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**LEGAL AID PRACTITIONERS GROUP**  
(A company limited by guarantee)

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**LEGAL AID PRACTITIONERS GROUP**  
**(A company limited by guarantee)**

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**COMPANY INFORMATION**

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<b>DIRECTORS</b>	Ms J S Beck Ms J A Bishop Ms L K Janes Ms N A Mackintosh Ms L R Phillips Ms B J Watkins
<b>REGISTERED NUMBER</b>	01786122
<b>REGISTERED OFFICE</b>	Pioneer House Vision Park Histon Cambridge CB24 9NL
<b>ACCOUNTANTS</b>	Lakin Rose Limited Chartered Accountants Pioneer House Vision Park Histon Cambridge CB24 9NL

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**LEGAL AID PRACTITIONERS GROUP**  
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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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The directors present their report and the financial statements for the year ended 31 December 2019.

**DIRECTORS**

The directors who served during the year were:

Ms J S Beck  
Ms J A Bishop  
Ms L K Janes (appointed 3 October 2019)  
Ms N A Mackintosh (appointed 3 October 2019)  
Ms L R Phillips (appointed 3 October 2019)  
Ms L Verity (resigned 3 October 2019)  
Ms B J Watkins  
Mr P Williams (resigned 3 October 2019)

**SMALL COMPANIES NOTE**

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on

and signed on its behalf.



20 October 2020

**Ms J A Bishop**  
Director

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**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF  
THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF LEGAL AID PRACTITIONERS GROUP  
FOR THE YEAR ENDED 31 DECEMBER 2019**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Legal Aid Practitioners Group for the year ended 31 December 2019 which comprise the statement of comprehensive income, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the board of directors of Legal Aid Practitioners Group, as a body, in accordance with the terms of our engagement letter dated 24 August 2020. Our work has been undertaken solely to prepare for your approval the financial statements of Legal Aid Practitioners Group and state those matters that we have agreed to state to the board of directors of Legal Aid Practitioners Group, as a body, in this report in accordance with ICAEW Technical Release TECH07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Legal Aid Practitioners Group and its board of directors, as a body, for our work or for this report.

It is your duty to ensure that Legal Aid Practitioners Group has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Legal Aid Practitioners Group. You consider that Legal Aid Practitioners Group is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or review of the financial statements of Legal Aid Practitioners Group. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**Lakin Rose Limited**

Chartered Accountants

Pioneer House  
Vision Park  
Histon  
Cambridge  
CB24 9NL  
Date:

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**LEGAL AID PRACTITIONERS GROUP**  
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**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Turnover	<b>248,832</b>	255,797
Administrative expenses	<b>(269,759)</b>	(240,463)
<b>Operating (loss)/profit</b>	<b>(20,927)</b>	15,334
Interest receivable and similar income	<b>102</b>	127
<b>(Loss)/profit before tax</b>	<b>(20,825)</b>	15,461
Tax on (loss)/profit	-	-
<b>(Loss)/profit for the financial year</b>	<b>(20,825)</b>	15,461

There was no other comprehensive income for 2019 (2018:£NIL).

The notes on pages 5 to 8 form part of these financial statements.

**LEGAL AID PRACTITIONERS GROUP**  
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**BALANCE SHEET**  
**AS AT 31 DECEMBER 2019**

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	4	823	69
		<u>823</u>	<u>69</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	26,918	52,138
Cash at bank and in hand		89,442	68,477
		<u>116,360</u>	<u>120,615</u>
Creditors: amounts falling due within one year	6	(34,103)	(16,779)
<b>Net current assets</b>		<u>82,257</u>	<u>103,836</u>
<b>Total assets less current liabilities</b>		<u>83,080</u>	<u>103,905</u>
<b>Net assets</b>		<u><u>83,080</u></u>	<u><u>103,905</u></u>
<b>Capital and reserves</b>			
Profit and loss account		83,080	103,905
		<u><u>83,080</u></u>	<u><u>103,905</u></u>

The directors consider that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on



20 October 2020

**Ms J A Bishop**  
Director

The notes on pages 5 to 8 form part of these financial statements.

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**LEGAL AID PRACTITIONERS GROUP**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**1. General information**

The company is a private company limited by guarantee and is incorporated in England and Wales. The address of its registered office is Lakin Rose Limited, Pioneer House, Vision Park, Histon, Cambridge, Cambridgeshire, CB24 9NL.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

Membership subscriptions are recognised in the period to which they relate.

Income relating to courses and events is recognised when the course or event takes place.

**2.3 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.



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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**2. Accounting policies (continued)**

**2.3 Tangible fixed assets (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	-	33% reducing balance
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

**2.4 Pensions**

**Defined contribution pension plan**

The company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**3. Employees**

The average monthly number of employees, including directors, during the year was 3 (2018 - 4).

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

**4. Tangible fixed assets**

	<b>Office equipment £</b>
<b>Cost or valuation</b>	
At 1 January 2019	2,503
Additions	873
At 31 December 2019	3,376
<b>Depreciation</b>	
At 1 January 2019	2,434
Charge for the year on owned assets	119
At 31 December 2019	2,553
<b>Net book value</b>	
At 31 December 2019	823
<i>At 31 December 2018</i>	69

**5. Debtors**

	<b>2019 £</b>	<i>2018 £</i>
Trade debtors	22,251	24,475
Other debtors	4,537	4,168
Prepayments and accrued income	130	23,495
	26,918	52,138

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**6. Creditors: Amounts falling due within one year**

	<b>2019</b>	<i>2018</i>
	<b>£</b>	<b>£</b>
Trade creditors	<b>1,527</b>	2,344
Other taxation and social security	<b>3,781</b>	2,071
Other creditors	<b>991</b>	200
Accruals and deferred income	<b>27,804</b>	12,164
	<b>34,103</b>	16,779

**7. Taxation**

The company is subject to corporation tax on its investment income and services it provides to non-members.

**8. Company status**

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

As at 31 December 2019 there were 322 members (*2018 - 311 members*).

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**DETAILED PROFIT AND LOSS ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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	<b>2019</b>	<i>2018</i>
	<b>£</b>	<i>£</i>
Turnover	<b>248,832</b>	<i>255,797</i>
<b>Gross profit</b>	<b>248,832</b>	<i>255,797</i>
<b>Less: overheads</b>		
Administration expenses	<b>(269,759)</b>	<i>(240,463)</i>
<b>Operating (loss)/profit</b>	<b>(20,927)</b>	<i>15,334</i>
Interest receivable	<b>102</b>	<i>127</i>
<b>(Loss)/Profit for the year</b>	<b>(20,825)</b>	<i>15,461</i>

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**SCHEDULE TO THE DETAILED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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	<b>2019</b>	<i>2018</i>
	<b>£</b>	<i>£</i>
<b>Turnover</b>		
Subscription income	<b>51,550</b>	<i>50,464</i>
Conference, dinners, LAPG Certificate in Practice Management and seminars	<b>44,215</b>	<i>72,656</i>
Sponsorship and ticket sales for awards ceremony	<b>42,324</b>	<i>48,814</i>
Contributions from members	<b>-</b>	<i>75</i>
Consultancy income	<b>1,250</b>	<i>-</i>
Grant income	<b>107,784</b>	<i>81,585</i>
Miscellaneous income	<b>1,709</b>	<i>2,203</i>
	<b>248,832</b>	<i>255,797</i>

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**SCHEDULE TO THE DETAILED ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019 £	2018 £
<b>Administration expenses</b>		
Staff salaries	123,984	109,175
Staff national insurance	10,655	8,090
Staff pension costs	2,857	1,463
Committee members' expenses	-	462
Conference and dinner expenses	22,364	8,916
Awards ceremony costs	50,889	40,363
Seminar costs (non grant fund)	5,688	15,934
Seminar costs (Future advice fund)	5,406	6,844
LAPG Certificate in Practice Management	7,535	9,900
All Party Parliamentary Group	8,142	5,370
Consultancy	8,460	600
Charitable donations	-	35
Travel and subsistence	233	437
Printing and stationery	642	505
Postage	15	-
Telephone and fax	413	331
Computer costs	3,866	5,068
General office expenses	1,289	1,484
Legal and professional	35	35
Accountancy	5,361	5,351
Recruitment costs	60	3,782
Bank charges	145	202
Sundry expenses	-	339
Rent	8,800	8,767
Insurances	515	477
Depreciation - equipment	119	35
Irrecoverable VAT	2,286	6,498
	<b>269,759</b>	<b>240,463</b>
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
<b>Interest receivable</b>		
Bank interest receivable	102	127
	<b>102</b>	<b>127</b>