

**Lawyers in Local Government  
Company Limited by Guarantee  
Unaudited Financial Statements  
31 December 2024**

**DRAFT ACCOUNTS**

**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 2024**

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# **Lawyers in Local Government**

## **Company Limited by Guarantee**

### **Directors' Report**

#### **Year ended 31 December 2024**

The directors present their report and the unaudited financial statements of the company for the year ended 31 December 2024.

#### **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	
Mrs A Muneer	
Ms M Patel	
S M Harriott	
J J Purvis	
P A Turner	
N M Vine	
E Duncan	
P Narebor	
A J E Bradley	(Appointed 17 April 2024)
J T Hulse	(Appointed 17 April 2024)
K L Byrne	(Appointed 7 February 2024)
Ms R A L McKoy	(Resigned 17 April 2024)
Mr K P McGaughey	(Resigned 17 April 2024)
J L Phillips	(Resigned 17 April 2024)
F E Anthony	(Resigned 31 July 2024)
R Tapping	(Resigned 17 April 2024)

#### **Small company provisions**

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

# **Lawyers in Local Government**

## **Company Limited by Guarantee**

### **Directors' Report** *(continued)*

#### **Year ended 31 December 2024**

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 2024**

	Note	2024 £	2023 £
Turnover		236,788	334,752
Cost of sales		8,438	267
<b>Gross profit</b>		<b>228,350</b>	334,485
Administrative expenses		404,229	343,877
<b>Operating loss</b>		<b>(175,879)</b>	(9,392)
Income from shares in group undertakings		75,000	50,000
Other interest receivable and similar income		10,021	3,946
Interest payable and similar expenses		5	955
<b>(Loss)/profit before taxation</b>	6	<b>(90,863)</b>	43,599
Tax on (loss)/profit		864	547
<b>(Loss)/profit for the financial year</b>		<b>(91,727)</b>	43,052
Regional reserves movement		(267)	268
<b>Total comprehensive income for the year</b>		<b>(91,994)</b>	43,320

All the activities of the company are from continuing operations.

The notes on pages 7 to 14 form part of these financial statements.

# Lawyers in Local Government

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Intangible assets	7	47,341	69,061
Tangible assets	8	5,716	5,174
Investments	9	100	100
		<u>53,157</u>	<u>74,335</u>
<b>Current assets</b>			
Debtors	10	1,056	73,083
Investments	11	104,369	100,112
Cash at bank and in hand		214,320	160,067
		<u>319,745</u>	<u>333,262</u>
<b>Creditors: amounts falling due within one year</b>	12	<u>138,085</u>	<u>80,786</u>
<b>Net current assets</b>		<u>181,660</u>	<u>252,476</u>
<b>Total assets less current liabilities</b>		<u>234,817</u>	<u>326,811</u>
<b>Net assets</b>		<u>234,817</u>	<u>326,811</u>
<b>Capital and reserves</b>			
Training Reserve	13	23,577	48,201
Regional Reserve	13	9,129	–
Profit and loss account	13	202,111	278,610
<b>Members funds</b>		<u>234,817</u>	<u>326,811</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 2024 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 7 to 14 form part of these financial statements.

# **Lawyers in Local Government**

## **Company Limited by Guarantee**

### **Statement of Financial Position** *(continued)*

**31 December 2024**

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 7 to 14 form part of these financial statements.

# Lawyers in Local Government

## Company Limited by Guarantee

### Statement of Changes in Equity

Year ended 31 December 2024

	Training Reserve £	Regional Reserve £	Profit and loss account £	<b>Total £</b>
<b>At 1 January 2023</b>	77,780	–	205,711	283,491
Profit for the year			43,052	43,052
Other comprehensive income for the year:				
Training reserve utilised during the year	(29,579)	–	29,579	–
Regional reserves movement	–	–	268	268
<b>Total comprehensive income for the year</b>	<b>(29,579)</b>	<b>–</b>	<b>72,899</b>	<b>43,320</b>
<b>At 31 December 2023</b>	<b>48,201</b>	<b>–</b>	<b>278,610</b>	<b>326,811</b>
Loss for the year			(91,727)	<b>(91,727)</b>
Other comprehensive income for the year:				
Training reserve utilised during the year	(24,624)	–	24,624	–
Regional reserves movement	–	9,129	(9,396)	<b>(267)</b>
<b>Total comprehensive income for the year</b>	<b>(24,624)</b>	<b>9,129</b>	<b>(76,499)</b>	<b>(91,994)</b>
<b>At 31 December 2024</b>	<b><u>23,577</u></b>	<b><u>9,129</u></b>	<b><u>202,111</u></b>	<b><u>234,817</u></b>

The notes on pages 7 to 14 form part of these financial statements.



# **Lawyers in Local Government**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 December 2024**

#### **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 2024

#### 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

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 2024

#### 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.

##### **Investments in associates**

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value recognised in other comprehensive income/profit or loss. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

##### **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 2024

#### 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 2024

##### 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 (2023: 5).

#### 6. Profit before taxation

Profit before taxation is stated after charging/crediting:

	2024	2023
	£	£
Amortisation of intangible assets	21,720	20,419
Depreciation of tangible assets	387	287
Fair value adjustments to financial assets measured at fair value through profit or loss	(3,294)	955

# Lawyers in Local Government

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

#### 7. Intangible assets

	Website £
<b>Cost</b>	
At 1 January 2024 and 31 December 2024	<u>108,599</u>
<b>Amortisation</b>	
At 1 January 2024	39,538
Charge for the year	<u>21,720</u>
<b>At 31 December 2024</b>	<u>61,258</u>
<b>Carrying amount</b>	
At 31 December 2024	<u>47,341</u>
At 31 December 2023	<u>69,061</u>

#### 8. Tangible assets

	Equipment £	Regalia £	Total £
<b>Cost</b>			
At 1 January 2024	2,732	3,100	5,832
Additions	929	—	<u>929</u>
<b>At 31 December 2024</b>	<u>3,661</u>	<u>3,100</u>	<u>6,761</u>
<b>Depreciation</b>			
At 1 January 2024	658	—	658
Charge for the year	387	—	<u>387</u>
<b>At 31 December 2024</b>	<u>1,045</u>	<u>—</u>	<u>1,045</u>
<b>Carrying amount</b>			
At 31 December 2024	<u>2,616</u>	<u>3,100</u>	<u>5,716</u>
At 31 December 2023	<u>2,074</u>	<u>3,100</u>	<u>5,174</u>

#### 9. Investments

	Shares in group undertakings £
<b>Cost</b>	
At 1 January 2024 and 31 December 2024	<u>100</u>
<b>Impairment</b>	
At 1 January 2024 and 31 December 2024	<u>—</u>

# Lawyers in Local Government

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

##### 9. Investments *(continued)*

	Shares in group undertakings £
Carrying amount At 31 December 2024	<b>100</b>
At 31 December 2023	<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:

Aggregate capital and reserves	<b>2024</b>	2023
LLG Enterprises Limited	<b>709,766</b>	578,709
Profit/(Loss) for the year before taxation		
LLG Enterprises Limited	<b>225,817</b>	(41,814)

##### 10. Debtors

	<b>2024</b>	2023
	£	£
Trade debtors	<b>526</b>	47,500
Prepayments and accrued income	<b>530</b>	25,583
	<u><b>1,056</b></u>	<u>73,083</u>

##### 11. Investments

	<b>2024</b>	2023
	£	£
Other investments	<u><b>104,369</b></u>	<u>100,112</u>

# Lawyers in Local Government

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

#### 12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	628	7,255
Amounts owed to group undertakings	52,735	281
Accruals and deferred income	64,659	60,623
Corporation tax	864	547
Social security and other taxes	6,009	5,461
Pension	2,490	2,559
Other creditors	10,700	4,060
	<u>138,085</u>	<u>80,786</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 £2,000 from general reserves for to cover the financial year ending 31 December 2024.

#### 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 £20,211 (2023 - £16,801). At the balance sheet date, there were unpaid contributions totalling £2,490 (2023 £2,559).



# **Lawyers in Local Government**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 December 2024**

**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 2024**

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 2024, 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](http://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](http://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 loss 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 2024

	2024 £	2023 £
<b>Turnover</b>		
Subscriptions	219,590	198,186
Corporate Partners	–	50,640
Sponsorship	6,000	4,000
Consultancy	–	46,014
Paid events	(100)	3,545
Advertising - job vacancies	(370)	28,367
Income - ADSO	–	4,000
Compensation	11,668	–
	<u>236,788</u>	<u>334,752</u>
<b>Cost of sales</b>		
Northern region expenses	454	267
London Region expenses	620	–
Wales Region expenses	360	–
Midlands Region expenses	1,170	–
ADSO Share of Compensation	5,834	–
	<u>8,438</u>	<u>267</u>
<b>Gross profit</b>	<u>228,350</u>	<u>334,485</u>
<b>Overheads</b>		
Administrative expenses	404,229	343,877
<b>Operating loss</b>	<u>(175,879)</u>	<u>(9,392)</u>
Income from shares in group undertakings	75,000	50,000
Other interest receivable and similar income	10,021	3,946
Interest payable and similar expenses	(5)	(955)
<b>(Loss)/profit before taxation</b>	<u>(90,863)</u>	<u>43,599</u>

# Lawyers in Local Government

## Notes to the Detailed Income Statement

Year ended 31 December 2024

	2024 £	2023 £
<b>Administrative expenses</b>		
<b>Personnel costs</b>		
Directors salaries	83,942	83,151
Directors national insurance contributions	10,367	10,208
Directors pensions	7,914	8,307
Wages and salaries	152,594	112,953
Employers national insurance contributions	8,641	8,559
Staff pension contributions	12,296	8,494
	<u>275,754</u>	<u>231,672</u>
<b>General expenses</b>		
Travel, hotel and subsistence	17,165	11,265
President's expenses	3,849	933
Awards Ceremony	366	408
Bursary scheme	24,625	29,579
Insurance	1,033	941
Printing postage and stationery	245	346
IT and software	23,247	21,370
Other expenses	352	1,287
Catering	–	245
Donations	500	–
Wales Policy Officer fees	4,000	4,000
Marketing and PR	600	4,947
Legal and professional fees	4,844	(3,285)
Bookkeeping fees	5,765	7,263
Governance review	9,888	–
Non-Executive Director fees for E&D	2,087	4,261
Accountancy fees	5,237	6,463
Amortisation of intangible assets	21,720	20,419
Depreciation of tangible assets	387	287
	<u>125,910</u>	<u>110,729</u>
<b>Financial costs</b>		
Professional fees for investment management	1,216	–
Bank charges	1,349	1,476
	<u>2,565</u>	<u>1,476</u>
	<u>404,229</u>	<u>343,877</u>
<b>Income from shares in group undertakings</b>		
Dividends from group undertakings	<u>75,000</u>	<u>50,000</u>
<b>Other interest receivable and similar income</b>		
Interest on cash and cash equivalents	4,548	2,879
	<u>4,548</u>	<u>2,879</u>
Carried forward	4,548	2,879

# Lawyers in Local Government

## Notes to the Detailed Income Statement *(continued)*

Year ended 31 December 2024

	2024 £	2023 £
Brought forward	4,548	2,879
Gain on fair value adjustment of financial assets at fair value through profit or loss	3,294	—
Dividends from current asset investments	2,179	1,067
	<u>10,021</u>	<u>3,946</u>
<b>Interest payable and similar expenses</b>		
Other interest payable and similar charges	5	—
Loss on fair value adjustment of financial assets through profit or loss	—	955
	<u>5</u>	<u>955</u>