
Legal and professional fees	6,808	4,076	10,884	(136)
Depreciation on tangible assets	7,110	-	7,110	2,370
	<u>103,537</u>	<u>134,326</u>	<u>237,863</u>	<u>153,217</u>

7 Auditors' remuneration

	2022 £	2021 £
Audit of the financial statements	<u>12,510</u>	<u>10,000</u>

8 Trustees remuneration and expenses

During the year the Charity made nil transactions with Trustees.

2021: £14 of expenses were reimbursed to Trustees during the year.

No Trustees, nor any persons connected with them, have received any remuneration from the Charity during the year.

No Trustees have received any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	417,353	416,926
Social security costs	41,661	41,829
Pension costs	8,634	8,754
	<u>467,648</u>	<u>467,509</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

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:

	2022 No	2021 No
Direct charitable work	10	9
Administrative	1	1
	<u>11</u>	<u>10</u>

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

	2022 No	2021 No
£80,001 - £90,000	<u>1</u>	<u>1</u>

The total employee benefits of the key management personnel of the Charity were £152,835 (2021 - £140,794).

10 Tangible fixed assets

	Fixtures and Fittings £	Total £
Cost		
At 1 September 2021	<u>36,694</u>	<u>36,694</u>
At 31 August 2022	<u>36,694</u>	<u>36,694</u>
Depreciation		
At 1 September 2021	29,584	29,584
Charge for the year	<u>7,110</u>	<u>7,110</u>
At 31 August 2022	<u>36,694</u>	<u>36,694</u>
Net book value		
At 31 August 2022	<u>-</u>	<u>-</u>
At 31 August 2021	<u>7,110</u>	<u>7,110</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

11 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2022 £
Unrestricted funds					
<i>General</i>					
General funds	253,527	171,499	(303,918)	61,254	182,362
Restricted funds					
The Swiss Confederation	-	98,295	(80,381)	(2,118)	15,796
Royal Kingdom of the Netherlands	4,484	-	(1,182)	(3,302)	-
National Endowment for Democracy	927	-	2,223	(3,150)	-
REDRESS	766	50,608	(51,374)	-	-
European Endowment for Democracy	-	40,627	(25,180)	-	15,447
International Media Support	2,342	16,734	(11,612)	-	7,464
DIGNITY	11,408	101,378	(69,951)	(7,697)	35,138
The German Federal Foreign Office	335,783	47,697	(333,752)	(19,125)	30,603
International Centre for Transitional Justice	20,058	206,383	(192,452)	(33,989)	-
Saferworld	-	7,639	(8,973)	1,334	-
International Federation for Human Rights	3,710	-	(688)	(3,022)	-
Route to Justice	640	7,424	-	-	8,064
Ali Noah Funds	-	-	(2,697)	9,815	7,118
Total restricted funds	<u>380,118</u>	<u>576,785</u>	<u>(776,019)</u>	<u>(61,254)</u>	<u>119,630</u>
Total funds	<u><u>633,645</u></u>	<u><u>748,284</u></u>	<u><u>(1,079,937)</u></u>	<u><u>-</u></u>	<u><u>301,992</u></u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2021 £
Unrestricted funds					
<i>General</i>					
General funds	181,118	191,432	(104,626)	(14,397)	253,527
Restricted funds					
The Swiss Confederation	49,191	(4,786)	(56,328)	11,923	-
Royal Kingdom of the Netherlands	4,626	(142)	-	-	4,484
National Endowment for Democracy	1,151	-	(224)	-	927
REDRESS	-	25,806	(25,040)	-	766
International Media Support	683	28,425	(26,766)	-	2,342
DIGNITY	594	68,793	(57,979)	-	11,408
The German Federal Foreign Office	12,955	678,967	(356,139)	-	335,783
International Centre for Transitional Justice	-	143,444	(123,386)	-	20,058
Saferworld	-	1,409	(3,883)	2,474	-
International Federation for Human Rights	-	5,046	(1,336)	-	3,710
Route to Justice	-	774	(134)	-	640
Total restricted funds	<u>69,200</u>	<u>947,736</u>	<u>(651,215)</u>	<u>14,397</u>	<u>380,118</u>
Total funds	<u><u>250,318</u></u>	<u><u>1,139,168</u></u>	<u><u>(755,841)</u></u>	<u><u>-</u></u>	<u><u>633,645</u></u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

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 moot 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.

Transfer between funds

Where a restricted fund is used to pay for core cost in accordance with the term of the relevant grant, a transfer is made from restricted to unrestricted funds.

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

12 Debtors

	2022 £	2021 £
Prepayments	-	2,507
Accrued income	120,619	445,065
Other debtors	8,608	8,606
	<u>129,227</u>	<u>456,178</u>

13 Taxation

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

14 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>7,110</u>	<u>2,370</u>

15 Pension and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £8,634 (2021 - £8,754).

Contributions totalling £1,453 (2021 - £3,032) were payable to the scheme at the end of the year and are included in creditors.

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	73,707	35,228
Other taxation and social security	1,083	471
Other creditors	1,453	3,032
Accruals	10,000	10,000
	<u>86,243</u>	<u>48,731</u>

Lawyers for Justice in Libya

Notes to the Financial Statements for the Year Ended 31 August 2022

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	General £	£	£
Current assets	233,376	154,858	388,234
Current liabilities	(51,014)	(35,228)	(86,242)
Total net assets	<u>182,362</u>	<u>119,630</u>	<u>301,992</u>

18 Post balance sheet event: Fraud

In October 2022, LFJL was the subject of online fraud which led to the redirection of funds in the amount of \$35,065.69 (£32,012.15). LFJL reported this isolated and unprecedented incident to the Charities Commission in accordance with its obligations. Internal and independent reviews of LFJL's email accounts found no failures and LFJL continues to take the necessary steps and seek advice to mitigate any potential loss resulting from this fraud.