



**The Canon Collins Educational  
and Legal Assistance Trust**

**Annual Report and Audited Financial  
Statements**

**31 December 2019**

Company Limited by Guarantee  
Registration Number: 04965891 (England and Wales)

Charity Registration Number 1102028

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## Reference and administrative information Year ended 31 December 2019

<b>Patron</b>	The Right Honourable Lord Peter Hain
<b>Board of Trustees</b>	John Battersby (Chair) Marjorie Ngwenya (Vice Chair) (Appointed 5th March 2019) Prof Maano Ramutsindela (Vice Chair) (Resigned 2 <sup>nd</sup> June 2019) David Holberton (Treasurer) Dr Kai Easton Emily Hayter (Resigned 6th March 2019) Lawson Naidoo Nicolette Naylor Mpho Makwana Keith Holdt Justice Mavedzenge Freyeni Kidane (Appointed 3rd January 2019)
<b>Chief Executive Officer</b>	Stuart Craig
<b>Company Secretary</b>	Roger Richards
<b>Registered address</b>	The Foundry, 17 Oval Way, London SE11 5RR
<b>Telephone</b>	0203 7700 395
<b>Web</b>	<a href="http://www.canoncollins.org.uk">www.canoncollins.org.uk</a>
<b>Company Registration Number</b>	04965891 (England and Wales)
<b>Charity Registration Number</b>	1102028
<b>Auditors</b>	Buzzacott LLP 130 Wood Street London, EC2V 6DL
<b>Bankers</b>	Triodos Bank Deanery Road Bristol, BS1 5AS  Lloyds Bank plc 19-20 Upper Street Islington London, N1 0PJ

## **INTRODUCTION**

The Board of Trustees presents the statutory report, together with the financial statements of The Canon Collins Educational and Legal Assistance Trust (CCELAT) for the year ended 31 December 2019.

The report has been prepared in accordance with Part VI of the Charities Act 2011.

The report is also the directors' report as required by s415 of the Companies Act 2006. All of the trustees are directors of the charitable company.

### **Overview of the Year**

The year 2019 was a successful one for the Trust. Three new scholarships for multiple years were made possible with the support of new donors: Pegasys, the Tom Queba Memorial Fund and the Joffe Trust. Our 2019 scholarship applicants have been of a typically high calibre, reflected in the awards made ([see page 11](#)). The Trust relocated its communications work to Johannesburg which has dramatically improved engagement with supporters, scholars and alumni. And several new trustees in influential positions in southern Africa have made a significant and invaluable contribution to the Trust ([see page 5](#)).

There was however an incident of grave concern. In September 2019 the Trust was contacted by the Police about a legacy due to CCELAT following the death of a supporter in 2016. The Trust was unaware of the legacy and had not received it. The legacy consisted of a property and other assets, estimated at approximately £1.5m ([see note 22](#)) intended for the work of CCELAT's partner organisations, Equal Education and the Legal Resources Centre. It became clear that the Executor had failed to administer the Estate properly and had used the assets for his own ends. Lawyers were appointed to begin the process of recovery of the assets, which is a complex, expensive and ongoing task. A substitute Executor was appointed to administer the estate. The Trust has taken steps to prevent such an incident happening again, and has reported the matter to the Charity Commission.

At the time of preparing this report the COVID-19 pandemic has affected how the Trust functions. Remote working and using digital communications are part of the standard working routine, but travel restrictions have hampered a number of operations. Like many charities, CCELAT believes it will suffer a reduction in fundraising income as planned events and activities in 2020 are postponed or cancelled. The Trust has made application for Government support to the extent available. The trustees continue to review CCELAT's reserves regularly and at the time of writing believe those reserves are sufficient to ensure that the Trust can continue to operate in the foreseeable future.

Finally CCELAT would like to thank all our supporters for their donations, however small, which allow the Trust to continue the work started by Canon John Collins and his colleagues nearly 40 years ago.

### **Basis of Accounting**

The financial statements have been prepared in accordance with the accounting policies set out on pages 22 to 25 of the attached financial statements and comply with the charitable company's memorandum and articles of association, applicable laws, and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice which is applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

## **OBJECTIVES AND ACTIVITIES**

The principal objectives of the charity are:

- ◆ the advancement of education for the benefit of the public and in particular the advancement of the education of the people of southern Africa; and
- ◆ the alleviation of poverty through the provision of funds for legal services for poor and disadvantaged people in southern Africa and for the promotion and dissemination of research into the law.

## **GOVERNANCE, STRUCTURE AND MANAGEMENT**

### **Governance**

The charitable company is governed by a memorandum and articles of association.

The charitable company is administered by a Board of Trustees, members of which constitute directors for the purpose of company legislation and trustees for the purposes of charity legislation. New trustees can only be appointed by the Board of Trustees at a general meeting. The desired profile of members is reviewed periodically by the trustees and appropriate appointments made to ensure a balanced board.

### **Patron**

**Lord Peter Hain** was MP for Neath from 1991-2015, serving in the governments of Tony Blair and Gordon Brown, holding several Cabinet positions. In November 2015 he was introduced to the House of Lords. Born in South Africa, Lord Hain's family was exiled to London in 1966 after his parents were banned for their anti-apartheid activities. He became a British anti-apartheid leader, particularly involved in the campaign to boycott all-white South African sports tours from 1969 onwards. In December 2015, he received the OR Tambo National Award in Silver for his 'excellent contribution to the freedom struggle'. Lord Hain has served as patron of the Trust since June 2016.

### **Trustees**

The trustees who served during the year are set out on page 1. Brief biographical details on each of the current trustees are given below:

**John Battersby (Chair)** joined the board in July 2012 after serving for five years on the board of the Legal Assistance Trust. He has a distinguished career in South African journalism and is currently a communications consultant, director of several companies, and Chair of Transact SA-UK.

**Marjorie Ngwenya (Vice Chair)** is the Immediate Past President of the Institute and Faculty of Actuaries. As an overseas member of IFoA Council, Marjorie represents the IFoA as an ambassador, connecting with the IFoA's substantial overseas membership. She is also a trustee of the Legal Resources Trust in South Africa.

**David Holberton (Treasurer)** joined the Board as Treasurer in February 2016. He is a Chartered Accountant, investor in and advisor to SMEs and social enterprises.

**Frewyeni Kidane** is Head of Advancement and Engagement, International, at the Rhodes Trust.

**GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

**Justice Mavedzenge** is an alumni of the Canon Collins Trust who has a PhD in Constitutional Law and an LLM in Constitutional & Admin Law. He is currently working at the International Commission of Jurists in the position of Legal Advisor for the Africa Regional Program.

**Dr Kai Easton** joined the board in 2009. She is a Senior lecturer at SOAS, University of London, and specialises in South African literature. She has previously taught at the universities of Sussex and Rhodes and, from 2004-2006, was a Mellon postdoctoral fellow in English at the University of KwaZulu-Natal.

**Keith Holdt** is an internationally-experienced business leader, strategy consultant and investment executive. He was previously a trustee of Grow Movement, a charity supporting microbusinesses in a number of African countries.

**Lawson Naidoo** has a legal background and is the Executive Secretary of the Council for the Advancement of the South African Constitution (CASAC). He has extensive experience in the political, parliamentary and civil society sectors and is a regular commentator on constitutional, legal and political issues in South Africa.

**Mpho Mkawana** is an accomplished business leader with diverse experience spanning a period of more than 29 years. He is a Trustee on the Board of the Nelson Mandela Children's Fund Brand South Africa.

**Nicolette Naylor** is an alumna of the Canon Collins Trust. She used her Mandela Rhodes Scholarship to obtain a Masters in international human rights law, which prepared her for work at the Women's Legal Centre in South Africa. A rights activist, Nicolette is now Southern Africa Regional Director of the Ford Foundation and based in Johannesburg.

**GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- ◆ select suitable accounting policies and then apply them consistently;
- ◆ observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the United Kingdom and Republic of Ireland (FRS 102);
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

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.

**GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)**

**Decision making**

The Board of Trustees met three times in 2019.

The Board is advised and guided by three subcommittees as shown below. Reports and/or minutes from the subcommittees are tabled at the full Board meetings.

The following were members of the subcommittees and served throughout the year:

**Resources and Governance Subcommittee (RGS)**

<b>Members</b>	
Lawson Naidoo	RGS Chair
David Holberton	Treasurer
John Battersby	Trustee
Keith Holdt	Trustee
Mpjo Makwana	Trustee
<b>Attendees</b>	
Marjorie Ngwenya	Trustee
Roger Richards	Finance & Administration Manager
Stuart Craig	Chief Executive Officer

**Awards and Partnerships Subcommittee (APS)**

<b>Members</b>	
Marjorie Ngwenya	APS Chair
Lawson Naidoo	Trustee
Dr Kai Easton	Trustee
Justice Mavedzenge	Trustee
<b>Attendees</b>	
Eva Lenicka	Scholarships Manager
Dr Gillian Attwood	South Africa Manager
Stuart Craig	Chief Executive Officer

**Fundraising Subcommittee (FS)**

<b>Members</b>	
Frewyeni Kidane	Trustee
John Battersby	Trustee
Keith Holdt	Trustee
Marjorie Ngwenya	Trustee
<b>Attendees</b>	
Stuart Craig	CEO

Day to day activities of the Trust are delegated to the Chief Executive Officer but approval of annual budgets and objectives, strategic decisions, senior employee terms and conditions and all decisions relating to governance are retained by the trustees.



**GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

**Risk management**

The trustees are responsible for assessing the major risks to which the charitable company is exposed and have compiled a risk register which is reviewed and updated at least annually.

The risk register identifies the types of risk, analyses potential severity, and identifies the actions to be taken to mitigate those risks. The risk register was last updated and approved by the Board in February 2020. The trustees have divided potential risks into four main categories:

1. **Operational** risks, e.g. weak project management, lack of a disaster recovery plan, absence of a clear direction, etc.
2. **Governance and fiduciary** risks, including those arising as a result of weak oversight, unsound investment policies, a loss of institutional memory, etc.
3. **Reputational** risks, i.e. possible damage to the charity’s reputation as a result of negative publicity or the failure to act quickly on an issue of importance.
4. **External** risks, such as the effects of government policies and extreme Foreign exchange rate fluctuations.

The most significant current risks for the charity, as identified by the trustees, are shown below together with the principal ways in which they are being or might be mitigated:

<b>Type of Risk</b>	<b>Description</b>	<b>Mitigating actions</b>
Operational	Covid-19	<ul style="list-style-type: none"> <li>• Trustees will continue to review the risks associated with Covid-19 on staff, scholars income, activities and reserves</li> </ul>
Operational	Ageing individual donor base	<ul style="list-style-type: none"> <li>• Implement a focused legacy campaign</li> <li>• Increase levels of donations from Alumni</li> <li>• Diversify the sources of income further</li> </ul>
Operational	Fundraising	<ul style="list-style-type: none"> <li>• New fundraising manager appointed in May 2019</li> <li>• New fundraising committee set up in 2019</li> <li>• Registered with legacy notification organisation</li> </ul>
External	Exchange rate fluctuations	<ul style="list-style-type: none"> <li>• Budget conservatively</li> <li>• Hedging policy</li> <li>• Currency management strategy</li> </ul>

**GOVERNANCE, STRUCTURE AND MANAGEMENT** (continued)

**Key management personnel**

The trustees, together with the senior management team, comprise the key management of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. The team is made up of the following staff:-

Stuart Craig – CEO

Roger Richards – Finance and Administration Manager

Eva Lenicka – Scholarships Manager

Gillian Attwood – South Africa Manager

The remuneration of the senior management team of the charity is reviewed annually by the Resources & Governance subcommittee as part of the budget approval process before recommendation to the trustees.

**Governance, organisational development and quality standards**

The Trust maintains a detailed Governance Manual, together with related documentation, is reviewed annually, most recently in February 2020.

**OBJECTIVES AND ACTIVITIES**

The Trust has three strategic goals that shape its activities:

- ◆ Support scholars to develop knowledge, skills and capacity to contribute to social change.
- ◆ Support and encourage alumni to engage in activities to achieve social change.
- ◆ Support and share learning with allied partner organisations seeking to uphold the rights of vulnerable people least able to access justice.

To these ends, the Trust manages three main strands of work:

**1. Scholarship programmes**

The Trust is committed to providing educational opportunities to people who would not otherwise be able to access them, enabling them to have a developmental impact at community, national or international level in southern Africa. This is achieved primarily through scholarships. This programme helps to close the regional skills gap, train future southern African leaders in a variety of fields, and enables them to share their expertise.

Scholarships are focused on three priority areas:

- ◆ Law, human rights and justice
- ◆ Education
- ◆ Humanities

**OBJECTIVES AND ACTIVITIES** (continued)

**1. Scholarship programmes** (continued)

The criteria for selection are agreed by the Awards & Partnerships subcommittee, and used by a panel of staff and higher education experts in order to award grants. The Trust recognises the barriers that have to be overcome by individuals in order to study, including gender, race, disability, illness or social exclusion, and seeks to ensure an appropriate balance of awards. Through its scholarships, CCELAT aims to build expertise and leadership in fields vital to the ongoing development of the southern Africa region, and to this end, focuses mainly on those studying at **postgraduate** level. This section of the programme is supported generously by the **Sol Plaatje Educational Project**, a foundation which began a 10-year grant to CCELAT in 2016. We are indebted to the Sol Plaatje trustees for their long term support. The Trust also has a programme of scholarships for **undergraduate** study. With the generous support of **Leigh Day**, a London-based law firm with an interest in human rights, CCELAT supported 12 (2018: 15) students in their LLB studies at the Universities of Fort Hare and the Western Cape. Foundations were also laid for new scholarships (from 2020) funded by the Joel Joffe Charitable Trust among others.

During 2019 the Trust supported a total of 127 (2018: 133) scholars, who were at universities as follows:

	<b>2019</b>	2018
South Africa	<b>99</b>	99
UK/IRE	<b>28</b>	34
<b>Total</b>	<b>127</b>	133

Scholarship Programme	South Africa	
	Academic Year	Academic Year
	2019	2018
Canon Collins SA	12	14
British South African Law Association	1	1
Equal Education	1	1
Graca Machel	-	1
Leigh Day	12	13
Matrix Chambers	1	1
Ros Moger & Terry Furlong	16	14
Alan and Babette Sainsbury's Trust	2	2
Sol Plaatje Educational Project	32	33
Thekgo Bursary	5	6
University of London	17	13
<b>Total</b>	<b>99</b>	<b>99</b>

**OBJECTIVES AND ACTIVITIES** (continued)

**1. Scholarship programmes** (continued)

Scholarship Programme	UK/Ireland	
	Academic Year	Academic Year
	2019/20	2018/19
Canon Collins UK	1	2
Commonwealth Scholarships	13	21
Kader Asmal Fellowship	14	8
Sussex University	-	3
<b>Total</b>	<b>28</b>	<b>34</b>

The Trust is also committed to supporting and harnessing the expertise of past scholars by proactively developing the Canon Collins Alumni Network. With over 3,000 students having received scholarships since the Trust began in 1981, 96% of whom have returned to or are still based in southern Africa, the Alumni Network has enormous potential to grow in future years. The Network is particularly active in South Africa, Lesotho and Zimbabwe at present, and regular activities are held.

**OBJECTIVES AND ACTIVITIES** (continued)

**2. Support for the Legal Resources Centre (LRC)** [Legal Resource Centre](#)

The LRC is a non-profit making public interest law NGO focusing on human rights in South Africa. It uses the law as an instrument of justice for vulnerable people, including those who are poor, homeless, landless or discriminated against in some way.

The Trust was pleased to be able to maintain its support for the LRC's vital work on security of tenure, evictions and homelessness in South Africa, through a 5-year grant from Comic Relief. Under this grant (in its fourth year in 2019) the LRC received £ 265,439 from Comic Relief during the twelve months ending 31 December 2019 (2018: £264,912). This enabled the LRC to repeatedly challenge unfair and unjust rulings against individuals and communities threatened with losing their homes or rights, often in the Constitutional Court. The LRC also intervened in cases where access to electricity, water and sanitation services are being denied to the poor, and acted on behalf of farm workers whose rights are all too often cast aside by landowners and others in positions of power. Since the beginning of the current Comic Relief grant (2016) the LRC has been involved in more than 100 legal cases – some of which can last years – benefiting over 281,000 people.

**3. Support for Equal Education -** [Equal Education](#)

Equal Education (EE) is a community and membership-based movement. It advocates for quality and equality in the South African education system, using youth as ambassadors and promoting youth leadership development. EE's campaigns, based on detailed research and policy analysis, are aimed at achieving quality education for all. A particular focus – supported by a grant from Comic Relief, in its final year in 2019 – has been on ensuring the SA government adheres to its own laws and timescales for the replacement of unsatisfactory school buildings, and schools without facilities like toilets, water and electricity. This government programme, known as Norms & Standards, is several years behind schedule, especially in the poorer provinces like Eastern Cape and Limpopo where EE works.

In early 2019, EE's campaigning work over many years on transport to enable children to attend school recorded a significant victory in KwaZulu-Natal, when buses were finally laid on to transport 3,000 children to and from school on a daily basis. Towards the end of 2019, an evaluation was commissioned of the work funded by the 2-year Comic Relief grant, which will be submitted to the donor in April/May 2020.

The trustees felt it was prudent to report to the Charity Commission that during the previous year (2018), CCELAT's partner, Equal Education, had been the subject of intense public scrutiny over its handling of a number of sexual harassment allegations dating back to 2011. None of these allegations involved anyone connected with CCELAT and the Charity Commission concluded that no further action was needed.

## FINANCIAL REVIEW AND RELEVANT POLICIES

### Results for the year

Incoming resources during the year to 31 December 2019 amounted to £1,211,144 (2019: £1,226,878). Resources expended were £1,204,190 (2019: £1,301,585) resulting in a surplus, before unrealised investment gain of £6,954 (2018: £74,707 deficit).

### Financial position

At 31 December	2019	2018
	£	£
Restricted funds	422,639	422,794
Unrestricted funds	200,885	172,560
<b>Total</b>	<b>623,524</b>	<b>595,354</b>

Restricted monies have either been raised for, and their use restricted to, specific purposes, or they comprise donations subject to donor imposed restrictions. Full details of the restricted funds, together with an analysis of movements in the year, can be found in note 18 to the attached financial statements

The Trust intends to maintain an adequate level of net funds, which are controlled by reference to the Trust's Reserves Policy. The Trust will continue to target corporate giving, fundraise for grants and earned income, maximise full-cost recovery strategies and budget carefully.

The trustees consider that staffing levels are commensurate with resources and outputs.

### Reserves policy

The trustees annually review the reserves policy of the Trust, and consider the adequacy of unrestricted funds (free reserves) in relation to risks and working capital requirements. In determining the adequacy of reserves, the trustees take into account the following factors:

- (a) Scholarships and project expenditure.
- (b) The regularity of gifts.
- (c) The need to ensure uninterrupted support for project beneficiaries.
- (d) The need to retain a strong presence in South Africa.

Having regard to these factors, the trustees consider that an appropriate level of reserves would be equal to the value of four months' operating expenses (£96,000), plus future scholarship commitments not covered by Restricted Funds (£32,777), plus notice requirement on our office lease (£3,411). This amounts to £132,188. Actual unrestricted reserves at 31 December 2018 were £200,885 (2018: £172,560).

## FINANCIAL REVIEW AND RELEVANT POLICIES (continued)

### Investments

Details of investments held are given in [note 15](#) to the financial statements.

The Charity holds units in the Blackrock Charishare Common Investment Fund. The holding was reduced by £13,000 in 2019. During the year the fund had an unrealised net gain of £21,216 (2018: unrealised net loss of £(7,247)) and the market value as at 31 December 2019 was £107,564 (2018: £99,348). It should be noted that since the year end, the BlackRock investment has been affected by COVID-19 and has lost 25.1% of its value, i.e. a loss of £27,040 as at 1<sup>st</sup> May 2020. As this is a long term investment the Trust expects the value to rise, and will monitor the situation on a regular basis to ensure that the value is appropriately aligned with the charity's unrestricted funds. The Trust's investment policy is only to invest in ethical shares and securities. The BlackRock Charishare Fund does not invest in tobacco and defence related securities.

### Foreign Exchange

The Charity maintains a foreign currency management strategy which is reviewed annually. The strategy combines natural hedging (holding a stock of Rand), forward contracts for foreign exchange spread throughout the year to minimise risk, and spot purchases on other occasions of peak demand. The Trust's budgets are based upon a cautious estimate of the £/Rand exchange rate.

### Members' liability

In event of the charitable company being wound up each member undertakes to contribute an amount not exceeding £10.

### Related parties

Details of related parties and related party transactions are given in [note 21](#) to the financial statements.

### Intangible fixed assets

Details of movements in the value of intangible fixed assets during the year are given in [note 14](#) to the financial statements.

### Fundraising

Fundraising is an important element in helping us achieve our overall charitable objectives and CCELAT is committed to adopting best practice in its fundraising activities. We are registered with the Fundraising Regulator and pay the voluntary levy as an indicator of our commitment to support better fundraising practice in the UK. Income is raised through appeals, committed giving, runners taking part in the London Marathon, proposals to trusts and foundations, occasional events, and legacies. All necessary data on supporters is stored securely on a GDPR-compliant database, and is never passed to third parties.

### Employment policy

CCELAT aims to be an equal opportunities employer.

In preparing this report, the Trustees have taken advantage of the small company exemptions provided by s415A of the Companies Act 2006.



(Chair)

Signed on behalf of the Trustees: John Battersby

Date: 27<sup>th</sup> May 2020

**Independent auditor's report to the members of The Canon Collins Educational and Legal Assistance Trust**

**Opinion**

We have audited the financial statements of The Canon Collins Educational and Legal Assistance Trust (the 'charitable company') for the year ended 31 December 2019 which comprise the statement of financial activities, the balance sheet, statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2019 and of its income and expenditure for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

**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 charitable company 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**

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 charitable company'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 and financial statements, 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.

**Opinions 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 including the strategic report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the trustees' report including the strategic report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report including the strategic report. We have nothing to report in respect of the following matters in relation to which 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; or

**Matters on which we are required to report by exception** (continued)

- ◆ the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

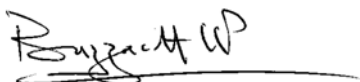
**Auditor's responsibilities for the audit of the financial statements**

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website: <https://www.frc.org.uk/auditors-responsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Avnish Savjani, Senior Statutory Auditor  
for and on behalf of Buzzacott LLP, Statutory Auditor  
130 Wood Street  
London  
EC2V 6DL

Date: 12 June 2020

## Statement of financial activities for the year ended 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total £	Unrestricted funds £	Restricted funds £	2018 Total £
<b>Income from:</b>							
Donations and legacies	<a href="#">1</a>	369,560	234,238	<b>603,798</b>	372,161	288,390	660,551
Charitable activities							
. Project income	<a href="#">2</a>	54,447	465,439	<b>519,886</b>	53,565	489,912	543,477
<b>Income from donations, legacies and charitable activities</b>		<b>424,007</b>	<b>699,677</b>	<b>1,123,684</b>	<b>425,726</b>	<b>778,302</b>	<b>1,204,028</b>
<b>Other trading activities</b>							
Other trading activities	<a href="#">3</a>	85,663	-	<b>85,663</b>	22,056	-	22,056
Investments	<a href="#">4</a>	1,797	-	<b>1,797</b>	794	-	794
<b>Income from trading and investments</b>		<b>87,460</b>		<b>87,460</b>	<b>22,850</b>	<b>-</b>	<b>22,850</b>
<b>Total income</b>		<b>511,467</b>	<b>699,677</b>	<b>1,211,144</b>	<b>448,576</b>	<b>778,302</b>	<b>1,226,878</b>
<b>Expenditure on:</b>							
Raising funds	<a href="#">5</a>	81,855	-	<b>81,855</b>	90,562	-	90,562
Charitable activities							
. Scholarships – UK	<a href="#">6</a>	40,907	-	<b>40,907</b>	85,699	-	85,699
. Scholarships – Southern Africa	<a href="#">7</a>	210,113	232,234	<b>442,347</b>	225,711	243,379	469,090
. Project grants	<a href="#">8</a>	171,483	467,598	<b>639,081</b>	168,822	487,412	656,234
<b>Total expenditure</b>		<b>504,358</b>	<b>699,832</b>	<b>1,204,190</b>	<b>570,794</b>	<b>730,791</b>	<b>1,301,585</b>
<b>Net income (expenditure) before and gains on investments</b>		<b>7,109</b>	<b>(155)</b>	<b>6,954</b>	<b>(122,218)</b>	<b>47,511</b>	<b>(74,707)</b>
Net gains (losses) on investments	<a href="#">15</a>	21,216	-	<b>21,216</b>	<b>(7,247)</b>	<b>-</b>	<b>(7,247)</b>
<b>Net income (expenditure) and net movement in funds</b>		<b>28,325</b>	<b>(155)</b>	<b>28,170</b>	<b>(129,465)</b>	<b>47,511</b>	<b>(81,954)</b>
<b>Reconciliation of funds:</b>							
Fund balances brought forward at 1 January 2019		172,560	422,794	<b>595,354</b>	302,025	375,283	677,308
Fund balances carried forward at 31 December 2019		200,885	422,639	<b>623,524</b>	172,560	422,794	595,354

All the charity's activities derived from continuing operations during the above financial periods.

## Balance sheet 31 December 2019

	Notes	2019 £	2019 £	2018 £	2018 £
<b>Fixed assets</b>					
Intangible fixed assets	<a href="#">14</a>		<b>13,672</b>		18,230
Investments	<a href="#">15</a>		<b>107,564</b>		99,348
			<b>121,236</b>		117,578
<b>Current assets</b>					
Debtors	<a href="#">16</a>	<b>313,097</b>		125,642	
Short term deposits		<b>263,004</b>		456,684	
Cash at bank and in hand		<b>63,892</b>		89,397	
<b>Total current assets</b>		<b>639,993</b>		671,723	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	<a href="#">17</a>	<b>(137,705)</b>		<b>(193,947)</b>	
<b>Net current assets</b>			<b>502,288</b>		477,776
<b>Total net assets</b>			<b>623,524</b>		595,354
<b>The funds of the charity</b>					
<i>Income funds:</i>					
Unrestricted funds - General fund			<b>200,885</b>		172,560
Restricted funds	<a href="#">18</a>		<b>422,639</b>		422,794
<b>Total charity funds</b>			<b>623,524</b>		595,354

Approved by the Trustees and signed on their behalf by:



(Chair)

John Battersby



David Holberton (Trustee)

Directors of The Canon Collins Educational and Legal Assistance Trust Company Registration Number: 04965891

Charity Number: 1102028

Approved on: 27<sup>th</sup> May 2020

## Statement of cash flows for the year ended 31 December 2019

	Notes	2019 £	2018 £
<b>Cash outflow from operating activities:</b>			
Net cash used in operating activities	A	(233,981)	(41,891)
<b>Cash inflow from investing activities:</b>			
Interest from investments		1,796	794
Proceeds from the disposal of investments		13,000	7,299
Purchase of intangible fixed assets		-	(22,788)
Purchase of investments			-
<b>Net cash provided by (used) in investing activities</b>		<b>14,796</b>	<b>(14,695)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(219,185)</b>	<b>(56,586)</b>
<b>Cash and cash equivalents at 1 January 2019</b>	B	<b>546,083</b>	602,669
<b>Cash and cash equivalents at 31 December 2019</b>	B	<b>326,896</b>	<b>546,083</b>

### Notes to the statement of cash flows for the year to 31 December 2019.

#### A Reconciliation of net movement in funds to net cash flow from operating activities

	2019 £	2018 £
<b>Net movement in funds (as per the statement of financial activities)</b>	28,169	(81,954)
<b>Adjustments for:</b>		
Gains on investments		-
(Gain)Loss on investment	(21,216)	7,247
Dividends and interest from investments	(1,796)	(794)
Depreciation charge	4,558	4,558
Decrease (increase) in debtors	(187,455)	48,568
(Decrease) increase in creditors	(56,241)	(19,516)
<b>Net cash used in operating activities</b>	<b>(233,981)</b>	<b>(41,891)</b>

#### B Analysis of cash and cash equivalents

	2019 £	2018 £
Cash at bank and in hand	63,892	89,399
Short term deposits	263,004	456,684
<b>Total cash and cash equivalents</b>	<b>326,896</b>	<b>546,083</b>

## **Principal accounting policies** Year ended 31 December 2019

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are laid out below.

### **Basis of preparation**

These financial statements have been prepared for the year to 31 December 2019.

The financial statements have been prepared under the historical cost convention unless otherwise stated in the accounting policies below.

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 United Kingdom and Republic of Ireland (Charities SORP (FRS 102)), and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

### **Accounting policy relating to CCTSA NPC**

The financial statements include the financial results and financial position of Canon Collins Trust Southern Africa NPC, a company incorporated and registered in South Africa, which is treated as a “branch” for the purposes of preparing the financial statements.

Canon Collins Trust Southern Africa NPC represents The Canon Collins Educational and Legal Assistance Trust in South Africa and assists in the charity’s work in the region. It undertakes no fund raising activities and acts as an internal administrator to allow the charity to undertake its charitable activities and is under the direct control and management of the trustees of the Canon Collins Educational and Legal Assistance Trust.

All transactions undertaken through the branch are accounted for gross in the statement of financial activities and its assets and liabilities are aggregated with those of The Canon Collins Educational and Legal Assistance Trust.

Canon Collins Trust Southern Africa NPC exists to meet legal and regulatory requirements of South Africa and its financial statements are available to supporters and beneficiaries on request.

### **Critical accounting estimates and areas of judgement**

No significant judgements and/ or estimates have been made by the Trustees in preparing these financial statements.

### **Assessment of going concern**

The trustees consider that whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of one year from the date of approval of these financial statements.

The trustees have considered the impact of the Covid-19 pandemic on the charity and have concluded that although there may be some negative consequences, it is appropriate for the charity to continue to prepare its accounts on the going concern basis. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

## Principal accounting policies Year ended 31 December 2019

### **Income recognition**

Income is recognised in the period in which the charity has entitlement to the income, when the amount of income can be measured reliably, and it is probable that the income will be received.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use, for example monies for core funding.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Legacies are included in the statement of financial activities when the charity is entitled to the legacy, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, but the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title of the asset having been transferred to the charity.

### **Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. Expenditure comprises direct costs and support costs. All expenses, including support costs, are allocated or apportioned to the applicable expenditure headings. The classification between activities is as follows:

- ◆ Expenditure on raising funds includes all expenditure associated with raising funds for the charity. This includes investment management fees, staff costs associated with fundraising, and an allocation of support costs.
- ◆ Expenditure on charitable activities includes all costs associated with furthering the charitable purposes of the charity through the provision of its charitable activities. Such costs include the full costs of grants to students (scholarship commitments), direct and support costs in respect to scholarships and project programmes and governance costs.

## Principal accounting policies Year ended 31 December 2019

### **Expenditure recognition** (continued)

Charitable grants and donations are made where the trustees consider there is real need following a review of the details of each particular case and comprise single year payments rather than multi-year grants. Grants and donations are included in the statement of financial activities when approved for payment. Provision is made for grants and donations approved but unpaid at the period end.

Grants payable are included in the statement of financial activities when approved and when the intended recipient has either received the funds or been informed of the decision to make the grant and has satisfied all performance conditions. Grants approved but not paid at the end of the financial year are accrued. Grants where the beneficiary has not been informed or has to fulfil performance conditions before the grant is released are not accrued for but are disclosed as financial commitments in the notes to the accounts.

All expenditure is stated inclusive of irrecoverable VAT.

### **Allocation of support and governance costs**

Support costs represent indirect charitable expenditure. In order to carry out the primary purposes of the charity it is necessary to provide support in the form of personnel development, financial procedures, provision of office services and equipment and a suitable working environment.

Governance costs comprise the costs involving the public accountability of the charity (including audit costs) and costs in respect to its compliance with regulation and good practice.

The majority of costs are directly attributable to specific activities. Certain shared costs are apportioned to charitable activities. Office and administrative costs and property related costs are apportioned on the proportion of floor area occupied by the activity. Staff related costs are allocated on an estimated time spent per activity per employee.

### **Intangible fixed assets**

Intangible fixed assets are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives, being five years. Intangible assets are reviewed annually for any indication that the carrying value of an asset may not be fully recoverable.

### **Investments**

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The charity does not acquire put options, derivatives or other complex financial instruments.

Realised gains (or losses) on investment assets are calculated as the difference between disposal proceeds and their opening carrying value or their purchase value is acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value at that date. Realised and unrealised investment gains (or losses) are combined in the statement of financial activities and are credited (or debited) in the year in which they arise.



## Principal accounting policies Year ended 31 December 2019

### **Debtors**

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid. They have been discounted to the present value of the future cash receipt where such discounting is material.

### **Cash at bank and in hand**

Cash at bank and in hand represents such accounts and instruments that are available on demand or have a maturity of less than three months from the date of acquisition. Deposits for more than three months but less than one year have been disclosed as short-term deposits.

### **Creditors and provisions**

Creditors and provisions are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt. They have been discounted to the present value of the future cash payment where such discounting is material.

### **Fund accounting**

The general fund comprises those monies which may be used towards meeting the charitable objectives of the charity at the discretion of the trustees.

The designated fund is an unrestricted fund which the trustees have decided at their discretion to set aside to use for a specific purpose.

The restricted funds are monies raised for, and their use restricted to, a specific purpose, or donations subject to donor-imposed conditions.

### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

### **Pension costs**

Contributions in respect of the charity's defined contribution pension scheme are charged to the statement of financial activities when they are payable to the scheme. The charity's contributions are disclosed in note 12. At 31 December 2019, pension contributions payable amounted to £625 (2018: £2,525). The charity has no liability beyond making its contributions and paying across the deductions for the employees' contributions.

## Notes to the financial statements Year ended 31 December 2019

### 1 Donations and legacies

	Unrestricted funds £	Restricted funds £	2019 Total £	2018 Total £
<b>Donations</b>				
Corporate, Trust and charity donations	14,679	99,238	<b>113,917</b>	197,040
Sol Plaatje Educational Project	15,000	135,000	<b>150,000</b>	150,000
Defence and Aid Fund Limited	2,500	-	<b>2,500</b>	3,000
General donations, appeals and events	18,352	-	<b>18,352</b>	29,994
London Marathon	8,345	-	<b>8,345</b>	8,639
Standing orders and regular giving	141,950	-	<b>141,950</b>	151,706
Gift Aid	28,997	-	<b>28,997</b>	36,697
Legacies	139,737	-	<b>139,737</b>	83,475
<b>2019 Total income</b>	<b>369,560</b>	<b>234,238</b>	<b>603,798</b>	<b>660,551</b>

	Unrestricted funds £	Restricted funds £	2018 Total £
<i>Donations</i>			
<i>Graça Machel Scholarships / SASOL</i>	-	-	-
<i>Corporate, Trust and charity donations</i>	<i>43,650</i>	<i>153,390</i>	<i>197,040</i>
<i>Sol Plaatje Educational Project</i>	<i>15,000</i>	<i>135,000</i>	<i>150,000</i>
<i>Defence and Aid Fund Limited</i>	<i>3,000</i>	-	<i>3,000</i>
<i>General donations, appeals and events</i>	<i>29,994</i>	-	<i>29,994</i>
<i>London Marathon</i>	<i>8,639</i>	-	<i>8,639</i>
<i>Standing orders and regular giving</i>	<i>151,706</i>	-	<i>151,706</i>
<i>Gift Aid</i>	<i>36,697</i>	-	<i>36,697</i>
<i>Legacies</i>	<i>83,475</i>	-	<i>83,475</i>
<b>2018 Total income</b>	<b>372,161</b>	<b>288,390</b>	<b>660,551</b>

### 2 Project income

	Unrestricted funds £	Restricted funds £	2019 Total £	2018 Total £
Comic Relief - Legal Resources Centre	29,447	265,439	<b>294,886</b>	293,477
Comic Relief - Equal Education	25,000	200,000	<b>225,000</b>	250,000
<b>2019 Total income</b>	<b>54,447</b>	<b>465,439</b>	<b>519,886</b>	<b>543,477</b>

	Unrestricted funds £	Restricted funds £	2018 Total £
<i>Comic Relief - Legal Resources Centre</i>	<i>28,565*</i>	<i>264,912</i>	<i>293,477</i>
<i>Comic Relief - Equal Education</i>	<i>25,000*</i>	<i>225,000</i>	<i>250,000</i>
<b>2018 Total income</b>	<b>53,565</b>	<b>489,912</b>	<b>543,477</b>

\*The unrestricted income element of Comic Relief funding relates to CCELAT's project costs as per the Comic Relief budgets.

Notes to the financial statements Year ended 31 December 2019

**3 Other trading activities**

	Unrestricted funds £	Restricted funds £	<b>2019 Total £</b>	2018 Total £
Royalties received	293	-	<b>293</b>	1,016
Earned income	85,370	-	<b>85,370</b>	21,040
<b>2019 Total income</b>	<b>85,663</b>	<b>-</b>	<b>85,663</b>	<b>22,056</b>

	Unrestricted funds £	Restricted funds £	2018 Total £
<i>Royalties received</i>	<i>1,016</i>	<i>-</i>	<i>1,016</i>
<i>Earned income</i>	<i>21,040</i>	<i>-</i>	<i>21,040</i>
<i>2018 Total income</i>	<i>22,056</i>	<i>-</i>	<i>22,056</i>

**4 Investment income**

	Unrestricted funds £	Restricted funds £	<b>2019 Total £</b>	2018 Total £
Interest receivable on short term deposits	1,797	-	<b>1,797</b>	794
<b>2019 Total income</b>	<b>1,797</b>	<b>-</b>	<b>1,797</b>	<b>794</b>

	Unrestricted funds £	Restricted funds £	2018 Total £
<i>Interest receivable on short term deposits</i>	<i>794</i>	<i>-</i>	<i>794</i>
<i>2018 Total income</i>	<i>794</i>	<i>-</i>	<i>794</i>

**5 Expenditure on raising funds**

	Unrestricted funds £	Restricted funds £	<b>2019 Total £</b>	2018 Total £
Mailing and printing	5,086	-	<b>5,086</b>	6,880
Advertising, promotion and publicity	9,019	-	<b>9,019</b>	3,700
Events / London Marathon	3,994	-	<b>3,994</b>	3,408
Honorarium	-	-	-	15,698
Travel	1,207	-	<b>1,207</b>	-
Allocation of support costs ( <a href="#">note 10</a> )	62,550	-	<b>62,550</b>	60,876
<b>2019 Total expenditure</b>	<b>81,855</b>	<b>-</b>	<b>81,855</b>	<b>90,562</b>

Notes to the financial statements Year ended 31 December 2019

5 Expenditure on raising funds (continued)

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>2018 Total</i> £
<i>Mailing and printing</i>	6,880	-	6,880
<i>Advertising, promotion and publicity</i>	3,700	-	3,700
<i>Events / London Marathon</i>	3,408	-	3,408
<i>Honorarium</i>	15,698	-	15,698
<i>Allocation of support costs (note 10)</i>	60,876	-	60,876
<b>2018 Total expenditure</b>	<b>90,562</b>	<b>-</b>	<b>90,562</b>

6 Scholarships – UK

	Unrestricted funds £	Restricted funds £	<b>2019 Total</b> £	2018 Total £
Core scholarships	14,450	-	<b>14,450</b>	57,931
Student support costs	8,585	-	<b>8,585</b>	10,375
Allocation of support costs (note 10)	17,872	-	<b>17,872</b>	17,393
<b>2019 Total expenditure</b>	<b>40,907</b>	<b>-</b>	<b>40,907</b>	<b>85,699</b>

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>2018 Total</i> £
<i>Core scholarships</i>	57,931	-	57,931
<i>Student support costs</i>	10,375	-	10,375
<i>Allocation of support costs (note 10)</i>	17,393	-	17,393
<b>2018 Total expenditure</b>	<b>85,699</b>	<b>-</b>	<b>85,699</b>

7 Scholarships – Southern Africa

	Unrestricted funds £	Restricted funds £	<b>2019 Total</b> £	2018 Total £
Core scholarships	51,714	-	<b>51,714</b>	68,944
Leigh Day scholarships	-	26,007	<b>26,007</b>	32,877
Ros Moger/ Terry Furlong	-	69,346	<b>69,346</b>	68,872
Alan and Babette Sainsbury	7,919	-	<b>7,919</b>	8,838
British South African Law Association	2,188	-	<b>2,188</b>	2,437
Matrix Chambers	2,200	-	<b>2,200</b>	2,400
THEKGO	-	1,658	<b>1,658</b>	789
Graça Machel scholarships	-	-	-	1,836
Sol Plaatje Educational Project	-	135,223	<b>135,223</b>	139,005
Scholar Hardship Fund *	3,122	-	<b>3,122</b>	3,948
Allocation of support costs (note 10)	142,971	-	<b>142,971</b>	139,144
<b>2019 Total expenditure</b>	<b>210,113</b>	<b>232,234</b>	<b>442,347</b>	<b>469,090</b>

All scholarship grants were made to individual students.

\*continuing fund to support scholars in financial difficulties.

**7 Scholarships – Southern Africa (continued)**

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>2018 Total</i> £
<i>Core scholarships</i>	68,944	-	68,944
<i>Leigh Day scholarships</i>	-	32,877	32,877
<i>Ros Moger/ Terry Furlong</i>	-	68,872	68,872
<i>James Learmonth scholarships</i>	-	-	-
<i>Alan and Babette Sainsbury</i>	8,838	-	8,838
<i>British South African Law Association</i>	2,437	-	2,437
<i>Matrix Chambers</i>	2,400	-	2,400
<i>THEKGO</i>	-	789	789
<i>Graça Machel scholarships</i>	-	1,836	1,836
<i>Sol Plaatje Educational Project</i>	-	139,005	139,005
<i>Scholar Hardship Fund *</i>	3,948	-	3,948
<i>Allocation of support costs</i>	139,144	-	139,144
<b><i>2018 Total expenditure</i></b>	<b>225,711</b>	<b>243,379</b>	<b>469,090</b>

All scholarship grants were made to individual students.

\*continuing fund to support scholars in financial difficulties.

**8 Project grants**

	Unrestricted funds £	Restricted funds £	<b>2019 Total</b> £	2018 Total £
Legal Resources Centre	-	265,098	<b>265,098</b>	264,912
Equal Education	-	202,500	<b>202,866</b>	222,500
Scholars Conference	32,242	-	<b>32,242</b>	31,987
Alumni Conference	5,207	-	<b>5,207</b>	3,307
Research & Action	-	-	-	3,080
Allocation of support costs <a href="#">(note 10)</a>	134,035	-	<b>134,035</b>	130,448
<b>2019 Total expenditure</b>	<b>171,483</b>	<b>467,598</b>	<b>639,081</b>	<b>656,234</b>

The above grants were made to provide support to various educational and human rights projects in southern Africa.

	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>2018 Total</i> £
<i>Legal Resources Centre</i>	-	264,912	264,912
<i>Equal Education</i>	-	222,500	222,500
<i>Scholars Conference</i>	31,987	-	31,987
<i>Alumni Conference</i>	3,307	-	3,307
<i>Research &amp; Action</i>	3,080	-	3,080
<i>Allocation of support costs</i>	130,448	-	130,448
<b><i>2018 Total expenditure</i></b>	<b>168,822</b>	<b>487,412</b>	<b>656,234</b>

The above grants were made to provide support to various educational and human rights projects in southern Africa.

**9 Governance costs**

	Unrestricted funds £	Restricted funds £	<b>2019 Total £</b>	2018 Total £
Auditor's remuneration	11,830	-	<b>11,830</b>	10,000
Overseas auditor's remuneration	1,279	-	<b>1,279</b>	979
Other governance costs	4,977	-	<b>4,977</b>	1,231
Exchange rate variance & bank charges	3,524	-	<b>3,524</b>	3,816
<b>2019 Total expenditure</b>	<b>21,610</b>	<b>-</b>	<b>21,610</b>	<b>16,026</b>

	Unrestricted funds £	Restricted funds £	2018 Total £
<i>Auditors' remuneration</i>	<i>10,000</i>	<i>-</i>	<i>10,000</i>
<i>Overseas auditor's remuneration</i>	<i>979</i>	<i>-</i>	<i>979</i>
<i>Other governance costs</i>	<i>1,231</i>	<i>-</i>	<i>1,231</i>
<i>Exchange rate variance &amp; bank charges</i>	<i>3,816</i>	<i>-</i>	<i>3,816</i>
<i>2018 Total expenditure</i>	<i>16,026</i>	<i>-</i>	<i>16,026</i>

**10 Support costs**

The support costs and the basis of their allocation were as follows:

<b>2019</b>	Raising funds £	Scholars UK & SA £	Projects £	<b>2019 Total £</b>	Basis of apportion- ment
Staff costs ( <a href="#">note 12</a> )	44,617	114,730	95,608	<b>254,955</b>	
Premises costs	5,492	14,121	11,768	<b>31,381</b>	Based on
Depreciation	798	2,051	1,709	<b>4,558</b>	staff time
Office expenses	7,863	20,216	16,847	<b>44,924</b>	& effort
Governance costs ( <a href="#">note 9</a> )	3,782	9,725	8,104	<b>21,611</b>	
	<b>62,552</b>	<b>160,843</b>	<b>134,036</b>	<b>357,431</b>	

<b>2018</b>	Raising funds £	Scholars UK & SA £	Projects £	<b>2018 Total £</b>	Basis of apportion- ment
Staff costs	34,887	89,710	74,758	<b>199,355</b>	
Premises costs	5,564	14,307	11,922	<b>31,793</b>	Based on
Depreciation	798	2,051	1,709	<b>4,558</b>	staff time
Office expenses	16,822	43,258	36,049	<b>96,129</b>	& effort
Governance costs	2,805	7,211	6,010	<b>16,026</b>	
	<b>60,876</b>	<b>156,537</b>	<b>130,448</b>	<b>347,861</b>	

**11 Net expenditure for the year is stated after charging:**

	<b>2019</b>	2018
	<b>Total</b>	Total
	<b>£</b>	£
Auditor's remuneration:		
Statutory audit services	<b>11,830</b>	10,000
Overseas auditor's remuneration	<b>1,279</b>	979
Staff costs ( <a href="#">note 12</a> )	<b>254,955</b>	199,355
Operating lease rentals	<b>3,411</b>	9,815

**12 Staff costs and trustees' remuneration**

	<b>2019</b>	2018
	<b>Total</b>	Total
	<b>£</b>	£
Staff costs during the year were as follows:		
Wages and salaries	223,045	169,387
Social security costs	15,999	17,078
Pension and other costs	15,913	12,890
	<b>254,955</b>	<b>199,355</b>
Staff costs by function were as follows:		
Generation of funds	44,617	34,887
Direct charitable	210,338	164,468
	<b>254,955</b>	<b>199,355</b>

No employees earned over £60,000 (including benefits) during the year (2018: none).

The average number of employees was:

	<b>2019</b>	2018
	<b>No.</b>	No.
Generating of funds	<b>1</b>	1
Direct charitable	<b>7</b>	5
	<b>8</b>	6

**Trustees' costs**

No trustee received any remuneration during the year (2018: none). Expenses reimbursed to the trustees during the year amounted to £1,348 (2018: £815).

**Staff costs**

The key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis comprise the trustees (who are unpaid) and the senior management team, namely the CEO, the Finance Manager, Scholarships Manager and the South Africa Manager. The total remuneration (including taxable benefits and employer's pension contributions) of the key management personnel for the year was £181,230 (2018: £178,404).

**13 Taxation**

The Canon Collins Educational Trust and Legal Assistance Trust is a registered charity and therefore is not liable to income tax or capital gains tax on income or gains derived from its charitable activities, as they fall within the various exemptions available to registered charities.

**14 Intangible fixed assets**

	Database £
<b>Cost</b>	
At 1 January 2019 and 31 December 2019	22,788
<b>Depreciation</b>	
At 1 January 2019	(4,558)
Charge for the year	(4,558)
At 31 December 2019	(9,116)
<b>Net book value</b>	
At 31 December 2019	13,672
At 31 December 2018	18,230

**15 Investments**

	Investments £
UK common investment funds	
Market value at 1 January 2019	99,348
Disposal	(13,000)
Net gain arising during the year	21,216
Market value at 31 December 2019	107,564
Cost at 31 December 2019	45,529

Investments are stated at market value and include unrealised gains of £62,035 (2018: £40,819).

As explained in [note 23](#), the market value of the investment portfolio fell significantly after the balance sheet date.

	2019 £	2018 £
<b>Reconciliation of movements in unrealised gains</b>		
Unrealised gains at beginning of year	40,819	48,066
Less: realised gain on disposal of investments	(3,075)	(944)
Add: net gain arising on valuations in the year	24,291	(6,303)
<b>Total unrealised gains at end of year</b>	62,035	40,819



## Notes to the financial statements Year ended 31 December 2019

### 16 Debtors

	2019 £	2018 £
Taxation recoverable	8,522	11,068
Prepayments & accrued income	24,383	23,496
Defence and Aid Fund Limited ( <a href="#">note 21</a> )	5,500	6,000
Other debtors (note 22)	274,692	85,078
	<b>313,097</b>	<b>125,642</b>

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

	2019 £	2018 £
Scholarship commitments	32,546	35,907
Creditors, accruals and deferred income	100,878	150,774
Taxation, social security and pension	4,281	7,266
Company credit card facility	-	-
	<b>137,705</b>	<b>193,947</b>

### 18 Restricted Funds

2019	Notes	At 1	Income	Expenditure	At 31
		January 2019			December 2019
		£	£	£	£
Comic Relief – LRC 2016 - 2020	<a href="#">(a)</a>	-	265,439	265,098	341
Comic Relief – Equal Education	<a href="#">(b)</a>	2,500	200,000	202,500	-
Graça Machel Scholarships	<a href="#">(c)</a>	1,063	-	-	1,063
James Learmonth Scholarships	<a href="#">(d)</a>	4,898	2,531	-	7,429
Legal Assistance Trust	<a href="#">(e)</a>	175,000	-	-	175,000
Leigh Day Scholarships	<a href="#">(f)</a>	-	26,666	26,007	659
Miscellaneous projects	<a href="#">(g)</a>	15,072	432	1,658	13,846
Ros Moger & Terry Furlong	<a href="#">(h)</a>	140,010	69,609	69,346	140,273
Sol Plaatje Educational Project	<a href="#">(i)</a>	84,251	135,000	135,223	84,028
<b>Total</b>		<b>422,794</b>	<b>699,677</b>	<b>699,832</b>	<b>422,639</b>

2018	Notes	At 1	Income	Expenditure	At 31
		January 2018			December 2018
		£	£	£	£
Comic Relief – LRC 2016 - 2020	<a href="#">(a)</a>	-	264,912	264,912	-
Comic Relief – Equal Education	<a href="#">(b)</a>	-	225,000	222,500	2,500
Graça Machel Scholarships	<a href="#">(c)</a>	2,899	-	1,836	1,063
James Learmonth Scholarships	<a href="#">(d)</a>	2,742	2,156	-	4,898
Legal Assistance Trust	<a href="#">(e)</a>	175,000	-	-	175,000
Leigh Day Scholarships	<a href="#">(f)</a>	6,211	26,666	32,877	-
Miscellaneous projects	<a href="#">(g)</a>	9,046	6,815	789	15,072
Ros Moger & Terry Furlong	<a href="#">(h)</a>	91,129	117,752	68,872	140,010
Sol Plaatje Educational Project	<a href="#">(i)</a>	88,256	135,000	139,005	84,251
<b>Total</b>		<b>375,283</b>	<b>778,302</b>	<b>730,791</b>	<b>422,794</b>

**18 Restricted Funds** (continued)

The restricted funds are specifically applied for the following purposes:

(a) *Comic Relief – LRC 2016 - 2020*

Project income for LRC and CCELAT management and administration. Additionally, £28,565 was received for services provided by the Trust and has been recognised in unrestricted income.

(b) *Comic Relief – Equal Education*

Project income for Equal Education and CCELAT management and administration.

(c) *Graça Machel Scholarships*

This programme enables southern African women from rural disadvantaged backgrounds to study health, education, science, economics and finance, and development-related subjects. All costs of this scholarship programme have been allocated to the restricted fund.

(d) *James Learmonth Scholarships*

This fund was established by the friends and family of James Learmonth to improve education in Malawi.

(e) *LAT restricted reserves*

The trustees reserve these funds, acquired as part of the 2012 merger, for use in support of the Legal Resources Centre.

(f) *Leigh Day Scholarships*

This is a programme funded by Leigh Day and Co. to support students in South Africa studying for law degrees at the University of the Western Cape.

(g) *Miscellaneous*

Donations received for:

- ◆ Chancellor College (Malawi) in memory of Elizabeth Bird;
- ◆ Sundry donations;
- ◆ THEKGO.

(h) *Ros Moger/Terry Furlong Scholarships*

This fund represents monies received from Ros Moger and Terry Furlong's friends and family to support scholarships.

(i) *Sol Plaatje Educational Project*

£1.5m grant over 10 years for scholarships in South Africa.

## 19 Analysis of net assets between funds

	General fund £	Restricted funds £	Total 2019 £
<b>Fund balances at 31 December 2019 are represented by:</b>			
Intangible fixed asset	13,672		<b>13,672</b>
Investments	107,564		<b>107,564</b>
Net current assets	79,649	422,639	<b>502,288</b>
<b>Total net assets</b>	<b>200,885</b>	<b>422,639</b>	<b>623,524</b>
	<i>General fund £</i>	<i>Restricted funds £</i>	<i>Total 2018 £</i>
<i>Fund balances at 31 December 2018 are represented by:</i>			
<i>Intangible fixed asset</i>	<i>18,230</i>	<i>-</i>	<i>18,230</i>
<i>Investments</i>	<i>99,348</i>	<i>-</i>	<i>99,348</i>
<i>Net current assets</i>	<i>54,982</i>	<i>422,794</i>	<i>477,776</i>
<i>Total net assets</i>	<i>172,560</i>	<i>422,794</i>	<i>595,354</i>

## 20 Financial commitments

At 31 December 2019 the charity had total commitments under non-cancellable operating leases as follows:

	Total 2019 £	Total 2018 £
Land and building (within one year (2020))	<b>3,411</b>	£9,815

The charity has a licence to occupy office space. The licence terms allow the charity to give four months' notice to vacate.

At 31 December 2019, the Trust had made scholarship commitments (subject to satisfactory academic performance) for the academic years 2020 - 2022 amounting to £336,577 (2018 - £405,723).

	Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
<b>Committed Scholarships</b>				
Within one year (2020)	16,667	213,507	<b>230,174</b>	295,584
Within two to three years (2021– 2022)	8,333	98,070	<b>106,403</b>	110,139
	<b>25,000</b>	<b>311,577</b>	<b>336,577</b>	405,723
	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2018 £</i>	
<i>Committed Scholarships</i>				
<i>Within one year (2019)</i>	<i>87,806</i>	<i>207,778</i>	<i>295,584</i>	
<i>Within two to three years (2020– 2021)</i>	<i>25,000</i>	<i>85,139</i>	<i>110,139</i>	
	<i>112,806</i>	<i>292,917</i>	<i>405,723</i>	

**21 Related- Party transactions**

***Defence and Aid Fund Limited***

Three trustees John Battersby, Lawson Naidoo and Maano Ramutsindela and the Chief Executive Officer (Stuart Craig), were directors (councillors) of Defence and Aid Fund Limited.

During the year CCELAT received gifts from Defence and Aid Fund Limited of £2,500 (2018: £3,000).

At 31 December 2019 Defence and Aid Fund Limited owed the Trust £5,500 (2018: £6,000).

**22. Contingent assets**

The charity is pursuing legal claims against the former executor of an estate in which the charity was the principal legatee and where the estate assets have been subject to fraud and misappropriation. The value of the estate's assets has been estimated at £1.5m. However, the legal action to recover the assets and losses incurred as a result of the executor's actions is complex, costly and time consuming and the probability of success uncertain. An amount of £82,192 is included within other debtors representing legal costs incurred by the charity at 31 December 2019 and is considered recoverable from the estate assets, however no further amounts have been recognised in the financial statements that may become due to the charity until the amount is known with certainty.

**23. Post balance sheet events**

Since the 31 December 2019, Covid-19 has impacted on the market value of the investment portfolio.

The charity's investment portfolio was affected by the post balance sheet volatility in the financial markets resulting from Covid-19 and the most recent valuation performed at 1<sup>st</sup> May 2020 indicated a fall of £27,040 or 25.1% since 31 December 2019.