

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

**Annual Report and Independently
Examined Financial Statements**

31 December 2020

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 2020

Patrons	Sir Michael Bear The Right Honourable Lord Peter Hain Elinor Sisulu Max Sisulu Sir Andrew Collins (40 th Anniversary Year Patron)
Board of Trustees	John Battersby (Chair) (Resigned 26 th May 2021) Marjorie Ngwenya (Vice Chair) (Appointed Chair 26 th May 2021) David Holberton (Treasurer) Dr Kai Easton Keith Holdt Frewyeni Kidane Mpho Makwana (Resigned 15 th July 2020) Justice Mavedzenge Bonange Mohale (Appointed 17 th June 2020) (Appointed Vice Chair 26 th May 2021) Lawson Naidoo (Resigned 26 th May 2021) Nicolette Naylor Narissa Ramdhani (Appointed 27 th May 2020)
Chief Executive Officer	Stuart Craig
Company Secretary	Roger Richards
Registered address	Office 8, 334 Kennington Lane London SE11 5HY
Telephone	0207 354 1462
Web	www.canoncollins.org.uk
Company Registration Number	04965891 (England and Wales)
Charity Registration Number	1102028
Accountants	Buzzacott LLP 130 Wood Street London EC2V 6DL
Bankers	Triodos Bank UK Ltd 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 2020.

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 the trustees are directors of the charitable company.

Overview of the Year

The year 2020 was – for the whole of humankind – like no other. In mid-March 2020 the UK-based staff decided to work from home “for a couple of weeks” as a precaution against a new coronavirus from the Far East that some thought could infect crowded parts of London. It was deemed a temporary measure because the World Health Organisation was refusing to call it a pandemic. A week later the UK learned a new word (“lockdown”) and South Africa duly followed suit about 5 weeks later, after travellers took the virus to that country. There followed, for the Canon Collins Trust and all its partners and stakeholders, a period of readjustment – which for our scholars in particular, was substantial.

Scholars suddenly found themselves unable to access university libraries, computers and lecturers, and many had to return home, sometimes to environments completely unsuited to study. Those carrying out research among communities could no longer convene meetings. Some were clearly troubled by the new order, and we quickly organised two online mental health and wellbeing workshops and prepared to issue hardship payments where necessary. Our large donors (including the Sol Plaatje Education Project and Comic Relief) offered welcome flexibility in the use of their funding, enabling CCELAT to respond to emerging needs. Intensive support has been given to scholars remotely throughout the year. Some who were unable to complete their studies on schedule have been helped to extend.

The Trust's income for the year was 30.8% lower than in 2019 and some 17% down on predictions. The principal reasons for this included:

- New funding became difficult to raise as funders switched their priorities to Covid-19 and planned events had to be cancelled or postponed.
- Several individual donors have had to re-prioritise.
- Grant funding from Comic Relief for our partnership with Equal Education came to an end.

2021 will be a challenging year until fundraising returns to normal levels.

In late 2019 the full scale of a legacy fraud affecting CCELAT became clear. Legal action to recover the missing assets continued throughout 2020, although the lockdowns have made it difficult to dispose of the properties involved. As at 31 December 2020 we had incurred legal costs of £383,456, which we expect to recover in 2021. However, we face a long battle ahead to secure full compensation.

Report from the Board of Trustees Year ended 31 December 2020

On a more positive note, both the Board and the staff team remained stable throughout 2020. A full-time Partnerships and Fundraising Manager joined the staff just as the pandemic broke. Businessman Bonang Mohale and fundraiser Narissa Ramdhani joined the Board during the year. Later in 2020, four new Patrons were appointed. Elinor and Max Sisulu, and former Lord Mayor of London Sir Michael Bear have joined Lord Peter Hain as lifetime patrons, while Sir Andrew Collins – son of Canon John Collins – has become Patron of CCELAT's 40th Anniversary Year (2021). Some of the Trust's anniversary celebrations have been moved to 2022 as a result of ongoing coronavirus restrictions.

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.

Patrons

Sir Michael Bear is a civil engineer by trade. He was born in Nairobi, educated at Wits University and is a former Lord Mayor of London. He was knighted in 2012 for services to regeneration, charity, and the City of London.

Sir Andrew Collins is the son of the late Canon John Collins and Diana Collins. He is a retired English barrister and judge, and served as a Justice of the High Court's Queen's Bench Division.

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.

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Patrons (continued)

Elinor Sisulu is a Zimbabwean-born South African writer and human rights activist. She has been involved in the Southern African liberation movements throughout her life. Elinor returned to South Africa in 1991 after 26 years in exile. She is active in arts and literary organisation. In 2016 Elinor was awarded an honorary PhD in recognition of her interdisciplinary work and commitment to social change.

Max Sisulu was born in Soweto, South Africa on 23 August 1945 to Walter and Albertina Sisulu. He served as Speaker in South Africa's third democratic Parliament from 2009-2014. He resigned from Parliament in 1998 to take up the post of Deputy Chief Executive of Denel Aerospace. From 2003 to 2006 he served as Group General Manager at SASOL, one of South Africa's major energy and chemical companies. He went on to serve as non-executive director on several boards, including the Human Sciences Research Council (HSRC), the National Economic Advisory Forum (NEAF) and African Rainbow Minerals.

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) (Resigned May 2021) 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) (Appointed Chair May 2021) is a past president of the Institute and Faculty of Actuaries. She is a non-executive director to financial services companies and also serves as 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.

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.

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

Justice Mavedzenge is an alumnus 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.

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Trustees (continued)

Bonang Mohale (Appointed Vice Chair May 2021) is the Chancellor of the University of the Free State, Professor of Practice in the Johannesburg Business School (JBS) College of Business and Economics, and Chairman of The Bidvest Group Limited. He is a highly respected South African businessman, known for his patriotism and his active role in seeking to advance the country's interests.

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, based in Johannesburg.

Lawson Naidoo (Resigned May 2021) 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.

Dr. Narissa Ramdhani is the CEO of the Ifa Lethu Foundation who started her career in academia at institutions such as the Universities of KwaZulu-Natal (SA) Yale and Connecticut (USA) in the areas of politics and international relations. Dr. Ramdhani has since moved into Business, Heritage and Creative Development.

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.

Report from the Board of Trustees Year ended 31 December 2020

GOVERNANCE, STRUCTURE AND MANAGEMENT (continued)

Decision making

The Board of Trustees met three times in 2020. 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)

Members	
Keith Holdt	RGS Chair (Appointed 23 rd September 2020)
Lawson Naidoo	RGS Chair (Resigned 23 rd September 2020)
David Holberton	Treasurer
John Battersby	Trustee
Marjorie Ngwenya	Trustee
Bonang Mohale	Trustee
Attendees	
Roger Richards	Finance & Administration Manager
Stuart Craig	Chief Executive Officer

Awards and Partnerships Subcommittee (APS)

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

Fundraising Subcommittee (FS)

Members	
Narissia Ramdhani	FS Chair
Frewyeni Kidane	Trustee
John Battersby	Trustee
Keith Holdt	Trustee
Marjorie Ngwenya	Trustee
Attendees	
Stuart Craig	Chief Executive Officer
Jill Ritchie	Fundraising Manager

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 Trust is exposed and have compiled a risk register which is reviewed and updated annually (last updated February 2020, and due for revision in May 2021).

The risk register identifies the types of risk, analyses potential severity, and identifies the actions to be taken to mitigate those risks. Potential risks are grouped into four main categories: (i) **Operational** risks, e.g. weak project management, lack of a disaster recovery plan, absence of a clear direction, etc. (ii) **Governance and fiduciary** risks, including those arising as a result of weak oversight, unsound investment policies, a loss of institutional memory, etc. (iii) **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; and (iv) **External** risks, such as the effects of pandemics, government policies and extreme Foreign exchange rate fluctuations.

The Trustees consider that the most significant current risks for the charity are in the first and last categories above, as follows:

1. **Impact of Covid-19 (external risk):** Both the UK (with one of the highest Covid-19 death rates per capita in the world) and South Africa (with identified variants and very limited vaccine roll-out) are impacted by the global pandemic in different ways. The trustees envisage that the virus will make it difficult to hold fundraising events, or scholar support events in person for a long time to come. As mentioned elsewhere in this report, our scholars may also struggle to finish their studies on time. Economies which have been depressed by repeated lockdowns may struggle to recover in such a way that donors feel confident about giving to charity again. Investment returns may also remain weak. Reduced income could limit the work that CCELAT can undertake, and may deplete our reserves. The charity will continue to look at all possible ways to mitigate the effects of Covid-19 on its operations.
2. **Ageing individual donor base (operational risk):** CCELAT is very aware that many of our committed supporters, a large number of whom came on board during the anti-apartheid campaigns of the 1970s and 80s, will not be able to continue their support indefinitely. We are fortunate that so many have already included CCELAT in their Wills and we will step up our efforts to promote legacies as a means of supporting CCELAT into the future. We will also seek to increase the support we receive from alumni (former scholarship recipients who have now graduated) and diversify our funding further.

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 – Southern 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 and it will be updated in 2021 to be presented to the board in May 2021. The Governance Manual will also be reviewed and updated in line with the guidance of the new Charity Commission Governance Code and will be presented to the board in May 2021.

OBJECTIVES AND ACTIVITIES

The Trust has three strategic goals, currently being updated, 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 supports the development of potential leaders who are advocates for human rights, social justice and a more equal society. CCELAT uses scholarships as a vehicle to empower those individuals to access higher education, and actively seeks to build a community of change agents to support their efforts.

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 7 (2019: 12) 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 2020 the Trust supported a total of 116 (2019: 127) scholars, who were at universities as follows:

	2020	2019
South Africa	91	99
UK/IRE	25	28
Total	116	127

Scholarship Programme	South Africa	
	Academic Year	Academic Year
	2020	2019
Canon Collins SA	7	12
British South African Law Association	-	1
Elizabeth Bird Memorial Fund	1	-
Equal Education	-	1
James Learmonth	2	-
Joel Joffe Trust	4	-
Leigh Day	7	12
Matrix Chambers	-	1
Pegasys	2	-
Ros Moger & Terry Furlong	21	16
Alan and Babette Sainsbury Trust	-	2
Sol Plaatje Educational Project	32	32
Tom Queba	2	-
Thekgo Bursary	4	5
University of London	9	17
Total	91	99

OBJECTIVES AND ACTIVITIES (continued)

1. Scholarship programmes (continued)

Scholarship Programme	UK/Ireland	
	Academic Year	Academic Year
	2020/21	2019/20
Canon Collins UK	-	1
Commonwealth Scholarships	9	13
Kader Asmal Fellowship	16	14
Total	25	28

The Trust is also committed to supporting and harnessing the expertise of past scholars by proactively developing the Canon Collins Alumni Network. With over 4,000 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.

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

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 fifth year in 2020) the LRC received £261,642 from Comic Relief during the twelve months ending 31 December 2020 (2019: £265,098). 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 \(EE\)](#)

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 are aimed at achieving quality education for all. A long-running grant from Comic Relief finally came to an end in early 2020, with considerable progress having been made in ensuring the SA government adheres to its own laws and timescales for the replacement of unsatisfactory school buildings, and the upgrading of schools without facilities like toilets, water and electricity.

Unsurprisingly, this work is far from finished, and CCELAT hopes to work alongside EE again if and when further funding can be secured. In the meantime, EE remains a trusted partner, friend and ally in the fight for social justice in South Africa.

FINANCIAL REVIEW AND RELEVANT POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with the accounting policies set out on pages 20 to 24 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).

Results for the year

Incoming resources during the year to 31 December 2020 amounted to £823,479 (2019: £1,211,144). Resources expended were £895,146 (2019: £1,204,190) resulting in a deficit, before unrealised investment losses, of £71,667 (2019: £6,954 surplus).

Financial position

Balances at 31 December	2020	2019
	£	£
Restricted funds	424,751	422,639
Unrestricted funds	121,755	200,885
Total	546,506	623,524

Restricted funds 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.

FINANCIAL REVIEW AND RELEVANT POLICIES (continued)

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 (£8,333), plus notice requirement on our office lease (£3,411). This amounts to £107,444. Actual unrestricted reserves at 31 December 2020 were £121,755 (2019: £200,885). Taking account of reductions in cost commitments that have been implemented after 31 December 2020, it is anticipated that the reserves required from 2021 will be approximately £96,000.

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 £7,000 in 2020. During the year the fund incurred realised and unrealised losses of £5,351 (2019: unrealised net gain of £21,216) and the market value as at 31 December 2020 was £95,213 (2019: £107,564). 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), the use of forward contracts for foreign exchange 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.

Signed on behalf of the Trustees: Marjorie Ngwenya (Chair)


Marjorie Ngwenya (Jun 8, 2021 18:10 MDT)

Independent Examiner's Report to the trustees of The Canon Collins Educational and Legal Assistance Trust

I report to the charity trustees' on my examination of the financial statements of the charitable company for the year ended 31 December 2020.

Responsibilities and Basis of Report

As the trustees of the charity (and also as directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

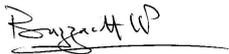
Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe:

- b. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- c. the financial statements do not accord with those records; or
- d. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- e. the financial statements have not been prepared in accordance with the methods and principles of the "Accounting and Reporting by Charities: the 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) (effective 1 January 2015)."

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Avnish Savjani
Buzzacott LLP
Chartered Accountants
130 Wood Street
London
EC2V 6DL

21 June 2021

Statement of financial activities for the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total £	Unrestricted funds £	Restricted funds £	2019 Total £
Income from:							
Donations and legacies	1	241,741	222,118	463,859	369,560	234,238	603,798
Charitable activities							
Project income	2	27,278	286,642	313,920	54,447	465,439	519,886
Income from donations, legacies and charitable activities		269,019	508,760	777,779	424,007	699,677	1,123,684
Other trading activities	3	45,221	—	45,221	85,663	—	85,663
Investments	4	479	—	479	1,797	—	1,797
Income from trading and investments		45,700	—	45,700	87,460	—	87,460
Total income		314,719	508,760	823,479	511,467	699,677	1,211,144
Expenditure on:							
Raising funds	5	71,553	—	71,553	81,855	—	81,855
Charitable activities							
Scholarships – UK	6	18,376	—	18,376	40,907	—	40,907
Scholarships – Southern Africa	7	167,194	220,006	387,200	210,113	232,234	442,347
Project grants	8	131,375	286,642	418,017	171,483	467,598	639,081
Total expenditure		388,498	506,648	895,146	504,358	699,832	1,204,190
Net (expenditure) income before gains/ (losses) on investments		(73,779)	2,112	(71,667)	7,109	(155)	6,954
Net (losses) gains on investments	15	(5,351)	—	(5,351)	21,216	—	21,216
Net (expenditure) income and net movement in funds for the year		(79,130)	2,112	(77,018)	28,325	(155)	28,170
Reconciliation of funds:							
Fund balances brought forward at 1 January 2020		200,885	422,639	623,524	172,560	422,794	595,354
Fund balances carried forward at 31 December 2020		121,755	424,751	546,506	200,885	422,639	623,524

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

Statement of cash flows for the year ended 31 December 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed assets					
Intangible fixed assets	14		9,114		13,672
Investments	15		95,213		107,564
			104,327		121,236
Current assets					
Debtors	16	481,717		313,097	
Short term deposits		221,682		263,004	
Cash at bank and in hand		58,958		63,892	
Total current assets		762,357		639,993	
Liabilities					
Creditors: amounts falling due within one year	17	(320,178)		(137,705)	
Net current assets			442,179		502,288
Total net assets			546,506		623,524
The funds of the charity					
<i>Income funds:</i>					
Unrestricted funds - General fund			121,755		200,885
Restricted funds	18		424,751		422,639
Total charity funds			546,506		623,524

For the year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the financial period in question in accordance with section 476 of the Act.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees and signed on their behalf by:


Marjorie Ngwenya (Jun 8, 2021 18:10 MDT)

Marjorie Ngwenya

(Chair)


David Holberton (Jun 3, 2021 09:03 GMT+1)

David Holberton

(Treasurer)

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

Charity Number: 1102028

Statement of cash flows for the year ended 31 December 2020

	Notes	2020 £	2019 £
Cash outflow from operating activities:			
Net cash used in operating activities	A	(53,735)	(233,981)
Cash inflow from investing activities:			
Interest from investments		479	1,796
Proceeds from the disposal of investments		7,000	13,000
Purchase of intangible fixed assets		—	—
Purchase of investments		—	—
Net cash provided by (used) in investing activities		7,479	14,796
Change in cash and cash equivalents in the year		(46,256)	(219,185)
Cash and cash equivalents at 1 January 2020	B	326,896	546,083
Cash and cash equivalents at 31 December 2020	B	280,640	326,896

Notes to the statement of cash flows for the year to 31 December 2020.

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

	2020 £	2019 £
Net movement in funds (as per the statement of financial activities)	(77,018)	28,169
Adjustments for:		
Loss/(gain) on investments	5,351	(21,216)
Dividends and interest from investments	(479)	(1,796)
Depreciation charge	4,558	4,558
Decrease in debtors	(168,620)	(187,455)
Increase/(decrease) increase in creditors	182,473	(56,241)
Net cash used in operating activities	(53,735)	(233,981)

B Analysis of cash and cash equivalents

	2020 £	2019 £
Cash at bank and in hand	58,958	63,892
Short term deposits	221,682	263,004
Total cash and cash equivalents	280,640	326,896

Principal accounting policies Year ended 31 December 2020

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

Basis of preparation

These financial statements have been prepared for the year to 31 December 2020.

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 basis for the assessment is provided on page 4 of the Trustees Report where the trustees have considered the continuing 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 2020

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 2020

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 if 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 2020

Financial assets and liabilities

Financial assets and financial liabilities are recognised in the balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 16. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities –accruals and other creditors are financial instruments and are measured at amortised cost as detailed in note 17. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

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.

Principal accounting policies Year ended 31 December 2020

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 £501 (2019: £625). 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 2020

1 Donations and legacies

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Donations				
Corporate, Trust and charity donations	16,034	87,118	103,152	113,917
Sol Plaatje Educational Project	15,000	135,000	150,000	150,000
Defence and Aid Fund Limited	2,000	-	2,000	2,500
General donations, appeals and events	27,828	-	27,828	18,352
London Marathon	-	-	-	8,345
Standing orders and regular giving	133,118	-	133,118	141,950
Gift Aid	25,477	-	25,477	28,997
Legacies	22,284	-	22,284	139,737
2020 Total income	241,741	222,118	463,859	603,798

	Unrestricted funds £	Restricted funds £	2019 Total £
<i>Donations</i>			
<i>Corporate, Trust and charity donations</i>	<i>14,679</i>	<i>99,238</i>	<i>113,917</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>2,500</i>	<i>—</i>	<i>2,500</i>
<i>General donations, appeals and events</i>	<i>18,352</i>	<i>—</i>	<i>18,352</i>
<i>London Marathon</i>	<i>8,345</i>	<i>—</i>	<i>8,345</i>
<i>Standing orders and regular giving</i>	<i>141,950</i>	<i>—</i>	<i>141,950</i>
<i>Gift Aid</i>	<i>28,997</i>	<i>—</i>	<i>28,997</i>
<i>Legacies</i>	<i>139,737</i>	<i>—</i>	<i>139,737</i>
2019 Total income	369,560	234,238	603,798

2 Project income

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Comic Relief - Legal Resources Centre	27,278	261,642	288,920	294,886
Comic Relief - Equal Education	-	25,000	25,000	225,000
2020 Total income	27,278	286,642	313,920	519,886

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

The unrestricted income element of Comic Relief funding in 2019 relates to CCELAT's project costs as per the Comic Relief budgets.

Notes to the financial statements Year ended 31 December 2020

3 Other trading activities

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Royalties received	653	—	653	293
Earned income	44,568	—	44,568	85,370
2020 Total income	45,221	—	45,221	85,663

	Unrestricted funds £	Restricted funds £	2019 Total £
Royalties received	293	—	293
Earned income	85,370	—	85,370
2019 Total income	85,663	—	85,663

4 Investment income – unrestricted funds

	2020 £	2019 £
Interest receivable on short term deposits	479	1,797

5 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Mailing and printing	6,916	—	6,916	5,086
Advertising, promotion and publicity	3,042	—	3,042	9,019
Events / London Marathon	1,555	—	1,555	3,994
Travel	3,233	—	3,233	1,207
Allocation of support costs (note 10)	56,807	—	56,807	62,550
2020 Total expenditure	71,553	—	71,553	81,855

	Unrestricted funds £	Restricted funds £	2019 Total £
Mailing and printing	5,086	—	5,086
Advertising, promotion and publicity	9,019	—	9,019
Events / London Marathon	3,994	—	3,994
Travel	1,207	—	1,207
Allocation of support costs (note 10)	62,550	—	62,550
2019 Total expenditure	81,855	—	81,855

Notes to the financial statements Year ended 31 December 2020

6 Scholarships – UK

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Core scholarships	—	—	—	14,450
Student support costs	2,143	—	2,143	8,585
Allocation of support costs (note 10)	16,233	—	16,233	17,872
2020 Total expenditure	18,376	—	18,376	40,907
		<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>2019 Total £</i>
<i>Core scholarships</i>		14,450	—	14,450
<i>Student support costs</i>		8,585	—	8,585
<i>Allocation of support costs (note 10)</i>		17,872	—	17,872
<i>2019 Total expenditure</i>		40,907	—	40,907

7 Scholarships – Southern Africa

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Core scholarships	29,053	—	29,053	51,714
Leigh Day scholarships	—	15,233	15,233	26,007
Ros Moger/ Terry Furlong	—	53,870	53,870	69,346
Alan and Babette Sainsbury	—	—	—	7,919
British South African Law Association	—	—	—	2,188
James Learmonth Scholarship	—	6,314	6,314	—
Matrix Chambers	2,000	—	2,000	2,200
THEKGO	—	5,938	5,938	1,658
Pegasys	—	8,987	8,987	—
Joel Joffe Award	—	8,128	8,128	—
Tom Queba Memorial Award	—	8,778	8,778	—
Follet Trust	—	4,761	4,761	—
Elizabeth Bird Memorial Fund	—	4,169	4,169	—
Sol Plaatje Educational Project	—	103,828	103,828	135,223
Scholar Hardship Fund *	6,286	—	6,286	3,122
Allocation of support costs (note 10)	129,855	—	129,855	142,971
2020 Total expenditure	167,194	220,006	387,200	442,347

All scholarship grants were made to individual students. * continuing fund to support scholars in financial difficulties.

Notes to the financial statements Year ended 31 December 2020

7 Scholarships – Southern Africa (continued)

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>2019 Total</i>
	£	£	£
<i>Core scholarships</i>	51,714	—	51,714
<i>Leigh Day scholarships</i>	—	26,007	26,007
<i>Ros Moger/ Terry Furlong</i>	—	69,346	69,346
<i>Alan and Babette Sainsbury</i>	7,919	—	7,919
<i>British South African Law Association</i>	2,188	—	2,188
<i>Matrix Chambers</i>	2,200	—	2,200
<i>THEKGO</i>	—	1,658	1,658
<i>Sol Plaatje Educational Project</i>	—	135,223	135,223
<i>Scholar Hardship Fund *</i>	3,122	—	3,122
<i>Allocation of support costs (note 10)</i>	142,971	—	142,971
2019 Total expenditure	210,113	232,234	442,347

All scholarship grants were made to individual students. * continuing fund to support scholars in financial difficulties.

8 Project grants

	Unrestricted funds	Restricted funds	2020 Total	2019 Total
	£	£	£	£
Legal Resources Centre	—	261,642	261,642	265,098
Equal Education	—	25,000	25,000	202,866
Scholars Conference	3,945	—	3,945	32,242
Alumni Conference	5,690	—	5,690	5,207
Allocation of support costs (note 10)	121,740	—	121,740	134,035
2020 Total expenditure	131,375	286,642	418,017	639,081

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>2019 Total</i>
	£	£	£
<i>Legal Resources Centre</i>	—	265,098	265,098
<i>Equal Education</i>	—	202,500	202,866
<i>Scholars Conference</i>	32,242	—	32,242
<i>Alumni Conference</i>	5,207	—	5,207
<i>Allocation of support costs (note 10)</i>	134,035	—	134,035
2019 Total expenditure	171,483	467,598	639,081

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

Notes to the financial statements Year ended 31 December 2020

9 Governance costs

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Independent examination fee	6,000	—	6,000	—
Auditor's remuneration	—	—	—	11,830
Overseas auditor's remuneration	1,654	—	1,654	1,279
Other governance costs	1,231	—	1,231	4,977
Exchange rate variance & bank charges	(7,520)	—	(7,520)	3,524
2020 Total expenditure	1,365	—	1,635	21,610

	Unrestricted funds £	Restricted funds £	2019 Total £
Auditor's remuneration	11,830	—	11,830
Overseas auditor's remuneration	1,279	—	1,279
Other governance costs	4,977	—	4,977
Exchange rate variance & bank charges	3,524	—	3,524
2019 Total expenditure	21,610	—	21,610

10 Support costs

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

2020	Raising funds £	Scholars UK & SA £	Projects £	2020 Total £	Basis of apportionment
Staff costs (note 12)	47,467	122,057	101,714	271,238	Based on staff time & effort
Premises costs	2,872	7,386	6,154	16,412	
Depreciation	798	2,051	1,709	4,558	
Office expenses	5,431	13,980	11,651	31,062	
Governance costs (note 9)	239	614	512	1,365	
	56,807	146,088	121,740	324,365	

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

11 Net expenditure for the year is stated after charging:

	2020	2019
	Total	Total
	£	£
Auditor's remuneration:		
Statutory audit services	—	11,830
Overseas auditor's remuneration	1,654	1,279
Staff costs (note 12)	271,238	254,955
Operating lease rentals	3,411	3,411

12 Staff costs and trustees' remuneration

	2020	2019
	Total	Total
	£	£
Staff costs during the year were as follows:		
Wages and salaries	252,939	223,045
Social security costs	3,766	15,999
Pension and other costs	14,533	15,913
	271,238	254,955
Staff costs by function were as follows:		
Generation of funds	47,467	44,617
Direct charitable	223,771	210,338
	271,238	254,955

No employees earned over £60,000 (including benefits) during the year (2019: none).

The average number of employees was:

	2020	2019
	No.	No.
Generating of funds	1	1
Direct charitable	7	7
	8	8

Trustees' costs

No trustee received any remuneration during the year (2019: none). Expenses reimbursed to the trustees during the year amounted to £Nil (2019: £1,348).

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 £185,646 (2019: £181,230).

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 £
Cost	
At 1 January 2020 and 31 December 2020	18,230
Amortisation	
At 1 January 2020	4,558
Charge for the year	4,558
At 31 December 2020	9,116
Net book value	
At 31 December 2020	9,114
At 31 December 2019	13,672

15 Investments

	Investments £
UK common investment funds	
Market value at 1 January 2020	107,564
Disposal	(7,000)
Net loss arising during the year	(5,351)
Market value at 31 December 2020	95,213
Cost at 31 December 2020	38,529

Investments are stated at market value and include unrealised gains of £56,684 (2019: £62,035).

	2020 £	2019 £
Reconciliation of movements in unrealised gains		
Unrealised gains at beginning of year	62,035	40,819
Less: realised gain on disposal of investments	(1,649)	(3,075)
Net (loss)/ gain arising on revaluation during the year	(3,702)	24,291
Total unrealised gains at end of year	56,684	62,035

Notes to the financial statements Year ended 31 December 2020

16 Debtors

	2020 £	2019 £
Taxation recoverable	1,756	8,522
Prepayments & accrued income	10,005	24,383
Defence and Aid Fund Limited (note 21)	2,000	5,500
Other debtors (note 22)	467,956	274,692
	481,717	313,097

17 Creditors: amounts falling due within one year

	2020 £	2019 £
Scholarship commitments	23,261	32,546
Creditors, accruals and deferred income	293,365	100,878
Taxation, social security and pension	3,552	4,281
	320,178	137,705

18 Restricted Funds

2020	Notes	At 1 January 2020 £	Income £	Expenditure £	At 31 December 2020 £
Comic Relief – LRC 2016 - 2020	(a)	341	261,642	261,642	341
Comic Relief – Equal Education	(b)	—	25,000	25,000	-
Graça Machel Scholarships	(c)	1,063	-	-	1,063
James Learmonth Scholarships	(d)	7,429	2,901	6,314	4,016
Legal Assistance Trust	(e)	175,000	-	-	175,000
Leigh Day Scholarships	(f)	659	26,666	15,233	12,092
Miscellaneous projects	(g)	13,846	5,745	14,868	4,723
Ros Moger & Terry Furlong	(h)	140,273	11,873	53,870	98,276
Sol Plaatje Educational Project	(i)	84,028	135,000	103,828	115,200
Joel Joffe	(j)	-	21,400	8,128	13,272
Pegasys	(k)	-	9,236	8,987	249
Tom Queba Memorial Fund	(l)	-	9,297	8,778	519
Total		422,639	508,760	506,648	424,751
2019	Notes	At 1 January 2019 £	Income £	Expenditure £	At 31 December 2019 £
Comic Relief – LRC 2016 - 2020	(a)	—	265,439	265,098	341
Comic Relief – Equal Education	(b)	2,500	200,000	202,500	—
Graça Machel Scholarships	(c)	1,063	—	—	1,063
James Learmonth Scholarships	(d)	4,898	2,531	—	7,429
Legal Assistance Trust	(e)	175,000	—	—	175,000
Leigh Day Scholarships	(f)	—	26,666	26,007	659
Miscellaneous projects	(g)	15,072	432	1,658	13,846
Ros Moger & Terry Furlong	(h)	140,010	69,609	69,346	140,273
Sol Plaatje Educational Project	(i)	84,251	135,000	135,223	84,028
Total		422,794	699,677	699,832	422,639

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
- ◆ Follet Trust

(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.

(j) Joel Joffe Trust - This fund supports scholars for 2 years in South Africa

(k) Pegasys Scholarships - This fund supports 2 scholars in South Africa

(l) Tom Queba Memorial Fund – This fund supports 2 female engineers in South Africa

19 Analysis of net assets between funds

	General fund £	Restricted funds £	Total 2020 £
Fund balances at 31 December 2020 are represented by:			
Intangible fixed asset	9,114	—	9,144
Investments	95,213	—	95,213
Net current assets	17,428	424,751	442,179
Total net assets	121,755	424,751	546,506
	<i>General fund £</i>	<i>Restricted funds £</i>	<i>Total 2019 £</i>
<i>Fund balances at 31 December 2019 are represented by:</i>			
<i>Intangible fixed asset</i>	<i>13,672</i>	<i>—</i>	<i>13,672</i>
<i>Investments</i>	<i>107,564</i>	<i>—</i>	<i>107,564</i>
<i>Net current assets</i>	<i>79,649</i>	<i>422,639</i>	<i>502,288</i>
<i>Total net assets</i>	<i>200,885</i>	<i>422,639</i>	<i>623,524</i>

20 Financial commitments

At 31 December 2020 the charity had total commitments under non-cancellable operating leases as follows:

	2020 £	2019 £
Land and building (within one year (2020))	3,411	3,411

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 2020, the Trust had made scholarship commitments (where payment is subject to satisfactory academic performance) for the academic years 2021 - 2023 amounting to £220,661 (2019 - £336,577).

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Committed Scholarships				
Within one year (2020)	8,333	137,321	145,654	230,174
Within two to three years (2021– 2022)	-	75,007	75,007	106,403
	8,333	212,328	220,661	336,577
	<i>Unrestricted £</i>	<i>Restricted £</i>		<i>Total 2019 £</i>
<i>Committed Scholarships</i>				
<i>Within one year (2020)</i>	<i>16,667</i>	<i>213,507</i>		<i>230,174</i>
<i>Within two to three years (2021– 2022)</i>	<i>8,333</i>	<i>98,070</i>		<i>106,403</i>
	<i>25,000</i>	<i>311,577</i>		<i>336,577</i>

21 Related- Party transactions

Defence and Aid Fund Limited

Two trustees John Battersby, Lawson Naidoo 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 £2,000 (2019: £2,500).

At 31 December 2020 Defence and Aid Fund Limited owed the Trust £2,000 (2019: £5,500).

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 £383,456 is included within other debtors representing legal costs incurred by the charity at 31 December 2020, which is considered recoverable from the estate assets. However no further amounts that may become due to the charity have been recognised in the financial statements, because the amount (if any) cannot be determined with reasonable certainty.

CCELAT 2020 Accounts FINAL

Final Audit Report

2021-06-09

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