

**Lawyers in Local Government
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2025**

DRAFT ACCOUNTS

**SUBJECT TO CHANGE PENDING RECEIPT OF OUTSTANDING
INFORMATION FROM WESLEYAN**

AGP
Chartered Accountants
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

Lawyers in Local Government

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2025

Contents	Page
Directors' report	1
Statement of comprehensive income	2
Statement of financial position	3
Statement of changes in equity	5
Notes to the financial statements	6
The following pages do not form part of the financial statements	
Chartered accountants report to the board of directors on the preparation of the unaudited statutory financial statements	15
Detailed income statement	16
Notes to the detailed income statement	17

Lawyers in Local Government

Company Limited by Guarantee

Directors' Report

Year ended 31 December 2025

The directors present their report and the unaudited financial statements of the company for the year ended 31 December 2025.

Principal activities

The principal activity of the company during the year was to act as a professional body, collecting subscriptions from its members and providing advice and support functions and lobbying on matters of concern to members.

Directors

The directors who served the company during the year were as follows:

Mrs D Evans	
H M Bradley	
S M Harriott	
J J Purvis	
P A Turner	
N M Vine	
A J E Bradley	
E Duncan	
J T Hulse	
P Narebor	
R Myatt	(Appointed 1 September 2025)
N D Ong-Seng	(Appointed 26 September 2025)
D Sekar	(Appointed 15 July 2025)
Mrs A Muneer	(Resigned 25 April 2025)
Ms M Patel	(Resigned 29 May 2025)
K L Byrne	(Resigned 18 November 2025)

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on and signed on behalf of the board by:

Mrs D Evans
Director

Registered office:
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

**Lawyers in Local Government
Company Limited by Guarantee
Statement of Comprehensive Income
Year ended 31 December 2025**

	Note	2025 £	2024 £
Turnover		247,347	236,788
Cost of sales		<u>4,195</u>	<u>8,438</u>
Gross profit		243,152	228,350
Administrative expenses		<u>301,498</u>	<u>404,229</u>
Operating loss		(58,346)	(175,879)
Income from shares in group undertakings		65,000	75,000
Other interest receivable and similar income		15,624	10,021
Interest payable and similar expenses		<u>50</u>	<u>5</u>
Profit/(loss) before taxation	6	22,228	(90,863)
Tax on profit/(loss)		<u>–</u>	<u>864</u>
Profit/(loss) for the financial year		<u>22,228</u>	<u>(91,727)</u>
Regional reserves movement		29	(267)
Suki Binjal Memorial fund movement		6,517	–
Other comprehensive income for the year		<u>6,546</u>	<u>(267)</u>
Total comprehensive income for the year		<u>28,774</u>	<u>(91,994)</u>

All the activities of the company are from continuing operations.

The notes on pages 6 to 13 form part of these financial statements.

Lawyers in Local Government

Company Limited by Guarantee

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	7	58,628	47,341
Tangible assets	8	5,324	5,716
Investments	9	100	100
		<u>64,052</u>	<u>53,157</u>
Current assets			
Debtors	10	9,216	1,056
Investments	11	115,845	104,369
Cash at bank and in hand		229,489	214,320
		<u>354,550</u>	<u>319,745</u>
Creditors: amounts falling due within one year	12	<u>155,011</u>	<u>138,085</u>
Net current assets		<u>199,539</u>	<u>181,660</u>
Total assets less current liabilities		<u>263,591</u>	<u>234,817</u>
Net assets		<u>263,591</u>	<u>234,817</u>
Capital and reserves			
Training Reserve	13	15,591	23,577
Regional Reserve	13	–	9,129
Suki Binjal Memorial Fund	13	6,517	–
Profit and loss account	13	241,483	202,111
Members funds		<u>263,591</u>	<u>234,817</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.

The notes on pages 6 to 13 form part of these financial statements.

Lawyers in Local Government

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 December 2025

These financial statements were approved by the board of directors and authorised for issue on, and are signed on behalf of the board by:

Mrs D Evans
Director

Company registration number: 08379439

The notes on pages 6 to 13 form part of these financial statements.

Lawyers in Local Government

Company Limited by Guarantee

Statement of Changes in Equity

Year ended 31 December 2025

	Training Reserve £	Regional Reserve £	Suki Binjal Memorial Fund £	Profit and loss account £	Total £
At 1 January 2024	48,201	–	–	278,610	326,811
Loss for the year				(91,727)	(91,727)
Other comprehensive income for the year:					
Training reserve utilised during the year	(24,624)	–	–	24,624	–
Regional reserves movement	–	9,129	–	(9,396)	(267)
Total comprehensive income for the year	(24,624)	9,129	–	(76,499)	(91,994)
At 31 December 2024	23,577	9,129	–	202,111	234,817
Profit for the year				22,228	22,228
Other comprehensive income for the year:					
Training reserve utilised during the year	(7,986)	–	–	7,986	–
Regional reserves movement	–	(9,129)	–	9,158	29
Suki Binjal Memorial fund movement	–	–	6,517	–	6,517
Total comprehensive income for the year	(7,986)	(9,129)	6,517	39,372	28,774
At 31 December 2025	<u>15,591</u>	<u>–</u>	<u>6,517</u>	<u>241,483</u>	<u>263,591</u>

The notes on pages 6 to 13 form part of these financial statements.

Lawyers in Local Government

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The company is a private company limited by guarantee, registered in England and Wales. The address of the registered office is Sycamore House, Sutton Quays Business Park, Sutton Weaver, Runcorn, Cheshire, WA7 3EH.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Consolidation

The company has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the company and its subsidiary undertakings comprise a small group.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Income in the income and expenditure account represents amounts receivable during the year.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Lawyers in Local Government

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Income tax *(continued)*

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 5 years straight line from 1 January 2025

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 15% reducing balance

Lawyers in Local Government

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Investments

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Lawyers in Local Government

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship (see hedge accounting policy).

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as a finance cost in profit or loss in the period in which it arises.

Lawyers in Local Government

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

Investments

Investments are measured at fair value with changes in fair value being recognised in the profit and loss account.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

4. Company limited by guarantee

Every member of the company undertakes to contribute £1 to the assets of the company in the event of the company being wound up while he or she is a member, for payment of the debts and liabilities of the company before he or she ceases to be a member.

5. Employee numbers

The average number of persons employed by the company during the year amounted to 6 (2024: 6).

6. Profit before taxation

Profit before taxation is stated after charging/crediting:

	2025	2024
	£	£
Amortisation of intangible assets	11,918	21,720
Depreciation of tangible assets	392	387
Fair value adjustments to financial assets measured at fair value through profit or loss	–	(3,294)

Lawyers in Local Government

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

7. Intangible assets

	Website £
Cost	
At 1 January 2025	108,599
Additions	23,205
At 31 December 2025	<u>131,804</u>
Amortisation	
At 1 January 2025	61,258
Charge for the year	11,918
At 31 December 2025	<u>73,176</u>
Carrying amount	
At 31 December 2025	<u>58,628</u>
At 31 December 2024	<u>47,341</u>

8. Tangible assets

	Equipment £	Regalia £	Total £
Cost			
At 1 January 2025 and 31 December 2025	<u>3,661</u>	<u>3,100</u>	<u>6,761</u>
Depreciation			
At 1 January 2025	1,045	–	1,045
Charge for the year	392	–	392
At 31 December 2025	<u>1,437</u>	<u>–</u>	<u>1,437</u>
Carrying amount			
At 31 December 2025	<u>2,224</u>	<u>3,100</u>	<u>5,324</u>
At 31 December 2024	<u>2,616</u>	<u>3,100</u>	<u>5,716</u>

9. Investments

	Shares in group undertaking s £
Cost	
At 1 January 2025 and 31 December 2025	<u>100</u>
Impairment	
At 1 January 2025 and 31 December 2025	<u>–</u>

Lawyers in Local Government

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

9. Investments *(continued)*

	Shares in group undertaking s £
Carrying amount At 31 December 2025	100
At 31 December 2024	<u>100</u>

The company owns 100% of the issued share capital, namely 100 ordinary shares of £1 each, in LLG Enterprises Limited, company number 05127694. The company is registered in England & Wales. The investment is shown at cost. The following figures are taken from the unaudited financial statements of LLG Enterprises Limited for the year ended 31st December:

	2025	2024
Aggregate capital and reserves		
LLG Enterprises Limited	787,646	709,766
Profit/(Loss for the year before taxation		
LLG Enterprises Limited	191,401	225,817

10. Debtors

	2025	2024
	£	£
Trade debtors	–	526
Prepayments and accrued income	9,216	530
	<u>9,216</u>	<u>1,056</u>

11. Investments

	2025	2024
	£	£
Other investments	115,845	104,369

Lawyers in Local Government

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	304	628
Amounts owed to group undertakings	58,190	52,735
Accruals and deferred income	76,625	64,659
Corporation tax	–	864
Social security and other taxes	7,506	6,009
Pension	2,727	2,490
Other creditors	9,659	10,700
	<u>155,011</u>	<u>138,085</u>

13. Other reserves

Training Reserve - an earmarked training reserve has been created in order to guarantee the availability of funding to provide future bursaries for courses, some of which involve periods of study lasting more than one financial year.

Regional Reserves - Each of the six regions has been allocated £1,000 from general reserves to cover the financial year ending 31 December 2025. Any of this amount that was unspent by 31 December 2025 was transferred back to general reserves.

Suki Binjal Memorial Fund - In October 2024 Suki Binjal, former LLG President and a prominent figure in local government law and practice passed away. To honour Suki, a fund was set up to offer support to junior lawyers and aspiring leaders working in the local government legal world. LLG have also dedicated an award to Suki entitled the "Suki Binjal Rising Star Award" which will be awarded at the annual LLG Awards Ceremony.

14. Pension commitments

The company operates a defined contribution pension scheme for the employees. The assets of the scheme are held separately from those of the company in an independently administered fund. The amount recognised in profit or loss as an expense in relation to defined contribution plans was £16,949 (2024 - £20,210). At the balance sheet date, there were unpaid contributions totalling £2,727 (2024 £2,490).

Lawyers in Local Government

Company Limited by Guarantee

Management Information

Year ended 31 December 2025

The following pages do not form part of the financial statements.

Lawyers in Local Government

Company Limited by Guarantee

Chartered Accountants Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of Lawyers in Local Government

Year ended 31 December 2025

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Lawyers in Local Government for the year ended 31 December 2025, which comprise the statement of comprehensive income, statement of financial position, statement of changes in equity and the related notes from the company's accounting records and from information and explanations you have given us.

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

This report is made solely to the Board of Directors of Lawyers in Local Government, as a body. Our work has been undertaken solely to prepare for your approval the financial statements of Lawyers in Local Government and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Lawyers in Local Government and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Lawyers in Local Government has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Lawyers in Local Government. You consider that Lawyers in Local Government is exempt from the statutory audit requirement for the year.

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

AGP
Chartered Accountants

Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

Lawyers in Local Government

Detailed Income Statement

Year ended 31 December 2025

	2025 £	2024 £
Turnover		
Subscriptions	245,147	219,590
Sponsorship	–	6,000
Paid events	–	(100)
Advertising - job vacancies	–	(370)
Income - ADSO	2,200	–
Compensation	–	11,668
	<u>247,347</u>	<u>236,788</u>
Cost of sales		
Southern region expenses	363	–
Northern region expenses	–	454
London Region expenses	1,351	620
Wales Region expenses	–	360
Midlands Region expenses	1,506	1,170
ADSO Share of Compensation	–	5,834
AMO Expenses	975	–
	<u>4,195</u>	<u>8,438</u>
Gross profit	<u>243,152</u>	<u>228,350</u>
Overheads		
Administrative expenses	301,498	404,229
Operating loss	<u>(58,346)</u>	<u>(175,879)</u>
Income from shares in group undertakings	65,000	75,000
Other interest receivable and similar income	15,624	10,021
Interest payable and similar expenses	(50)	(5)
Profit/(loss) before taxation	<u>22,228</u>	<u>(90,863)</u>

Lawyers in Local Government

Notes to the Detailed Income Statement

Year ended 31 December 2025

	2025 £	2024 £
Administrative expenses		
Personnel costs		
Directors salaries	83,422	83,942
Directors national insurance contributions	11,350	10,367
Directors pensions	7,490	7,914
Wages and salaries	108,873	152,594
Employers national insurance contributions	4,170	8,641
Staff pension contributions	9,459	12,296
	<u>224,764</u>	<u>275,754</u>
General expenses		
Travel, hotel and subsistence	8,953	17,165
President's expenses	710	3,849
Awards Ceremony	498	366
Bursary scheme	7,986	24,625
Insurance	1,043	1,033
Printing postage and stationery	218	245
IT and software	26,680	23,247
Other expenses	859	352
Donations	–	500
Wales Policy Officer fees	–	4,000
Marketing and PR	–	600
Legal and professional fees	2,726	4,844
Bookkeeping fees	4,202	5,765
Governance review	–	9,888
Non-Executive Director fees for E&D	1,023	2,087
Chair to the Board	2,076	–
Accountancy fees	5,762	5,237
Amortisation of intangible assets	11,918	21,720
Depreciation of tangible assets	392	387
	<u>75,046</u>	<u>125,910</u>
Financial costs		
Professional fees for investment management	–	1,216
Bank charges	1,688	1,349
	<u>1,688</u>	<u>2,565</u>
	<u>301,498</u>	<u>404,229</u>
Income from shares in group undertakings		
Dividends from group undertakings	65,000	75,000
Other interest receivable and similar income		
Interest on cash and cash equivalents	15,513	4,548
Gain on fair value adjustment of financial assets at fair value through profit or loss	–	3,294
	<u>15,513</u>	<u>7,842</u>
Carried forward	15,513	7,842

Lawyers in Local Government

Notes to the Detailed Income Statement *(continued)*

Year ended 31 December 2025

	2025 £	2024 £
Brought forward	15,513	7,842
Other interest receivable	111	–
Dividends from current asset investments	–	2,179
	<u>15,624</u>	<u>10,021</u>
Interest payable and similar expenses		
Other interest payable and similar charges	<u>50</u>	<u>5</u>