

BRISTOL LAW CENTRE

England & Wales · Charity number 1059022

Details

Other names	AVON AND BRISTOL LAW CENTRE, BRISTOL LAW CENTRE LTD, BRISTOL RESOURCE CENTRE, Bristol Law Centre
Status	Registered
Legal form	Charitable company
Company number	01982371
Registered	1996-11-05
Register	View on the Charity Commission register

Contact

Address
Bristol Law Centre
2 Hide Market
West Street
St. Philips
Bristol
BS2 0BH

Phone
01179248662

Email
reception@bristollawcentre.org.uk

Website
www.bristollawcentre.org.uk

Activities

Objects: 1. Objects1.1 The Objects of the Charity are: (a) The relief of financial hardship and other forms of distress in the designated area through the provision of legal and other advisory representation and information services to people who could not otherwise obtain them through lack of means(b) The advancement of education among people resident or working in the designated area in respect of the law and the administration of justice, having regard especially to those areas of law which are of particular concern to people experiencing financial hardship or other forms of distress.(c) The advancement of such other charitable purposes as are beneficial to the community for persons resident or working in the designated area1.2 This provision may be amended by special resolution but only with the prior written consent of the Commission.

Activities: The Law Centre provides legal advice and advocacy service for unwaged and low paid people and for people experiencing unlawful discrimination

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BATH AND NORTH EAST SOMERSET, BRISTOL, NORTH SOMERSET, SOUTH GLOUCESTERSHIRE, CORNWALL, DEVON, DORSET, SOMERSET, GLOUCESTERSHIRE AND WILTSHIRE
- Bath And North East Somerset
- Bristol City
- North Somerset
- Somerset
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,501,892	£1,237,093	£1,548,961	26
2024-03-31	£1,320,878	£1,258,018	£1,035,213	27
2023-03-31	£1,028,898	£986,232	£972,353	24
2022-03-31	£897,436	£837,686	£929,687	24
2021-03-31	£1,051,853	£1,028,548	£869,937	27

Trustees

Name	Role	Appointed
Allison Charlotte Lewis		2025-03-11
Dr Hannah Pearce		2023-09-26
Emma Louise Harvey		2022-09-27
Jill Valerie Walsh		2022-09-27
Katherine Sarah Hygate		2026-05-19
Piotr Lisowski		2024-09-24
Skye Benjamin Wolfgang Al McGregor		2026-05-19
Toby Fisher		2024-09-24
William Ellerton		2025-03-11

BRISTOL LAW CENTRE

England & Wales - Charity number 1059022

Accounts

Company no. 01982371
Charity no. 1059022

Bristol Law Centre
Report and Audited Financial Statements
31 March 2025

Bristol Law Centre

Reference and administrative details

For the year ended 31 March 2025

Company number 01982371

Charity number 1059022

Registered office and operational address 2 Hide Market
West Street
St. Philips
Bristol
BS2 0BH

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Nicky Auguste	
Christian Carter	
Emmeline Davies	appointed 28 January 2025
William Ellerton	appointed 11 March 2025
Toby Fisher	appointed 24 September 2024
Emma Harvey	
Benjamin Haslett	appointed 26 November 2024
Allison Lewis	appointed 11 March 2025
Oliver Lewis	resigned 26 November 2024
Piotr Lisowski	appointed 24 September 2024
Jonathan Lovibond	resigned 26 November 2024
Dr Hannah Pearce	
Jill Walsh	

Company Secretary John Bowen

Chief Executive Officer Karen Bowers

Bankers	CAF Bank	Triodos Bank
	25 Kings Hill Avenue	Deanery Road
	West Mailing	Bristol
	Kent	BS1 5AS
	ME19 4 JQ	

Auditors Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Introduction: Jill Walsh (Chair of Trustees) and Karen Bowers (CEO)

Far too many people already experiencing disadvantage and inequality face significant challenges in being able to uphold their rights in Bristol and across the South West (and across the country). We remain committed to providing access to legal advice, casework and representation to our communities, and in 2024-25 we increased the size and the range of specialisms in teams, and used funding for training, partnerships, accessibility so we can widen our reach to those that need us.

“Life changing! H was able to recognise my illness and support in advocating the right way and chances that I should have! Please have more [solicitors] like her – advocating for people with long-term enduring mental illness who get discriminated.”

“Bristol Law Centre is a phenomenal resource, I have had years of professional experience with them...always impressed by their skills and dedication to clients.”

Our **dedicated, skilled and passionate team** make everything possible. 2024-25 has not been without challenges, with a threat on our office in August 2024 which thankfully transformed into an outpouring of support. Since August we had our front windows attacked 6 times, and while we don't know the motivation we are grateful to funders who supported security measures, and for the **incredible resilience** of our staff and volunteers. **Staff wellbeing** is a vital focus for us; we have introduced clinical supervision sessions during the last year and prepared a stress risk assessment.

In 2024 we recruited our first Trainee Caseworker in Employment & Discrimination, which is being followed in 2025 by **trainee posts** in the Immigration & Asylum and Housing teams. This is a major step forward for the Centre as a strategic response to the skills shortage in our sector and we are really excited by the high calibre of trainees we have appointed. We have also welcomed several **new trustees and a new Chair** during the year, and have improved our trustee onboarding and induction process.

We received great feedback during the year from clients and help seekers, but also specifically on **quality** of work when we successfully maintained **Lexcel**, and in Legal aid audits/peer reviews. We obtained **CyberEssentials** in the summer of 2025, and we are very vigilant to cyber security threats. Our Board have started a fresh more proactive approach to **risk management**, working with consultants and the leadership team.

We work in many **partnerships**, and some of these have focused on **system change** in the last year, for example working in a Housing Roundtable with Bristol City Council. Our partnerships are also a source of referrals, and we know we must maintain profile and relationships to work well in a complex system of support, advice and other services. We have worked with advice partners on a **VCSE Advice Strategy** for Bristol, following the needs analysis, consultation and event – and continue to drive this forward with others including **ACFA the Advice Network** for the West of England.

Achievements and performance

Over the past year we have continued to offer legal advice, casework and representation on areas of law that affect local communities the most; challenging discrimination and unfair conditions at work, ensuring safe and suitable access to housing, improving the immigration status of migrants and asylum seekers and securing benefit entitlement for disabled people. We are fighting injustice and changing lives for the better by advocating for those facing inequality and disadvantage. We are incredibly **grateful to our funders** who continue to support our work and so enable the **impact** our team and work has.

Impact: Summary of 2024-25



84% of respondents indicated they felt an improvement in at least one of the following areas of wellbeing as a result of our support: health, stress, confidence, how they feel about themselves, how they feel about how society sees them.

74% reported that their levels of stress improved.

Immigration 2024/2025

One of our biggest challenges is bridging the gap in capacity between decreasing legal aid provision and exceptionally high demand for immigration advice. In the past year we have recruited two solicitors, including one in a supervisory role, and look forward to growing the team further in 2025-26 including our first trainee caseworker.

Our commitment extends beyond the need presented in Bristol and we lead the South West Immigration Alliance (SWIA), a partnership of 8 organisations working to improve the regional infrastructure in response to chronic capacity issues. We work to advocate for better policy and legislation for migrants and asylum seekers.

We work to improve people's immigration status, securing safety for those experiencing the effects of hostile government policy and the resulting discrimination and inequality. For many migrants and asylum seekers stuck in limbo either struggling to find an immigration advisor or awaiting Home Office decisions, life comes to a standstill; on the brink of destitution, unable to work and access benefits.

Working collaboratively, we ensure asylum seekers and migrants can access a range of support needed as they face excruciatingly long wait times for decisions while unable to access work and education. We have partnerships providing practical and emotional support alongside our specialist legal advice, which maximises the strengths and knowledge of partners while building resilience for individuals in the immigration system.

We supported Amina following a referral from a local hospital Homelessness Support Team. Her immigration status was at risk following the end of her relationship, having initially been able to enter and reside in the UK on a spousal visa, and this meant no recourse to public funds, destitution, and uncertainty over her future in the UK. We provided immediate immigration advice and coordinated with various support organisations and medical professionals to provide a housing solution and ongoing support including a Care Act assessment. Enduring years of abuse in an arranged marriage had a severe and detrimental impact on her wellbeing and her mental health deteriorated significantly. We collated the evidence required to submit several applications in line with Immigration Rules that provide legal protections for people who have experienced domestic abuse. In 2025, after 12 months of waiting for a decision, Amina was finally granted Indefinite Leave to Remain by the Home Office. She now has a right to work, claim benefits, study and access the NHS without restriction. We hope that this change in immigration status provides Amina with stability, safety and hopefulness for the future, so she can rebuild her life.

124 new immigration cases opened, supporting survivors of trafficking, children under local authority care and people fleeing persecution in the country they were born to regularise their immigration status.

Welfare benefits

Our long-standing Legal Advocacy Support Project helps people access benefit entitlement for Personal Independent Payment (PIP) by appealing DWP decisions at First-Tier Tribunal. Our caseworkers work with a cohort of volunteers trained in client care, case management and the advocacy process who, under supervision, compile evidence and help write submissions to the Tribunal. The complex appeal process means help-seekers are faced with extensive delays waiting for their hearing to be listed, while living without the financial support that many rely on. Many attest to being repeatedly disbelieved, to feeling hopeless and experiencing a loss of agency as adverse decisions are made against them. Through our trauma-informed approach, we strive to dismantle the barriers that make daily life challenging for disabled individuals, fostering an environment of dignity, respect, and empowerment.

We recently supported a client suffering from PMDD (Pre-Menstrual Dysphoric Disorder) - a severe condition that causes debilitating emotional and physical symptoms in the pre-menstrual phase of the menstrual cycle. She also suffers from Endometriosis, leaving few to no days of respite from either condition.

Lindsay told us that she was seeking to appeal not just for herself but also to bring hope to other women with PMDD. Given the high suicide rate associated with PMDD, recognition and support are crucial.

Our caseworkers and volunteers worked hard to demonstrate that even though Lindsay's symptoms fluctuate a lot throughout the month, they still meet the PIP test of affecting her for the 'majority of days.' As a result, she was awarded enhanced daily living and standard mobility for the next 5 years, with a backdated payment to when she first applied in 2022 - nearly £17,000. This is a massive relief for her and her family (her partner is her main carer, and they have a two-year-old daughter) and empowering for her wider community including the PMDD support group that she is part of.

"They help prepare me for what was going to happen at every stage. Without them, I would have given up. They also treated me as a person and not just a number."

"I wouldn't have appealed PIP without support of the Law Centre as I wouldn't have had the knowledge or confidence to do so. The award will make a massive difference financially to me. All help I had felt non-judgemental and understanding."

85% success rate in the 71 cases we took to tribunal.

£946,374 secured for clients; a combination of backdated payments and ongoing benefit entitlement.

Aside from the life changing impact on the lives of disabled people, this project is a unique experience for volunteers to gain legal skills and exposure to social welfare law. Over the years the project has been an excellent way of training and developing aspiring caseworkers into the sector and we are delighted to have had another volunteer from this project progress into a paid position at the Law Centre this year. Volunteers allow us to build capacity for this work, making it easier for appellants to participate in legal proceedings.

"I wanted to thank you so much for supporting me through LASP the last few years. It really has been an invaluable, interesting and challenging opportunity!"

Employment and discrimination

Our participation in the *Bristol Hate Crime and Discrimination Service (BHCDs)* continues for its 7th year. We lead on the discrimination service delivery, with advice and casework for people experiencing discrimination at work, or within 'goods and services'.

Our diverse funding strategy has enabled us to run concurrent projects over the last year; in addition to our specialist discrimination work, we have been undertaking employment law casework for Bristol residents and people living in surrounding areas. This remains a critical part of our legal support service as legal aid provision (except for where there is a discrimination overlap) is not available.

For those engaged in legal proceedings, we offer ongoing support throughout the process, easing the stress of protracted litigation. For others, we have been advising at an earlier stage of a dispute, making it possible to resolve as quickly as possible, often securing a suitable settlement agreement.

"It was transformational. The Law Centre stood by our side through the most stressful and traumatic time of our lives. The Law Centre was the only solidarity we had and the expertise and genuine support for our family was exceptional. I can't imagine where we'd be without the support we've received. Without your support we would have been plummeted into a spiral of debt which would have devastated our family. Thankfully, thanks to the incredible support we've received we can sleep at night knowing our future is a lot brighter. Thank you from the bottom of our hearts!"

50 people were supported with their employment and/or discrimination issue.

£207,785 secured in financial settlements outside of court/tribunal.

In the past year we have also developed training, running several workshops on discrimination law, increasing knowledge for community members and for peers.

"I would like to extend our thanks for holding such a spectacular workshop! This was one of our most actively engaged audiences within the Access to Justice project and that is owing to your team's fantastic work. The number of attendees allowed for intimate conversations, an abundance of questions, and a balanced room dynamic. Your entire team was so responsive and attentive to the needs of the audience members, balancing time-keeping, information providing, and advice expertly."

Housing

Our housing capacity has increased over the last year, and new colleagues bring different knowledge, experience and specialisms. Citizens of Bristol are facing the brunt of a housing crisis and in response to this need our casework and representation, which has been primarily focused on preventing homelessness. We offer on the day emergency advice and advocacy to anyone facing possession proceedings as part of the Housing Loss Prevention Advice Service (HLPAS) in partnership with Shelter. We also deliver casework to help those living in unsuitable housing conditions or disrepair.

Our response to tackling systemic issues like deepening housing inequality are not done in a vacuum and we prioritise collaborative solutions as this often results in holistic and lasting change for individuals and their families. Over the 2024-25 period, we have co-facilitated strategic meetings with local organisations looking at housing issues affecting Bristol residents, with a particular focus on evictions and practices within possession proceedings and how to achieve better outcomes for defendants.

“You made a great difference to me as the solicitor saved my home, taking most of the pressure of me, so I could try and focus on my health.”

193 supported with on-the-day representation in possession hearings to stay in their homes.

£80,563 secured in financial gains including rent arrear debt written off and obtaining Discretionary housing payments (DHP) to help with rent and costs like a tenancy deposit.

81% of people experiencing homelessness or possession proceedings were housed, re-housed or able to stay in their home.

Megan was made homeless and got in touch with us whilst living in temporary accommodation provided by Bristol City Council. She is a disabled woman with several conditions including ME, anxiety, depression and other associated physical and mental symptoms. This accommodation was unsuitable for several reasons, including the property being poorly adapted to her needs, and having a strict rule on visitors not being allowed. This meant that her family were prevented from visiting which had been a critical aid for Megan when faced with enduring fatigue that makes daily life and tasks impossible. In addition, the temporary accommodation was a house share with significant anti-social behaviour from other tenants, all of which had a very negative impact on her mental health.

Although the local authority had accepted a Main Housing Duty to house our client, due to housing stock pressures, we knew how difficult it would be for suitable accommodation to be found within a reasonable timeframe. We made the necessary representations to Bristol City Council to ensure that her banding was correct and that a suitable property was found. We persevered through several unsuitable offers, providing extensive evidence of Megan’s needs, and eventually she was offered a property that felt secure and didn’t exacerbate her health conditions.

Pro Bono Advice Clinic

We are exceptionally fortunate to collaborate with local law firms who enthusiastically offer their legal expertise on a pro-bono basis to enable the delivery of our Pro Bono Advice Clinic. It's an intrinsic element of our service providing initial advice to litigants in person and help-seekers experiencing a legal problem relating to family law, employment or civil litigation. This adds much needed capacity, building knowledge and confidence so people move through their legal issue towards a suitable resolution.

"I'm pleased to let you know that I've managed to reach a settlement agreement with the respondent. Thank you again for all your assistance. It has been incredibly helpful, and I really appreciate your support throughout this process."

"Incredibly helpful. The lawyer listened to my questions and answered each in turn with excellent clarity. The advice received was detailed and constructive, giving me the guidance and confidence to proceed with litigation."

"Huge positive impact. Confirmed my thoughts and sense of what to do next. Helped me feel supported and understood and has bolstered my confidence."

We work with volunteer solicitors from the following firms:

Avon and Somerset Family Law, Bevan Brittan, Osborne Clarke, Powells Law, Temple Bright, TLT, VWV, Wards, Watkins Solicitors.

Our purpose

Our **vision** is a society where everyone has access to justice.

Our **mission** is to improve the lives of disadvantaged people in Bristol and across the South West through providing access to justice.

Our **values**:



Our vision, mission and objectives reflect the purposes of the charity set out in the objects contained in its memorandum of association as follows:

- The relief of financial hardship and other forms of distress in the designated area through the provision of legal and advisory representation and information services to people who could not otherwise obtain them through lack of means;
- The advancement of education among people resident or working in the designated area in respect of the law and administration of justice, having regard especially to those areas of law of particular concern to people experiencing financial hardship or other forms of distress; and
- The advancement of such other charitable purposes as are beneficial to the community for persons resident or working in the designated area.

Our objectives

1. Securing justice through legal advice and representation;
2. Influencing public policy;
3. Empowering local communities to better exercise their rights; and
4. Being a centre of excellence.

Our activities

The Law Centre provides free legal advice and representation to people who otherwise would not be able to afford access to justice to challenge decisions affecting them (objective 1). We focus on social welfare law issues such as housing, discrimination, welfare benefits, immigration & asylum and employment. The Law Centre is unique in its diversity of funding (including legal aid), areas of law, and specialist level of work. It offers a unique and important service to the citizens of Bristol and neighbouring counties and also has a regional reach especially where the SW is a desert in provision.

Dealing with complex and overlapping legal issues transforms the lives of the people, alleviating poverty and tackling social exclusion, marginalisation and disadvantage.

Public benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives. All our charitable activities focus on the provision of legal advice and representation, helping people understand and exercise their legal rights, and are undertaken to further our charitable purposes for public benefit. Our services are accessible and free to people who cannot afford to pay for a legal professional. We provide legal advice and representation across a range of legal areas that impact on people's everyday lives.

This work is not only of benefit to our individual clients but also to the wider community given the economic and social impact of our work. To achieve greater public benefit, the Law Centre is committed to working in a collaborative and sustainable way with our partners across the voluntary, public, and private sectors.

Plans for the future

- We will continue our focus on **growing our capacity in specialist areas** of advice including immigration, housing and discrimination, particularly through completing the development of trainee programmes in all 3 areas with a view to recruiting new trainees each year;
- We will recognise the challenging ecosystem we work in and **share the knowledge** and skills of our triage team to reach out to partners in our wider system of advice and support/info & guidance sectors, community groups, referrers, pro bono initiatives;
- We will continue our funding strategy building on **relationships with funders and partners**, including in a lead role for the SW Immigration Alliance;
- We will work on our approach to risk at Board and Senior Leadership level, enable agile and proactive mitigations, and we will work on **our use of data** to inform decision making; and
- We will use our influence to further **access to justice issues** and especially for those who face the most marginalisation and disadvantage, while also being most affected by poverty and policy.

Our partners, referrers and networks include:

Nationally:

Law Centres' Network (LCN), AdviceUK, NFJ (Network for Justice), Junior Lawyers Network (JLN), Young Legal Aid Lawyers (YLAL), LAPG (Legal Aid Practitioners Group), LawWorks, practitioner groups ILPA, HLPAs, (Immigration and Housing Law respectively), also various communities of interest via funders ATJF, LEF and JTI.

Regionally:

ACFA The Advice Network (and ACFA has a seat on the ICB's VCSE Alliance) – West of England area. South West Immigration Alliance (we are the lead partner, with 7 others). West of England Pro Bono Group.

Bristol:

Bristol Advice Partnership (6 others are Citizens Advice, North Bristol Advice, South Bristol Advice, St Paul's Advice, Talking Money and WECIL), Bristol Hate Crime & Discrimination Service (with SARI, Bristol Mind, OTR, Brandon Trust (until June 2025) Resolve West). We work closely with Bristol Refugee Rights and BRASP on migrant and asylum seeker issues and systems. We co-chair the **Housing Roundtable** with Housing Matters and Shelter Bristol and engage with One City and community groups and fora – working with statutory services and grassroots and equalities community groups.

Our strategic plan drives all our planning and delivery and will be refreshed in 2025-26.

Strategic Plan: 2023-28



Financial Review

The Statement of Financial Activities shows total income of £1,501,892 (2024: £1,306,300) and total expenditures of £1,237,093 (2024: £1,256,734) giving an overall surplus for the year of £264,799 (2024: £59,061).

The Balance Sheet shows net assets available to the charity of £1,548,961 at 31 March 2025, of which £204,950 are held in restricted funds.

Income for 2023-24 and 2024-25 was revisited, and, in accordance with the SORP, income has been adjusted to be recognised in the relevant year and not deferred. Any unspent funds have been carried forward into 2025-26. Please refer to note 2 of the financial statements.

Principal funding sources

These are grants from Bristol City Council, Justice Collaborations, Three Guineas Trust, The Legal Education Foundation and The Access to Justice Foundation. In addition, we receive a number of smaller grants and donations and income from the Legal Aid Agency.

Investment policy

The objective of the Law Centre's investment policy is to ensure that its assets maintain, or whenever possible, increase their value, and that they are accessible as and when they might be needed.

Reserves policy

The Board of Trustees continues to review the charity's requirements for reserves in the light of the main risks to the organisation. The Law Centre's policy aims to establish unrestricted funds not invested in tangible assets at a level equivalent to three months' running costs, which equates to £351,045 as per the budget for 2025-26.

Free reserves, which are unrestricted reserves not designated or tied up in fixed assets, amount to £358,558 as at 31 March 2025.

The trustees are satisfied that the charity has adequate free reserves at 31 March 2025.

Fundraising

The charity's fundraising activities are carried out directly by its staff and volunteers; no professional fundraisers or commercial participators were engaged during the year. The trustees confirm that the charity has had no fundraising complaints during the year and that fundraising activities have been undertaken in line with the Code of Fundraising Practice.

Risk Management

The Board of Trustees conducts regular reviews of the major risks to which the charity is exposed. There is a risk register updated and reviewed by the Board regularly and the fresh approach to this in 2025 will enable more proactive identification and mitigation working with the leadership team.

The implementation of a strategic funding plan, with diversity of funding and strong relationships with funders and partners, has continued to contribute to the sustainability of the charity alongside working effectively for optimum legal aid income.

Our Manual contains all policies, procedures, processes and proformas - including Governance, financial, HR and casework. This is owned by the CEO and reviewed at least annually by the Board, with updates made on an ongoing basis by the management team. Policies cover all areas of compliance, including Health and Safety, Data Protection, Equality Diversity and Inclusion, Safeguarding. This year we successfully maintained the Law Society's Lexcel quality standard. This standard covers all areas of work to ensure a consistent quality of service delivery.

Structure, Governance & Management

Governing document

The Law Centre is a charitable company limited by guarantee, incorporated on 24 June 1986 and registered as a charity on 5 November 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is now governed by its Articles of Association (updated October 2018). In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The Board of Trustees are directors of the company and charity trustees for the purposes of charity law and under the company's Articles are known as the Board of Trustees. Under the requirements of the Memorandum and Articles of Association one third of trustees must retire from office at each annual general meeting but may stand for re-election. The Board comprises up to 15 people, including up to 3 co-opted members. Members may be elected to the Board of Trustees at the Annual General Meeting by a decision of the trustees.

Board members have a range of skills including legal, financial, governance, personnel and management expertise. To ensure the Board maintains an appropriate skills base, periodic skills audits are carried out. Recruitment to the Board is based on interviews and references, plus some shadowing and follows open advertisement.

The officers of the Board of Trustees (Chair, Vice-Chair and Treasurer) are elected at the Annual General Meeting or at the first meeting after the AGM.

Organisational structure

The Board and its committees – Finance and HR – meet bi-monthly. Operational decisions are delegated to the Chief Executive Officer, who is line managed by a trustee with meetings at least bi-monthly.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 10 November 2025 and signed on their behalf by

Jill Walsh

Jill Walsh - Trustee

Independent auditors' report

To the members of

Bristol Law Centre

Opinion

We have audited the financial statements of Bristol Law Centre (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 11 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent auditors' report

To the members of

Bristol Law Centre

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report

To the members of

Bristol Law Centre

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Independent auditors' report

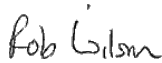
To the members of

Bristol Law Centre

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Date: 11 November 2025

Robert Wilson FCA
(Senior Statutory Auditor)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Bristol Law Centre

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 March 2025

	Note	Restricted £	Unrestricted £	2025 Total £	Restated 2024 Total £
Income from:					
Donations	4	-	240,669	240,669	262,455
Charitable activities	5	737,533	489,517	1,227,050	1,019,151
Other trading activities		-	150	150	900
Investments	6	-	30,050	30,050	23,794
Other income		-	3,973	3,973	-
Total income		<u>737,533</u>	<u>764,359</u>	<u>1,501,892</u>	<u>1,306,300</u>
Expenditure on:					
Raising funds		-	36,983	36,983	35,432
Charitable activities		<u>695,649</u>	<u>504,461</u>	<u>1,200,110</u>	<u>1,221,302</u>
Total expenditure	8	<u>695,649</u>	<u>541,444</u>	<u>1,237,093</u>	<u>1,256,734</u>
Net gains on investments	16	-	-	-	9,495
Net income		41,884	222,915	264,799	59,061
Transfers between funds		<u>686</u>	<u>(686)</u>	-	-
Net movement in funds	11	42,570	222,229	264,799	59,061
Reconciliation of funds:					
Total funds brought forward		<u>162,380</u>	<u>1,121,782</u>	<u>1,284,162</u>	<u>1,225,101</u>
Total funds carried forward		<u><u>204,950</u></u>	<u><u>1,344,011</u></u>	<u><u>1,548,961</u></u>	<u><u>1,284,162</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 22 to the accounts.

Income and expenditure comparatives have been restated for a prior period adjustment, as set out in note 2 to the accounts.

Bristol Law Centre

Balance sheet

As at 31 March 2025

	Note	£	2025 £	Restated 2024 £
Fixed assets				
Intangible assets	14		-	-
Tangible assets	15		571,916	585,224
Investments	16		118,000	118,000
			689,916	703,224
Current assets				
Work in progress	17	233,779		208,439
Debtors	18	91,729		70,375
Cash at bank and in hand		656,428		397,306
		981,936		676,120
Liabilities				
Creditors: amounts falling due within 1 year	19	(122,891)		(95,182)
Net current assets				
			859,045	580,938
Net assets				
	21		1,548,961	1,284,162
Funds				
Restricted funds	22		204,950	162,380
Unrestricted funds				
Designated funds			133,800	60,000
General funds			1,210,211	1,061,782
Total charity funds				
			1,548,961	1,284,162

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

Approved by the trustees on 10 November 2025 and signed on their behalf by

Jill Walsh

Jill Walsh - Trustee

Bristol Law Centre

Statement of cash flows

For the year ended 31 March 2025

	2025 £	Restated 2024 £
Cash used in operating activities:		
Net movement in funds	264,799	59,061
Adjustments for:		
Depreciation charges	13,308	13,306
Gains on investments	-	(9,495)
Dividends, interest and rents from investments	(30,050)	(23,794)
(Increase) / decrease in work in progress	(25,340)	51,827
(Increase) in debtors	(21,354)	(2,235)
Increase / (decrease) in creditors	27,709	(10,937)
Net cash provided by operating activities	229,072	77,733
Cash flows from investing activities:		
Dividends, interest and rents from investments	30,050	23,794
Purchase of tangible fixed assets	-	(19,931)
Net cash provided by investing activities	30,050	3,863
Increase in cash and cash equivalents in the year	259,122	81,596
Cash and cash equivalents at the beginning of the year	397,306	315,710
Cash and cash equivalents at the end of the year	656,428	397,306

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies

a) General information and basis of preparation

Bristol Law Centre is a charitable company limited by guarantee registered in England and Wales. The registered office address is 2 Hide Market, West Street, St. Philips, Bristol, BS2 0BH.

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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol Law Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of office rental is deferred until criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1. Accounting policies (continued)

e) Interest receivable

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.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Grants payable

Grants which have been authorised and paid are included as expenditure in the Statement of Financial Activities. Grants which have been authorised but not yet paid are accrued in the balance sheet and are included within creditors falling due within one year or after one year (as appropriate).

i) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated in full to charitable activities in the current and prior year, as minimal fundraising costs are incurred and these costs relate to support of charitable activities.

j) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Freehold property	50 years straight line
Refurbishments (included in freehold property)	20 years straight line

Land is not depreciated.

Items of equipment are capitalised where the purchase price exceeds £1,000.

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

k) 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. Impairment of intangible assets is reviewed where circumstances indicate that the carrying value of an assets may not be fully recoverable. Amortisation is provided at the following rates:

Website	2 years straight line
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l) Investment property

Investment property is property (land or a building, or both) held to earn rentals.

Investment property is initially measured at cost, including transaction costs. Investment property is subsequently measured at fair value at the reporting date. This method of valuation applies to all the charity's investment properties.

Gains or losses arising from changes in the fair value of investment property are included in net profit or loss on the face of the Statement of Financial Activities for the period in which they arise.

m) Work in progress

Work in progress is valued at the net realisable value. A provision is made where necessary for irrecoverable amount of work in progress.

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

p) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

r) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

1. Accounting policies (continued)

s) Operating leases

As Lessee:

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

As Lessor:

Rentals receivable under operating leases are recognised as income on a straight line basis over the lease term.

t) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation (see accounting policy 1j), amortisation (see accounting policy 1k), the split of property between tangible fixed assets and investments (see note 16) and the valuation of investment property (see accounting policy 1l).

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period restatement

Prior year funds have been restated due to the identification of unspent grant income missclassified as deferred income, a general provision missclassified as impairments to work in progress, and the reclassification of a portion of the property as an investment property (as detailed in note 16), to comply with the requirements of the charities SORP. The effects of the restatement are set out below:

	Restricted £	Unrestricted £	Total £
Funds			
Funds as originally stated at 31 March 2023	-	972,353	972,353
Reverse missclassified deferred income	163,942	13,334	177,276
Remove work in progress general provision	-	26,026	26,026
Adjustment to fixed assets cost	-	(64,195)	(64,195)
Reversal of fixed asset depreciation	-	5,136	5,136
Recognise investment property	-	64,195	64,195
Fair value movements on investment property		44,310	44,310
	<u>163,942</u>	<u>1,061,159</u>	<u>1,225,101</u>

	Restricted £	Unrestricted £	Total £
Funds as originally stated at 31 March 2024	-	1,035,213	1,035,213
Reverse missclassified deferred income	154,047	13,833	167,880
Remove work in progress general provision	-	20,844	20,844
Adjustment to fixed assets cost		(64,195)	(64,195)
Reversal of fixed asset depreciation	-	6,420	6,420
Recognise investment property	-	64,195	64,195
Fair value movements on investment property	-	53,805	53,805
Reclassification of restricted income	8,333	(8,333)	-
	<u>162,380</u>	<u>1,121,782</u>	<u>1,284,162</u>

	Restricted £	Unrestricted £	Total £
Income			
Income as originally stated at 31 March 2024	616,189	704,689	1,320,878
Unwind reversal of missclassified deferred income at 31 March 2023	(163,942)	(13,334)	(177,276)
Reverse missclassified deferred income	154,047	13,833	167,880
Unwind removal of work in progress general provision at 31 March 2023	-	(26,026)	(26,026)
Remove work in progress general provision	-	20,844	20,844
Reclassification of restricted income	8,333	(8,333)	-
	<u>614,627</u>	<u>691,673</u>	<u>1,306,300</u>

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period restatement (continued)

	Restricted £	Unrestricted £	Total £
Expenditure			
Expenditure as originally stated at 31 March 2024	616,189	641,829	1,258,018
Reversal of fixed asset depreciation	-	(1,284)	(1,284)
Restated expenditure at 31 March 2024	<u>616,189</u>	<u>640,545</u>	<u>1,256,734</u>
			Total £
Gains on investment			
Gains on investment as originally stated at 31 March 2024			-
Adjustment to gains on investment in year			<u>9,495</u>
Restated gains on investment at 31 March 2024			<u>9,495</u>
			Total £
Freehold property			
Freehold property as originally stated at 31 March 2024			642,999
Reclassify portion of freehold property as investment property			<u>(57,775)</u>
Restated freehold property at 31 March 2024			<u>585,224</u>
			Total £
Investment property			
Investment property as originally stated at 31 March 2024			-
Reclassify portion of freehold property as investment property			<u>118,000</u>
Restated investment property at 31 March 2024			<u>118,000</u>
			Total £
Work in progress			
Work in progress as originally stated at 31 March 2024			187,595
Removal of impairments to work in progress			<u>20,844</u>
Restated work in progress at 31 March 2024			<u>208,439</u>

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

2. Prior period restatement (continued)

	Total £
Creditors	
Creditors as originally stated at 31 March 2024	263,062
Adjustment to deferred income	<u>(167,880)</u>
Restated creditors at 31 March 2024	<u><u>95,182</u></u>

3. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	Restated 2024 Total £
Income from:			
Donations	-	262,455	262,455
Charitable activities	614,627	404,524	1,019,151
Other trading activities	-	900	900
Investments	-	23,794	23,794
Total income	<u>614,627</u>	<u>691,673</u>	<u>1,306,300</u>
Expenditure on:			
Raising funds	-	35,432	35,432
Charitable activities	616,189	605,113	1,221,302
Total expenditure	<u>616,189</u>	<u>640,545</u>	<u>1,256,734</u>
Net gains on investments	-	9,495	9,495
Net income / (expenditure)	(1,562)	60,623	59,061
Transfers between funds	686	(686)	-
Net movement in funds	<u>(876)</u>	<u>59,937</u>	<u>59,061</u>

4. Income from donations

	2025 Total £	Restated 2024 Total £
Donations	12,030	13,316
Grants	<u>228,639</u>	<u>249,139</u>
Total income from donations	<u><u>240,669</u></u>	<u><u>262,455</u></u>

Income from donations was unrestricted in the current and prior period.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

5. Income from charitable activities

	Restricted £	Unrestricted £	2025 Total £
Grants	737,533	-	737,533
Legal aid and legal fees	-	489,517	489,517
Total income from charitable activities	737,533	489,517	1,227,050

Prior period comparative (restated):

	Restricted £	Unrestricted £	2024 Total £
Grants	614,627	-	614,627
Legal aid and legal fees	-	404,524	404,524
Total income from charitable activities	614,627	404,524	1,019,151

6. Income from investments

	2025 Total £	Restated 2024 Total £
Bank interest	11,806	6,900
Rental income	18,244	16,894
Total income from investments	30,050	23,794

Income from investments was unrestricted in the current and prior period.

7. Government grants

The charitable company receives government grants, defined as funding from Bristol City Council and South Gloucestershire Council, to fund charitable activities. The total value of such grants in the period ending 31 March 2025 was £343,482 (2024: £309,891). There are no unfulfilled conditions or contingencies attaching to these grants in the current or prior period.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

8. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Staff costs (note 12)	34,066	498,992	301,681	834,739
Payments to other agencies (note 9)	-	66,165	-	66,165
Disbursements and client costs	-	140,296	-	140,296
Direct costs of grant funded projects	-	10,060	-	10,060
Staff recruitment, training and refreshments	-	-	14,388	14,388
Office and premises costs	2,917	42,733	25,835	71,485
IT and communications	-	4,615	30,263	34,878
Professional fees and insurance	-	21,394	6,695	28,089
Subscriptions and memberships	-	15,550	-	15,550
Depreciation	-	13,308	-	13,308
Bank charges	-	-	135	135
Audit and accountancy	-	-	8,000	8,000
Sub-total	36,983	813,113	386,997	1,237,093
Allocation of support and governance costs	-	386,997	(386,997)	-
Total expenditure	36,983	1,200,110	-	1,237,093

Total governance costs were £8,000 (2024: £7,980).

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

8. Total expenditure (continued)

Prior period comparative (restated)

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 12)	32,860	481,324	290,999	805,183
Payments to other agencies (note 9)	-	125,765	-	125,765
Disbursements and client costs	-	106,405	-	106,405
Direct costs of grant funded projects	-	18,932	-	18,932
Staff recruitment, training and refreshments	-	-	9,436	9,436
Office and premises costs	2,572	37,675	22,778	63,025
IT and communications	-	4,660	48,058	52,718
Professional fees and insurance	-	35,263	5,801	41,064
Subscriptions and memberships	-	12,809	-	12,809
Depreciation	-	13,306	-	13,306
Bank charges	-	-	111	111
Audit and accountancy	-	-	7,980	7,980
Sub-total	35,432	836,139	385,163	1,256,734
Allocation of support and governance costs	-	385,163	(385,163)	-
Total expenditure	35,432	1,221,302	-	1,256,734

Prior period expenditure has been reclassified to reflect the requirements of the Charity SORP and FRS102, in addition to the restatements set out in note 2.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

9. Grants payable

During the year, 15 (2024: 14) new grants were awarded to 8 institutions (2024: 8 institutions) for legal advice work.

Total grants committed during the period were as follows:

	2025 £	2024 £
<u>Grants payable to institutions:</u>		
Housing Matters	4,565	4,565
University of Plymouth	4,000	3,000
Bristol Refugee Rights	9,600	7,200
The Harbour Project for Swindon Refugees & Asylum Seekers	9,600	7,200
Gloucestershire Action for Refugees and Asylum Seekers (GARAS)	9,600	7,200
Plymouth Hope	9,600	32,200
Devon & Cornwall Refugee Support	9,600	32,200
Refugee Support (Devon)	9,600	32,200
Total grants payable to institutions	66,165	125,765

10. Grant commitments

	2025 £	2024 £
Grant commitments brought forward	-	-
Grants committed during the period	66,165	125,765
Grants paid during the period	(66,165)	(125,765)
Grant commitments carried forward	-	-

11. Net movement in funds

This is stated after charging:

	2025 £	Restated 2024 £
Depreciation	13,308	13,306
Operating lease payments	3,032	3,790
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	60
Auditors' remuneration (excluding VAT):		
▪ Statutory audit	8,000	7,980

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

There were no trustee reimbursed expenses during the current year. In the prior year expenditure was paid directly to third parties on behalf of one trustee.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

12. Staff costs and numbers

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	722,635	703,826
Social security costs	62,822	53,513
Pension costs	49,282	47,844
	<u>834,739</u>	<u>805,183</u>

No employee earned more than £60,000 during the current or prior period.

The key management personnel of the charitable company comprise the Trustees and Chief Executive Officer. The total employee benefits of the key management personnel were £60,954 (2024: £53,053).

	2025	2024
	No.	No.
Average head count	<u>26</u>	<u>27</u>

13. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

14. Intangible fixed assets

	Website £	Total £
Cost		
At 1 April 2024	6,762	6,762
Disposals	<u>(6,762)</u>	<u>(6,762)</u>
At 31 March 2025	<u>-</u>	<u>-</u>
Amortisation		
At 1 April 2024	6,762	6,762
Disposals	<u>(6,762)</u>	<u>(6,762)</u>
At 31 March 2025	<u>-</u>	<u>-</u>
Net book value		
At 31 March 2025	<u>-</u>	<u>-</u>
At 31 March 2024	<u>-</u>	<u>-</u>

15. Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 April 2024 (restated)	<u>624,841</u>	<u>624,841</u>
At 31 March 2025	<u>624,841</u>	<u>624,841</u>
Depreciation		
At 1 April 2024 (restated)	39,617	39,617
Charge for the year	<u>13,308</u>	<u>13,308</u>
At 31 March 2025	<u>52,925</u>	<u>52,925</u>
Net book value		
At 31 March 2025	<u>571,916</u>	<u>571,916</u>
At 31 March 2024 (restated)	<u>585,224</u>	<u>585,224</u>

During the prior year, the charity updated its accounting policy for the depreciation of refurbishment costs, to align it with the useful economic life of these assets. Previously, refurbishment costs were depreciated over 50 years using the straight line method. From the prior year onwards, the depreciation policy has been changed to a straight line basis over 20 years.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

16. Investments

Investment property

The property at 2 Hide Market, Bristol, was purchased by Bristol Law Centre on 3 August 2018. The property was held as a tangible fixed asset and depreciated over its 50 year useful economic life. Since the date of purchase, the second floor of the office has been leased out to generate income from rentals, thus making the property mixed use. A restatement has been made in the prior period to instate an investment property comprising 24.93% of the floor area of the building, held at fair value. The remaining 75.07% is held as a tangible fixed asset and depreciated over the 50 year useful economic life, as disclosed in note 15. The tangible fixed asset portion represents the portion of the building occupied by Bristol Law Centre for operational use.

An external valuation of the investment property was carried out by Anderson Wilde & Harris, chartered surveyors, and a fair value of £118,000 was reported. Prior year valuations have been provided by Anderson Wilde and Harris based on historical market trends. The trustees are satisfied that the valuation provided by Anderson Wilde and Harris was carried out by experts with sufficient relevant qualifications, and recent experience in the location and class of the property being valued.

	2025	Restated
	£	2024
		£
Market value at 1 April	118,000	108,505
Unrealised gains	-	9,495
	<u>118,000</u>	<u>118,000</u>
Market value at 31 March	<u>118,000</u>	<u>118,000</u>

17. Work in progress

	2025	Restated
	£	2024
		£
Work in progress	<u>233,779</u>	<u>208,439</u>

Work in progress is shown net of impairments of £4,035 (2024: £10,427), for balances not expected to be recoverable.

Prior period work in progress has been restated to remove a general impairment of £20,845.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

18. Debtors

	2025 £	2024 £
Trade debtors	33,866	30,178
Prepayments	22,774	10,099
Other debtors	35,089	30,098
	<u>91,729</u>	<u>70,375</u>

19. Creditors: amounts falling due within 1 year

	2025 £	Restated 2024 £
Trade creditors	46,308	23,227
Accruals	50,593	41,575
Other taxation and social security	16,312	21,381
Deferred income (see note 20)	3,242	3,242
Other creditors	6,436	5,757
	<u>122,891</u>	<u>95,182</u>

Prior period comparatives have been restated to remove missclassified deferred grant income, in addition to reclassifying rental income received in advance from other creditors to deferred income.

20. Deferred income

	2025 £	Restated 2024 £
At 1 April	3,242	3,242
Deferred during the year	3,242	3,242
Released during the year	<u>(3,242)</u>	<u>(3,242)</u>
At 31 March	<u>3,242</u>	<u>3,242</u>

Deferred income relates to rental income paid in advance of the period to which it relates.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

21. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	571,916	571,916
Investments	-	-	118,000	118,000
Current assets	204,950	133,800	643,186	981,936
Current liabilities	-	-	(122,891)	(122,891)
Net assets at 31 March 2025	<u>204,950</u>	<u>133,800</u>	<u>1,210,211</u>	<u>1,548,961</u>
Prior period comparative (restated)				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Tangible fixed assets	-	-	585,224	585,224
Investments	-	-	118,000	118,000
Current assets	162,380	60,000	453,740	676,120
Current liabilities	-	-	(95,182)	(95,182)
Net assets at 31 March 2024	<u>162,380</u>	<u>60,000</u>	<u>1,061,782</u>	<u>1,284,162</u>

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

22. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Gains / (losses) £	At 31 March 2025 £
Restricted funds						
<i>Bristol City Council</i>						
Community Recovery Fund	-	15,000	(6,188)	-	-	8,812
Hate Crime and Discrimination Service	8,650	57,668	(63,435)	-	-	2,883
Homelessness Prevention Fund	-	55,697	(55,453)	-	-	244
Household Support Fund	-	52,828	(52,828)	-	-	-
Justice Collaborations - Justice Together Initiative	-	155,000	(140,701)	-	-	14,299
Nationwide Community Grant	35,397	-	(25,000)	-	-	10,397
Pathway (NHS)	-	7,500	(7,500)	-	-	-
Pro Bono Clinic - Osborne Clarke	-	10,000	(10,000)	-	-	-
<i>Quartet community Foundation</i>						
ACFA	8,333	75	(9,094)	686	-	-
Quartet Resilience Fund	5,000	-	(5,000)	-	-	-
The Access to Justice Foundation (IOLTS)	-	101,494	(101,494)	-	-	-
The Access to Justice Foundation (ILTA)	100,000	100,126	(100,126)	-	-	100,000
The Legal Education Foundation - Justice First Fellowship	5,000	107,145	(43,830)	-	-	68,315
Three Guineas Trust	-	75,000	(75,000)	-	-	-
Total restricted funds	162,380	737,533	(695,649)	686	-	204,950

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

22. Movements in funds (continued)

	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Gains / (losses) £	At 31 March 2025 £
Total restricted funds (continued from previous page)	<u>162,380</u>	<u>737,533</u>	<u>(695,649)</u>	<u>686</u>	<u>-</u>	<u>204,950</u>
Unrestricted funds						
<i>Designated funds:</i>						
Roof Repairs Reserve	60,000	-	-	-	-	60,000
New Tenancy/Staffing Accommodation	-	-	-	13,000	-	13,000
Other Building Maintenance	-	-	-	10,800	-	10,800
Accessibility including Lift	-	-	-	50,000	-	50,000
<i>Total designated funds</i>	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>73,800</u>	<u>-</u>	<u>133,800</u>
General funds	<u>1,061,782</u>	<u>764,359</u>	<u>(541,444)</u>	<u>(74,486)</u>	<u>-</u>	<u>1,210,211</u>
Total unrestricted funds	<u>1,121,782</u>	<u>764,359</u>	<u>(541,444)</u>	<u>(686)</u>	<u>-</u>	<u>1,344,011</u>
Total funds	<u>1,284,162</u>	<u>1,501,892</u>	<u>(1,237,093)</u>	<u>-</u>	<u>-</u>	<u>1,548,961</u>

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

22. Movements in funds (continued)

Purposes of restricted funds

Bristol City Council:

Community Recovery Fund	Grant to contribute towards security improvements to the building.
Hate Crime and Discrimination Service	Grant to support the provision of advice services in relation to tackling discrimination.
Homelessness Prevention Fund	Grant to partly fund an immigration solicitor/caseworker to assist in regularising the immigration status of people who are sleeping rough.
Household Support Fund	Grant to support the provision of housing/benefits guidance, support and advice for people across Bristol.
Justice Collaborations - Justice Together Initiative	Grant to strengthen access to specialist immigration advice in the South West of England.
Nationwide Community Grant	Grant to provide legal support to people struggling with inadequate housing conditions.
Pathway (NHS)	Grant to support the provision of legal advice on immigration for homeless patients being supported by the Bristol Pathway Team.
Pro Bono Clinic - Osborne Clarke	Grant to run a pro bono clinic.
<i>Quartet community Foundation:</i>	
ACFA	To create a unified voice for the advice sector, and the administration needed to effectively bring together advice agencies to share information and coordinate joint
Quartet Resilience Fund	Grant to contribute to management and support tasks and capacity around communications and community engagement.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

22. Movements in funds (continued)

Purposes of restricted funds (continued)

The Access to Justice Foundation - Improving Outcomes Through Legal Support Grant (IOLTS)

Grant for individuals to access social welfare and family legal support and advice.

The Access to Justice Foundation - Improving Lives Through Advice (ILTA)

A new five year grant to support the delivery of free legal advice to marginalised people and communities across England.

The Legal Education Foundation - Justice First Fellowship

Grant to fund a trainee solicitor in the provision of access to justice in social welfare law.

Three Guineas Trust

Grant to fund the Legal Advocacy Support Project (LASP) staff working with volunteers to support clients appealing PIP decisions.

Purposes of designated funds

Roof Repairs Reserve

Funding earmarked for a replacement roof and building repairs.

New Tenancy/Staffing Accommodation

Work to be carried out for new tenancy/staffing including furniture & a photocopier.

Other Building Maintenance

Replacement glass for reception windows, outside redecoration, rectification of damp through front of building

Accessibility including Lift

Installation of lift plus other requirements for accessibility compliance.

Transfers

Transfers between funds represent the topping up of overspends on restricted funds.

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

22. Movements in funds (continued)

Prior period comparative (restated)

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Gains / (losses) £	At 31 March 2024 £
Restricted funds						
BBC Children in Need	9,962	9,962	(19,924)	-	-	-
<i>Bristol City Council</i>						
Hate Crime and Discrimination Service	-	69,202	(60,552)	-	-	8,650
Homelessness Prevention Fund	-	51,518	(51,518)	-	-	-
Household Support Fund	-	20,000	(20,000)	-	-	-
Translational Services Fund	-	533	(533)	-	-	-
Justice Collaborations - Justice Together Initiative	99,000	99,000	(198,000)	-	-	-
Nationwide Community Grant	49,980	-	(14,583)	-	-	35,397
Pathway (NHS)	-	10,000	(10,000)	-	-	-
Pro Bono Clinic - Osborne Clarke	-	10,000	(10,000)	-	-	-
<i>Quartet community Foundation</i>						
ACFA	-	20,675	(12,342)	-	-	8,333
CAB Cost of Living Crisis	-	5,160	(5,160)	-	-	-
Resilience Fund	5,000	-	-	-	-	5,000
The Access to Justice Foundation (IOLTS)	-	73,506	(73,506)	-	-	-
The Access to Justice Foundation (ILTA)	-	100,000	-	-	-	100,000
The Legal Education Foundation - Justice First Fellowship	-	39,071	(34,071)	-	-	5,000
The Tudor Trust	-	20,000	(20,000)	-	-	-
Three Guineas Trust	-	86,000	(86,000)	-	-	-
Total restricted funds	163,942	614,627	(616,189)	-	-	162,380

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

22. Movements in funds (continued)

Prior period comparative (restated, continued)

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Gains / (losses) £	At 31 March 2024 £
Total restricted funds (continued from previous page)	<u>163,942</u>	<u>614,627</u>	<u>(616,189)</u>	<u>-</u>	<u>-</u>	<u>162,380</u>
Unrestricted funds						
<i>Designated funds:</i>						
Roof Repairs Reserve	60,000	-	-	-	-	60,000
IT Upgrade Reserve	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>
<i>Total designated funds</i>	<u>67,000</u>	<u>-</u>	<u>-</u>	<u>(7,000)</u>	<u>-</u>	<u>60,000</u>
General funds	<u>994,159</u>	<u>691,673</u>	<u>(640,545)</u>	<u>7,000</u>	<u>9,495</u>	<u>1,061,782</u>
Total unrestricted funds	<u>1,061,159</u>	<u>691,673</u>	<u>(640,545)</u>	<u>-</u>	<u>9,495</u>	<u>1,121,782</u>
Total funds	<u><u>1,225,101</u></u>	<u><u>1,306,300</u></u>	<u><u>(1,256,734)</u></u>	<u><u>-</u></u>	<u><u>9,495</u></u>	<u><u>1,284,162</u></u>

Bristol Law Centre

Notes to the financial statements

For the year ended 31 March 2025

23. Financial instruments at fair value

	2025 £	2024 £
Financial assets measured at fair value	<u>118,000</u>	<u>118,000</u>

Financial assets measured at fair value comprise investment properties.

24. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2025 £	2024 £
Amount falling due:		
Within 1 year	3,032	3,032
Within 1 - 5 years	<u>4,306</u>	<u>8,338</u>
	<u>7,338</u>	<u>11,370</u>

The charity had operating leases receivable at the year end with total future minimum lease receipts as follows:

	2025 £	2024 £
Within 1 year	12,400	12,400
Within 1 - 5 years	50,633	62,000
Over 5 years	<u>-</u>	<u>1,033</u>
	<u>63,033</u>	<u>75,433</u>

Bristol Law Centre rents out a floor of the property at 2 Hide Market Bristol under non cancellable operating leases. The end date of the lease is 15 May 2030. Bristol Law Centre has received notification that the lessee wishes to terminate the lease before the end of the lease period. Discussions are still ongoing regarding an early surrender fee, so the full amount receivable is disclosed above.

25. Related party transactions

There were no related party transactions in the current or prior period.

26. Funds held as an agent

At the 31 March 2025, the charity held £4,168 (2024: £18,925) in a solicitor's client account on behalf of third parties. These amounts are not included in the charity's funds as the charity has no beneficial interest in these funds. Movements in the year comprised receipts of £142,768 (2024: £44,730) and payments of £157,525 (2024: £76,747).

BRISTOL LAW CENTRE

England & Wales - Charity number 1059022

Accounts

BRISTOL LAW CENTRE

(A company limited by guarantee)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR
ENDED 31 MARCH 2024**



Registered charity number – 1059022
Company number - 1982371

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024

Introduction from the Chair of Trustees

The challenges for people who cannot afford to pay for legal advice and representation to uphold their rights have increased again this year, due to continuing external pressures and the limited capacity in the specialist advice sector to meet increased need. In **2023-24**, Bristol Law Centre provided legal advice, casework and representation to 1,042 people.

The difference advice makes goes beyond legal resolution, as one recent Law Centre client said we “change my life, help my stress be better, my confidence”. You can read some client stories on pages 8-10.

The Law Centre’s culture, shared by all trustees and staff, is of learning and improvement. This was embedded in our **2023-28 strategic plan** launched at the start of the financial year. The strategy steers the Law Centre to continue to secure justice through legal advice and representation, increase its public policy reach, maintain quality, and enable communities to better exercise their rights. One focus in the year has been ongoing development of our **Assessment and Support team** including closer relationships with other organisations, given the vital role of effective signposting for people in need of advice. The team have also started attending housing court on possession days to ensure people get all the help they need to avoid homelessness.

We are the lead partner in the **South West Immigration Alliance**, a three-year project started in 2023 to improve access to specialist immigration legal services. This links the law centre directly with the refugee and asylum sector and other advice providers. The Southwest region is the worst legal aid desert for immigration law, and a focus for the project is increasing skilled advice capacity while also working on ecosystems and influencing – for example around the Review of Civil Legal Aid.

During the last year, the Law Centre increased its **local, regional and national influence** by participating in events such as the Black Southwest Network’s first conference on access to justice. In June 2024, our local advice partnership delivered the major Future of Advice in Bristol event and detailed report; and we spoke about priorities for the public and the justice system to a national audience at the Ombudsman Association conference. Our CEO became the vice-chair of ACFA in 2023, a network of advice charities in the West of England region combatting poverty and social injustice, now working with the local NHS Integrated Care Board towards funding for advice to help prevent and address health needs and inequalities.


A huge **thank you to all our funders, supporters and partners**, both longstanding and new, for their commitment to our work. A full list is on page 28 of this report, and in 2023 we were pleased to become charity of the year of the insurer ARAG, an ongoing relationship that goes beyond donations to include additional legal support adding to our existing pro-bono services.

We employ a **talented, passionate and dedicated team** who regularly go above and beyond. We are proud 100% of our staff said in an anonymised survey they would recommend Bristol Law Centre as a good place to work. Our workforce strategy has focused on retention, development and recruitment, and we have embedded a Head of Services role to lead on these with a focus on wellbeing. In April 2024, we welcomed our fourth Justice First Fellow trainee solicitor, developing vital new talent in the social welfare advice sector. Showcasing our team, one of our housing

BRISTOL LAW CENTRE

solicitors was shortlisted in the 2023 Legal Aid Lawyer of the Year awards, and our Finance Manager shortlisted for the Bristol Law Society awards in the same year.

The Law Centre is a special place. It is often the last hope for people facing homelessness, discrimination, denial of benefits, and insecure immigration status. I extend my thanks to all the staff and volunteers who work so hard to enable to help people achieve justice, and to fellow trustees past and present for their energy and insights.

DocuSigned by:

E7BB21E284A2428.....
Oliver Lewis (Chair of Trustees)

24/09/2024

.....
Date

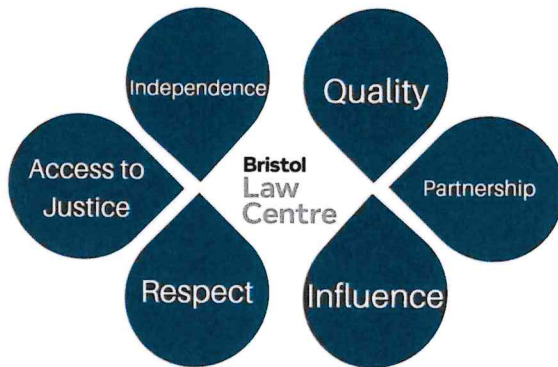
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

Our purpose

Our **vision** is a society where everyone has access to justice.

Our **mission** is to improve the lives of disadvantaged people in Bristol and across the South West through providing access to justice.

Our **values**:



Our vision, mission and objectives reflect the purposes of the charity set out in the objects contained in its memorandum of association as follows:

- The relief of financial hardship and other forms of distress in the designated area through the provision of legal and advisory representation and information services to people who could not otherwise obtain them through lack of means.
- The advancement of education among people resident or working in the designated area in respect of the law and administration of justice, having regard especially to those areas of law of particular concern to people experiencing financial hardship or other forms of distress
- The advancement of such other charitable purposes as are beneficial to the community for persons resident or working in the designated area.

Our objectives (reworded in 2023 to ensure they are ‘active’):

- 1. Securing justice through legal advice and representation**
- 2. Influencing public policy**
- 3. Empowering local communities to better exercise their rights**
- 4. Being a centre of excellence**

Our Activities

The Law Centre provides free legal advice and representation to people who otherwise would not be able to afford access to justice to challenge decisions affecting them (objective 1). We focus on social welfare law issues such as housing, discrimination, welfare benefits, immigration & asylum, employment and mental health/court of protection. The Law Centre is unique in its diversity of funding (including legal aid), areas of law, and specialist level of work. It offers a unique and important service to the citizens of Bristol and neighbouring counties and also has a regional reach.

BRISTOL LAW CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

Dealing with complex and overlapping legal issues transforms the lives of the people, alleviating poverty and tackling social exclusion, marginalisation and disadvantage.

Public Benefit

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's Aims and Objectives. All our charitable activities focus on the provision of legal advice and representation, helping people understand and exercise their legal rights, and are undertaken to further our charitable purposes for the public benefit. Our services are open to the public and free to our clients; people who could not otherwise afford to pay for a legal professional. We provide legal advice and representation across a wide range of legal areas that impact on people's everyday lives in significant ways.

This work is not only of benefit to our individual clients but also to the wider community given the economic and social impact of our work. To achieve greater public benefit, the Law Centre is committed to working in a collaborative and sustainable way with our partners across the voluntary, public, and private sectors.

Our partners, referrers and networks include:

Nationally:

Law Centres' Network (LCN), AdviceUK, NFJ (Network for Justice), Junior Lawyers Network (JLN), Young Legal Aid Lawyers (YLAL), LAPG (Legal Aid Practitioners Group), Law Works, practitioner groups ILPA, HLPAs & MHPAs (Immigration, Housing and Mental Health Law respectively).

Regionally:

ACFA Advice Network (including ACFA seat on ICB's VCSE Alliance) - West of England area.
South West Immigration Alliance (we are the lead partner, with 7 others)
West of England Pro Bono Group

Bristol:

Bristol Advice Partnership (6 others are Citizens Advice, North Bristol Advice, South Bristol Advice, St Paul's Advice, Talking Money and WECIL), BHCDs (Bristol Hate Crime & Discrimination Services – with SARI, Bristol Mind, OTR, Brandon Trust, Resolve West), Bristol Pro Bono Network, Housing Roundtable, Bristol Refugee Rights, Housing Matters, Shelter Bristol, WRAMAS (Money and Rights advice service within Bristol City Council), One City groups, strategic development and meetings with Bristol City Council.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

We work with volunteer solicitors to deliver pro bono advice clinics, from the following firms:

Avon and Somerset Family Law, Bevan Brittan, Osborne Clarke, Powells Law, Temple Bright, TLT, Unity Street Chambers, VWV, Wards, Watkins Solicitors.

Achievements & Performance 2023-24

<ul style="list-style-type: none">• 37 people were advised and represented regarding their hospital detention or community treatment under the Mental Health Act, enabling patient participation and views around their care to be considered	
<p>Provided legal support for immigration and asylum issues for 136 new cases:</p> <ul style="list-style-type: none">• 76% of asylum/immigration applications resulted in grant of leave to remain at Stage 1/LH with a further 12% continuing as ongoing cases.• 90% success rate at appeal, in contrast to roughly 43% national average for overturning refusals.• Helped 36 people/families with their settlement application to achieve indefinite leave to remain.• Provided specialist immigration advice and assisted to regularise the status of 27 people who are rough sleeping in Bristol, to help bring them out of homelessness through access to public funds and entitlement to local authority support.• Worked with 22 children and young people to achieve stable immigration status through asylum and citizenship applications.	
<ul style="list-style-type: none">• Provided legal representation and casework on 75 housing cases. These have predominantly been possession proceedings or homelessness cases.• Provided 168 people facing possession of their home with on-the-day representation as part of the Housing Loss Prevention Advice Service.	<ul style="list-style-type: none">• Advised 59 number of people on their rights in challenging discrimination or unfair treatment at work.• 87 % understood their rights better and 77 % felt more confident to challenge future incidents if to occur• Secured £33,000 in financial settlements outside of court/tribunal in 4 cases <hr/> <ul style="list-style-type: none">• 93% of PIP tribunal appeals were successful
<ul style="list-style-type: none">• Secured £1,010,982 for appellants in tribunal awards and continued benefit entitlement and 100% said they felt an improvement in their: stress, confidence, health, how they feel about themselves.	
<ul style="list-style-type: none">• Supported 359 people to prepare for their appointments with one of our 55 volunteer lawyers, regarding a family law, employment law or civil litigation issue.	

Working together as a connected, stronger voice of influence

- **Bristol, North Somerset and South Gloucestershire VCSE Alliance** is committed to enhancing the role of the VCSE sector as a key strategic partner in the transformation and delivery of local health services as part of the Integrated Care System. This collaboration aims for effective healthcare and advice provision to improve the wellbeing of local people, ensuring focus on the wider determinants of health such as housing, financial security and family relationships.
- **South West Immigration Alliance** is a partnership of 8 organisations to improve access to immigration advice in Bristol and across the South West region. We are on our way to strengthening each organisation's local response and collectively providing a more robust regional network. We have made progress in improving referral systems, training provision, recruitment of a dedicated senior caseworker and infrastructure development to attract further funding. We are committed to helping migrants and asylum seekers regularise their immigration status to enable greater inclusion in society through employment, access to public funds and housing rights.
- **Bristol CAN (Court Advisory Network)** is a collaboration of four organisations providing a weekly presence at possession hearings at the local Court. They offer referral/signposting support, and debt and welfare advice, alongside legal representation from the Duty Solicitor for the hearing. This holistic way of supporting Defendants seeks to address both the housing issue and underlying advice needs. This project sits within and is a result of regular 'Housing Roundtable' discussions held with the intention to combine expertise of local housing advice organisations and senior staff at Bristol City Council to consider homelessness trends, housing needs, capacity building and develop practical solutions.
- **West of England Pro Bono Group** is a newly developed wider network of the former Bristol Pro Bono Group. It is an excellent collaboration between law firms, universities, advice centres and Law Centres. The aim is to provide capacity to pro bono advice initiatives and think creatively about how to deliver against legal advice needs across the region. The network is connected to other regional partnerships and the National Pro Bono Centre, coming together to share challenges and best practice for stronger and more coordinated pro bono responses and projects.

Securing justice through legal advice and representation

Our dedicated team provide specialist legal support to hundreds of people each year on a range of social welfare law issues. With increasing numbers of people locked out of accessing the free legal advice that they need, we continue to strive to strengthen provision both for our locality where demand is highest and for areas considered 'advice deserts'. Our work disrupts cycles of inequality by using the law to improve people's lives; keeping them in their homes and employment, providing access to benefits, and able to access opportunities that help them thrive. We strongly advocate for access to justice for all and support those who experience disadvantage, often multiple and intersecting, such as housing insecurity, financial hardship and destitution, discrimination and irregular immigration status. We take pride in representing community members to overcome overwhelming and seemingly insurmountable legal problems so they can move beyond them with dignity and confidence about their future.

Empowering local communities to better exercise their rights

We supported Auriol who has been registered blind since 1982, in her claim against Sainsbury's. Her case was that the supermarket's withdrawal of their assisted shopping service during the pandemic, and for a total of 19 months, constituted a failure to make a reasonable adjustment and was therefore an act of disability discrimination.

The judge agreed and awarded her the compensation she had asked for but Auriol was clear throughout the case that "it wasn't about the money". As the judge quoted in his judgment:

"The Claimant's evidence has been, as is her Impact Statement: impassioned, determined and eloquent. She told me in her closing submissions that this wasn't a service which was trivial in nature. This concerned, at the time of the pandemic, an individual's ability to gain access to food, which is one of the most basic human needs."

We are delighted with this outcome following Auriol's tenacious challenge, highlighting the need for services to do better by disabled people.

"The support of Bristol Law Centre was vital to me, in the bringing of this case. It would not have been possible without the law centre's support."

Hassan contacted the Law Centre for advice having been dismissed after 10 years of employment. He felt targeted, bullied and unfairly treated. He made a claim to the Employment Tribunal, and a final hearing was listed just short of two years after the claim was submitted. Hassan was a litigant in person and could not afford a solicitor and so sought help from our Pro Bono Advice Clinic. His first appointment was a few months after the dismissal to gain advice on his options on challenging his employer. Most recently he was required to comply with tribunal directions requesting for a schedule of loss and witness statement, but was unable to complete these as he suffered a brain injury and

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

was hospitalised for several weeks. Once out of hospital, he was unsure how to proceed, including what response he should provide for the settlement offer that was made by the Respondent.

In his latest advice session, Hassan spoke with an experienced barrister who volunteers as part of our Clinic. The volunteer was able to discuss the chronology of events, Hassan's claim and the legal arguments and evidence he would need to provide to satisfy the Tribunal that his dismissal was indeed unfair. The volunteer went through relevant calculations that would apply to the Schedule of Loss and discussed the Respondent's settlement offer and a more appropriate counter offer. To assist further, the volunteer drafted a Schedule of Loss that could be sent through to the Tribunal. He was able to accept a settlement offer with confidence and put an end to stressful legal proceedings. Having received the advice on the phone and the accompanying written note, Hassan said the following in regard to his experience with a volunteer lawyer:

"A million of thanks for always helping me and I will never forget you. Thank you so much"

Challenging injustice for fairer outcomes

Sophie became at risk of losing her home of 30 years when her housing association initiated possession proceedings due to alleged anti-social behaviour. This came after considerably hostile interactions with a neighbouring couple where Sophie was left feeling victimised by their behaviour and by her landlord's inaction having failed to investigate any of her concerns. These incidents led to Sophie's mental health deteriorating and her GP referring her to the Adult Safeguarding Team. We supported Sophie to defend and contest these allegations. During this process, her husband also experienced life threatening health challenges and underwent an operation. It became uncertain how he would cope at trial and questioning. In light of the potential toll of continued litigation on both Sophie and her husband, we were able to instead negotiate a Suspended Possession Order and change of Housing Officer for ongoing communications. This has given them space to focus on family life, without the overwhelm of going to trial.

Possession proceedings against Sophie were suspended, they now have new neighbours and feel happy and safe in their home again.

Sophie felt immense relief when the case settled. Commenting on the difference our support made to her, Sophie said:

"[It] changed my world and my mental stability"

Alleviating poverty and improving wellbeing

One of the people we supported to appeal a PIP benefit decision at tribunal in the last year was Denise.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

She has a long-term physical disability due to suffering from heart failure. She also suffers from anxiety, depression and social phobia. She experiences fatigue, dizziness, memory difficulties, severe discomfort and cannot undertake strenuous movement without experiencing heart arrhythmia.

Her initial application for PIP was refused at which point she sought our help. Our representations clarified the extent to which Denise's conditions affected her mobility and daily living and challenged the health assessor's reliance on the mention of 'good days' which failed to explore that this is relative to days where she is completely bedbound and unable to engage at all with daily needs such as cooking and social interaction, in essence meaning that even 'good days' involved considerable discomfort and inability to carry out key daily activities.

We see how disabled people are regularly failed by health assessments that are superficial and punitive to appellants who may be unable to communicate how much they struggle and are therefore denied critical financial support they need to support themselves. Having access to a legal representative who can fight their corner makes all the difference.

"Thanks so much for your amazing help with my PIP tribunal. It's truly life-changing for me, and you were both so wonderful – I couldn't have done it without your advice, patience and reassurance."

Denise's appeal was won, resulting in over £10,000 award and entitlement to ongoing PIP benefit.

Enabling people to access the asylum system for a safe life in the UK

We supported an asylum seeker who instructed us whilst in immigration detention, upon receiving a notice of intent from the Home Office. The client was at risk of having his asylum claim declared inadmissible in the UK and of being removed to Rwanda within a week. We made urgent and immediate representations to submit why this would not be lawful. We assisted him with an application for bail not long after and continued with complex litigation involving four Judicial Review applications to take away the threat of removal to Rwanda and for the Home Office to agree to consider his asylum claim in the UK. Eventually the Home Office agreed to recognise him as a refugee and provided him with immigration status.

Abdul, a victim of trafficking and forced labour, has faced an extraordinarily stressful two years waiting for a decision, in limbo, with the threat of deportation looming and not being able to have his asylum claim considered in the UK. The emotional toll has been immense and all involved are happy with the outcome of this legal challenge and the onward prospects for Abdul to legally settle in the UK.

Plans for the Future

We will continue our focus on workforce, partnerships, sustainable and core funding and extending our reach and our influence. We will develop our Equality, Diversity and Inclusion commitment to include anti-racism work with partners locally, regionally and nationally. Securing health funding will better connect health and advice systems for the benefit of the people we help; and growing our

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

capacity in specialist areas of advice including immigration, housing and discrimination will help better meet people’s needs.

2023 – 2028 Strategic Plan

Our vision is a society where everyone has access to justice
Our mission is improving the lives of disadvantaged people in Bristol and across the South West through providing access to justice

Organisation Objectives

- Securing justice** through legal advice and representation
- Influencing public policy**
- Empowering local communities** to better exercise their rights
- Being a centre of excellence**

Aims

- We offer accessible and inclusive services to meet the legal advice needs of the community**
- We have a voice on issues affecting our communities by using our expertise, data and experience to steer decision makers and support campaigns**
- We prevent worsening disadvantage faced by people affected by poverty and inequality by supporting them to challenge decisions**
- We provide high quality, specialist advice and representation and have a reputation for offering high standards of service delivered by a committed team**

Activities

- Offer fully inclusive services, using data/audits to measure and record progress
- Diverse funding including 'core' funding, earned income, and working with funders to obtain 'full' costs for agreed outputs
- Offer different levels of support and advice based on need - to ensure resources are allocated effectively whilst maintaining our specialist USP and quality
- Focus on reciprocal partner relationships that address the needs of the people we help
- Ensure team members understand E,D&I relates to roles
- Hold and develop key relationships at national and local/regional levels and across all sectors that we work with
- Collect, report and communicate evidence of the difference our work makes to people's lives
- Strategic communications work using targeted messages and channels for all our audiences
- Use our unique position to feed into partners and networks lobbying and campaigning work to amplify and support as appropriate
- Listen to voices of clients and help seekers, partners & their clients. Recognise the value of anecdotal insight & evidence, and of desk (secondary) research
- Work with clients and help seekers in a person-centred, culturally aware and trauma-informed way, to achieve the best possible outcomes for them
- Deliver legal education and communications in a targeted and inclusive way, recognising the client journey is often complex and starts in different ways
- Develop partnerships and funding that recognises the links between legal issues and health
- Quality marks maintained with excellent feedback & ongoing learning
- Further accreditations explored
- Efficient systems and ways of working that are used consistently, reviewed regularly
- Invest in staff training and support - individual development plans and transparent pay scales to reflect skills & responsibilities
- Growth and development both of services and people, with sustainable, skilled management and support functions
- Stakeholders understand our services and their value / quality

MEASUREMENT

- Increased levels of core, full cost and multi-year funding
- Annual ED&I training & discussion
- Accessibility audits show significant improvement, including for office
- Partnership audits and selection to ensure value
- Developed case selection criteria
- A contacts database that is regularly updated and shared across teams
- Annual impact report is produced & will have shared regular impact content
- Have content on social media that comes from teams
- Progress towards a client / user group to inform management decisions
- Communications and other materials meet high level of accessibility
- Delivery of training & workshops, learning from evaluation including ED&I
- At least one partner / one funding stream from health sector
- We will have received quality marks from Lexcel, one other in IT, one HR
- All staff will have development plans which are reviewed regularly
- Clear Pay Scales in place
- Policies and processes clear and consistent

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

Financial Review

The Statement of Financial Activities shows total income of £1,320,878 (2022/23: £1,028,898) and total expenditure of £1,258,018 (2022/23: £986,232) giving an overall surplus for the year of £62,860 (2022/23: £42,666).

The Balance Sheet shows net assets available to the charity of £1,035,213 as at 31 March 2024, all of which are held as unrestricted reserves.

Principal funding sources

These are grant income including from Bristol City Council, Justice Collaborations, Three Guineas Trust, The Legal Education Foundation and The Access to Justice Foundation. In addition, we receive a number of smaller grants and donations and income from the Legal Aid Agency.

Investment policy

The objective of the Law Centre's investment policy is to ensure that its assets maintain, or whenever possible, increase their value, and that they are accessible as and when they might be needed.

Reserves policy

The Board of Trustees continues to review the charity's requirements for reserves in the light of the main risks to the organisation. The Law Centre's policy aims to establish unrestricted funds not invested in tangible fixed assets at a level equivalent to three months' running costs, which equates to £334,000 as per the budget for 2024/25.

Free reserves, which are unrestricted reserves not designated or tied up in fixed assets, amount to £332,214 as at 31 March 2024 (see Note 16 to accounts – cash of £337,306 plus other current liabilities of £5,092).

The Trustees are satisfied that the charity has adequate free reserves at 31 March 2024.

Risk Management

The Board of Trustees conducts regular reviews of the major risks to which the charity is exposed. There is a risk register that is updated and reviewed by the Board regularly. Where appropriate, systems and procedures have been established to mitigate these risks.

Significant external risks to funding have led to the development of a strategic plan that seeks to diversify funding and activities.

The implementation of this plan has continued to contribute to the savings and income generated by the charity.

BRISTOL LAW CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects.

There is an Organisational Manual in place that contains all policies, procedures and processes. This is owned by the CEO and reviewed at least annually by the Board with updates made on an ongoing basis by the management team. There are policies in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the Centre. This year we were successful in maintaining the LEXCEL quality standard from the Law Society. This standard covers all areas of work conducted at the Law Centre to ensure a consistent quality of service delivery.

Structure, Governance & Management

Governing document

The Law Centre is a charitable company limited by guarantee, incorporated on 24 June 1986 and registered as a charity on 5 November 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is now governed by its Articles of Association (updated October 2018). In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The Board of Trustees are directors of the company and also charity trustees for the purposes of charity law and under the company's Articles are known as the Board of Trustees. Under the requirements of the Memorandum and Articles of Association one-third of Trustees must retire from office at each annual general meeting, but may stand for re-election. The Board comprises up to 15 people, including up to 3 co-opted members. Members may be elected to the Board of Trustees at the Annual General Meeting of by a decision of the Trustees.

Board members have a range of skills including legal, financial, governance, personnel and management expertise. To ensure the Board maintains an appropriate skills base, periodic skills audits are carried out. Recruitment to the Board is based on interviews and references, following open advertisement.

The officers of the Board of Trustees (Chair, Vice-Chair and Treasurer) are elected at the Annual General Meeting or at the first meeting after the AGM.

Organisational structure

The Board and its committees – Finance and HR – meet bi-monthly. Operational decisions are delegated to the Chief Executive Officer, who is line managed by a trustee with meetings at least monthly.

BRISTOL LAW CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 (continued)

Trustees' Responsibilities

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 charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

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

Those who are trustees at the date of the signing of this report confirm that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- each trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit information and to establish that the charity's auditors are aware of the information.

The Trustees confirm that they have given due regard to guidance published by the Charity Commission as required by Section 4 of the Charities Act 2006.

STATEMENT OF MAJOR RISKS FACED AND MITIGATION ACTIONS

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to them.

SIGNED ON BEHALF OF THE TRUSTEES

DocuSigned by:

-----27BB27E284A2428-----
Oliver Lewis (Chair of Trustees)

24/09/2024

.....
Date

BRISTOL LAW CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2024

Company number: 1982371

Charity number: 1059022

Registered office: 2 Hide Market
West Street
Bristol
BS2 0BH

Trustees: Dr Oliver Lewis (Chair)
Ruth Richardson (Vice-Chair) (resigned 6/12/23)
Jonathan Locke Lovibond (Treasurer)
Padma Ramanan (resigned 6/12/23)
Dipika Keen (resigned 6/12/23)
Nicky Auguste
Christian Carter
Mike Silvey (resigned 6/12/23)
Emma Louise Harvey
Dr Hannah Pearce
Jill Valerie Walsh
PiotrLisowski (appointed 24/09/24)
Toby Fisher (appointed 24/09/24)

Secretary: John Bowen

Chief Executive Officer: Karen Bowers

Bankers: CAF Bank
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Independent Auditors: Burnside
61 Queen Square
Bristol
BS1 4JZ

BRISTOL LAW CENTRE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2024

OPINION

We have audited the financial statements of Bristol Law Centre (the “charitable company”) for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

This report is made solely to the company's members, as a body, in accordance with Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2024 (continued)

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2024 (continued)

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

An understanding of the legal and regulatory framework applicable to the entity was obtained from management and those charged with governance of the entity, and the audit engagement team was confirmed to have the appropriate competence and capabilities to identify non-compliance with such a framework.

No significant instances of fraud, non-compliance with laws & regulations or other irregularities were communicated to the engagement team by management [, component auditors] or those charged with governance, and no particular audit areas or legislation were identified that gave rise to any significant risks of material misstatement in respect of such irregularities.

Due to the size & nature of the entity its susceptibility to material misstatement resulting from fraud, non-compliance with laws & regulations, or other irregularities is considered to be low, and the audit approach was appropriately planned so as to address this risk.

BRISTOL LAW CENTRE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2024 (continued)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our audit report.

Signed by:

83BEEC49D180430...

61 Queen Square
Bristol
BS1 4JZ
DATE:
24/09/2024

STEPHEN BURNSIDE FCA (Senior Statutory Auditor)
For and on behalf of
BURNSIDE
Chartered Accountants
& Statutory Auditor

BRISTOL LAW CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

INCOME AND EXPENDITURE		Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total Funds <u>2024</u> £	Total Funds <u>2023</u> £
	Note				
INCOME FROM:					
Donations and legacies	3	13,316	-	13,316	7,891
Income from charitable activities:					
Grants	4	256,972	616,189	873,161	672,040
Legal aid & legal fees		409,707	-	409,707	332,309
Investment income		6,900	-	6,900	1,058
Other income		17,794	-	17,794	15,600
		_____	_____	_____	_____
TOTAL INCOME		704,689	616,189	1,320,878	1,028,898
		_____	_____	_____	_____
EXPENDITURE ON:					
Charitable activities	5	641,829	616,189	1,258,018	986,232
		_____	_____	_____	_____
TOTAL EXPENDITURE		641,829	616,189	1,258,018	986,232
		_____	_____	_____	_____
Net income/(expenditure)		62,860	-	62,860	42,666
Transfers between funds		-	-	-	-
		_____	_____	_____	_____
Net movement in funds	6	62,860	-	62,860	42,666
Reconciliation of funds					
Total funds brought forward		972,353	-	972,353	929,687
		_____	_____	_____	_____
Total funds carried forward		1,035,213	-	1,035,213	972,353
		_____	_____	_____	_____

All of the above results are derived from continuing activities. There were no other recognised gains and losses other than those stated above.

The notes on pages 23-35 form part of these accounts.

BRISTOL LAW CENTRE**BALANCE SHEET
AT 31 MARCH 2024**

	Notes	<u>2024</u> £	<u>2023</u> £
FIXED ASSETS			
Intangible assets	8	-	-
Tangible assets	9	642,999	637,660
		_____	_____
		642,999	637,660
		_____	_____
CURRENT ASSETS			
Work in progress	10	187,595	234,237
Debtors	11	70,375	68,141
Cash at bank and in hand		397,306	315,710
		_____	_____
		655,276	618,088
CREDITORS: Amounts falling due within one year			
	12	(263,062)	(283,395)
		_____	_____
NET CURRENT ASSETS			
		392,214	334,693
		_____	_____
NET ASSETS			
		1,035,213	972,353
		_____	_____
THE FUNDS OF THE CHARITY:			
Restricted	15	-	-
Unrestricted			
General	14	975,213	905,353
Designated	14	60,000	67,000
		_____	_____
TOTAL CHARITY FUNDS			
		1,035,213	972,353
		_____	_____

BRISTOL LAW CENTRE

BALANCE SHEET (continued)

AT 31 MARCH 2024

The Trustees acknowledge their responsibilities for:


- i. ensuring that the company keeps adequate accounting records which comply with section 386 of the Act; and
- ii. preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the directors and authorised for issue.

Approved by the Trustees on 24/09/2024 and signed on their behalf by

DocuSigned by:

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(Oliver Lewis – Chair of Trustees)

Date: 24/09/2024

The notes on pages 23-35 form part of these accounts.

[Company no: 1982371]

BRISTOL LAW CENTRE**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	Total funds <u>2024</u> £	Total funds <u>2023</u> £
<i>Cash used in operating activities</i>	101,525	131,919
<i>Cash flows from investing activities:</i>		
Purchase of tangible fixed assets	(19,931)	(24,725)
	—————	—————
Cash decrease by investing activities	(19,931)	(24,725)
	—————	—————
Increase/(decrease) in cash & cash equivalents	81,596	107,194
	—————	—————
<i>Cash & cash equivalents at beginning of year</i>	315,710	208,516
	—————	—————
<i>Cash & cash equivalents at end of year</i>	397,306	315,710
	—————	—————
<u>Reconciliation of net income/(expenditure) to net cash flow from operating activities</u>		
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	62,860	42,666
<i>Adjustments for:</i>		
Depreciation charges	14,591	8,232
(Increase)/decrease in work in progress	46,642	(29,829)
Decrease/(increase) in debtors	(2,235)	2,210
Increase/(decrease) in creditors	(20,333)	108,640
	—————	—————
	101,525	131,919
	—————	—————

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

(a) Accounting Convention

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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol Law Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

At 31 March 2024, the Charity had net assets of £1,035,213 (2023 - £972,353) and had net income for the year of £62,860 (2023 - £42,666). At 31 March 2024, its free reserves were £332,214 (2023 - £267,693), which is in line with its free reserves target of holding 3 months running costs (currently £334,000 as per the budget for 2024/25).

Budgets and cashflow forecasts have been prepared for the year ended 31 March 2025. The worst-case scenario, budgeting for only confirmed income, shows a forecast deficit that would be funded from the free reserves brought forward at 1 April 2024.

The Charity's management is already working on securing funding for 2025/26.

The Board of Trustees therefore have a reasonable expectation that the Charity will be in operation 12 months from the date of approval of these accounts and remains a going concern. The accounts have therefore been prepared on a going concern basis.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024** (continued)

1. ACCOUNTING POLICIES (continued)

(c) **Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- i. Income received by way of grants, donations and gifts is included in full in the statement of financial activities when receivable.
- ii. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- iii. When donors specify that donations or grants are for a particular restricted purpose, this income is included in income of restricted funds when receivable.
- iv. Donated services and facilities are included at the value to the charity where this can be quantified.
- v. The value of services provided by volunteers has not been included in these accounts.
- vi. Investment income is included when receivable.
- vii. Income from charitable trading activities is accounted for when earned.
- viii. Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

(i) Costs of raising funds comprise the costs associated with attracting donations and legacies and the costs of trading for fundraising purposes.

(ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(iii) All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024** (continued)

1. ACCOUNTING POLICIES (continued)

(e) **Fund accounting**

(i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

(ii) Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

(iii) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(f) **Intangible fixed assets**

Intangible fixed assets are being amortised over two years.

(g) **Tangible fixed assets**

Tangible fixed assets are being written off over the expected useful life of the asset, using the straight line basis at 25% per annum for all equipment and 2% for the building. Land is not depreciated. Equipment with an individual item value of under £1,000 is written off in the year of purchase.

(h) **Work in Progress**

Work in Progress relates to legal case work started but not completed at the end of the year. It is valued according to the contract with Legal Aid Agency.

(i) **Deferred grants**

Grants of a revenue nature are credited to incoming resources in the period in which they are receivable. Grants received in advance for future specific periods are carried forward as deferred income.

(j) **Pension costs**

The charity contributes to a defined contribution pension scheme. The employer contributions made by the charity are treated as an expense and are disclosed in note 7 to the accounts.

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

2. PRIOR PERIOD COMPARATIVES

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total funds <u>2023</u> £
INCOME FROM:			
Donations and legacies	7,891	-	7,891
Income from charitable activities:			
Grants	294,684	377,356	672,040
Legal aid & legal fees	307,399	-	307,399
Investment income	1,058	-	1,058
Other income	15,600	-	15,600
	_____	_____	_____
TOTAL INCOME	651,542	377,356	1,028,898
	_____	_____	_____
EXPENDITURE ON:			
Charitable activities	5 608,876	377,356	986,232
	_____	_____	_____
TOTAL EXPENDITURE	608,876	377,356	986,232
	_____	_____	_____
Net income/(expenditure)	42,666	-	42,666
Transfers between funds	-	-	-
	_____	_____	_____
Net income/(expenditure) and net movement in funds	42,666	-	42,666
	_____	_____	_____

3. DONATIONS AND LEGACIES

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2024</u> £	Total <u>2023</u> £
Donations	13,316	-	13,316	7,891
	_____	_____	_____	_____
	13,316	-	13,316	7,891
	_____	_____	_____	_____

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

4. GRANTS RECEIVED

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Allen & Overy Foundation	10,000	-	10,000	-
BBC Children in Need	-	19,924	19,924	40,347
Bristol City Council: Bristol Advice Partnership	136,719	-	136,719	136,719
Bristol City Council: Bristol Hate Crime & Discrimination Services	-	60,552	60,552	52,176
Bristol City Council: Cost of Living	-	-	-	23,748
Bristol City Council: Homelessness Prevention	-	51,518	51,518	24,289
Bristol City Council: Household Support Fund	-	20,000	20,000	-
Bristol City Council: Thrive	-	-	-	3,667
Community Justice Fund: Wave 2 & 3	-	-	-	35,252
Justice Collaborations	-	198,000	198,000	18,000
Nationwide Community Grant	-	14,583	14,583	-
Nisbet Trust	18,000	-	18,000	-
Pathway	-	10,000	10,000	10,000
Pro Bono Clinic – Osborne Clarke	-	10,000	10,000	15,000
Quartet Community Foundation (ACFA)	-	12,342	12,342	-
Quartet Community Foundation (CAB Cost of Living Crisis)	-	5,160	5,160	-
Simmons & Simmons Charitable Foundation	-	-	-	15,000
South Gloucestershire Cost of Living	16,000	-	16,000	-
South Gloucestershire Council	15,920	-	15,920	15,920
The AB Charitable Trust	21,500	-	21,500	20,000
The Access to Justice Foundation: 2022 Spring Grant	-	-	-	15,000
The Access to Justice Foundation: HALS Grant	27,500	-	27,500	55,000
The Access to Justice Foundation: ILTA	8,333	-	8,333	-
The Access to Justice Foundation: IOTLS	-	73,506	73,506	-
The Legal Education Foundation: Justice First Fellowship	-	34,071	34,071	45,720
The Tudor Trust	-	20,000	20,000	21,000
Three Guineas Trust: Development	-	-	-	15,000
Three Guineas Trust: Legal Advocacy Support Project	-	86,000	86,000	86,000
Three Guineas Trust: Remote Volunteering Project	-	-	-	4,409
Other grants < £10,000	3,000	533	3,533	19,793
	<hr/>	<hr/>	<hr/>	<hr/>
	256,972	616,189	873,161	672,040
	<hr/>	<hr/>	<hr/>	<hr/>

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)**

5. RESOURCES EXPENDED	Direct Staff Costs £	Other Direct Costs £	Support Costs £	Total 2024 £	Total 2023 £
Housing	221,261	131,930	2,253	355,444	283,867
Immigration	275,389	188,836	2,668	466,893	302,717
Mental Health	55,488	21,007	481	76,976	108,091
Employment & Discrimination	121,619	44,613	1,102	167,334	125,011
Welfare Benefits	131,425	58,470	1,476	191,371	166,546
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	805,182	444,856	7,980	1,258,018	986,232
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2024</u> £	Total <u>2023</u> £
Housing	301,337	54,107	355,444	283,867
Immigration	100,352	366,541	466,893	302,717
Mental Health	76,976	-	76,976	108,091
Employment & Discrimination	69,929	97,405	167,334	125,011
Welfare Benefits	93,235	98,136	191,371	166,546
	<hr/>	<hr/>	<hr/>	<hr/>
	641,829	616,189	1,258,018	986,232
	<hr/>	<hr/>	<hr/>	<hr/>

	2024 £	2023 £
Other direct costs:		
Payments to Other Agencies	125,765	-
Disbursements & Client Costs	106,405	103,975
Direct Costs of Grant Funded Projects	18,932	28,648
Staff Recruitment, Training & Refreshments	9,436	10,536
Office & Premises Costs	111,083	69,104
Professional Fees & Insurance	45,724	24,442
Subscriptions & Memberships	12,809	10,156
Depreciation	14,591	8,232
Bank Charges	111	88
	<hr/>	<hr/>
	444,856	255,181
	<hr/>	<hr/>

BRISTOL LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

5.	RESOURCES EXPENDED (continued)	2024	2023
		£	£
	Support costs:		
	Auditors' remuneration	7,980	7,200
		—	—
6.	NET INCOME/(EXPENDITURE) FOR THE YEAR	2024	2023
		£	£
	This is stated after charging:		
	Depreciation of owned assets	14,591	8,232
	Auditors' remuneration	7,980	7,200
		—	—
7.	STAFF COSTS AND TRUSTEES' REMUNERATION		
	Staff costs were as follows:	2024	2023
		£	£
	Wages and salaries	703,825	630,057
	Social security costs	53,513	50,918
	Pension contributions	47,844	41,626
		—	—
		805,182	722,601
	Temporary staff	-	1,248
		—	—
		805,182	723,849
		—	—

No employee earned £60,000 p.a. or more. The average number of employees (based on numbers and not full-time equivalents) during the year was 27 (2023 – 24). No remuneration was paid to the Trustees. Trustees' expenses reimbursed amounted to £nil (2023 - £nil).

The key management personnel of the charity in the year comprised the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £53,053 (2023: £49,890).

BRISTOL LAW CENTRE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024** (continued)

8.	INTANGIBLE ASSETS		
		Website £	Total £
	COST		
	Brought forward and at 31 March 2024	6,672	6,672
		_____	_____
	AMORTISATION		
	Brought forward and at 31 March 2024	6,672	6,672
		_____	_____
	NET BOOK VALUE		
	At 31 March 2024	-	-
		_____	_____
	At 31 March 2023	-	-
		_____	_____
9.	TANGIBLE ASSETS		
		Land & Building £	Total £
	COST		
	At 1 April 2023	669,105	669,105
	Additions	19,931	19,931
		_____	_____
	At 31 March 2024	689,036	689,036
		_____	_____
	DEPRECIATION		
	At 1 April 2023	31,446	31,446
	Charge for the year	14,591	14,591
		_____	_____
	At 31 March 2024	46,037	46,037
		_____	_____
	NET BOOK VALUE		
	At 31 March 2024	642,999	642,999
		_____	_____
	At 31 March 2023	637,659	637,659
		_____	_____

BRISTOL LAW CENTRE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024** (continued)

10. WORK IN PROGRESS	2024	2023
	£	£
Legal Aid Agency work in progress	187,595	234,237
	—	—
11. DEBTORS	2024	2023
	£	£
Trade Debtors	30,178	42,488
Other Debtors	30,098	14,397
Prepayments and accrued income	10,099	11,256
	—	—
	70,375	68,141
	—	—
12. CREDITORS	2024	2023
Amounts falling due within one year:	£	£
Trade Creditors	23,227	46,520
Other Creditors	8,998	7,811
Accruals	41,575	35,585
Taxation and Social Security	21,381	16,203
Deferred Income	167,881	177,276
	—	—
	263,062	283,395
	—	—

Deferred grants refer to grants received for the period April 2023 to March 2024 but relating to future periods. These include:

BBC Children in Need	-	9,962
Bristol City Council – Bristol Hate		
Crime & Discrimination Services	8,650	-
Justice Collaborations	-	99,000
Nationwide Community Grant	35,398	49,981
Quartet Community Foundation (ACFA)	8,333	-
Quartet – Resilience Fund	5,000	5,000
The AB Charitable Trust	5,500	5,000
The Access to Justice Foundation	91,667	-
The Legal Education Foundation	5,000	-
The Tudor Trust	8,333	8,333
	—	—
	167,881	177,276
	—	—

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024** (continued)

13. OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	3,032	3,790
Later than 1 year and not later than 5 years	8,338	11,370
	<hr/>	<hr/>
	11,370	15,160
	<hr/>	<hr/>

14. UNRESTRICTED FUNDS

	At 1 April <u>2023</u> £	<u>Income</u> £	<u>Expenditure</u> £	Transfer Between <u>Funds</u> £	At 31 March <u>2024</u> £
<u>Designated funds</u>					
Building works and Improvements reserve	60,000	-	-	-	60,000
IT upgrade reserve	7,000	-	-	(7,000)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	67,000	-	-	(7,000)	60,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General funds	905,353	704,689	(641,829)	7,000	975,213
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	972,353	704,689	(641,829)	-	1,035,213
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Building works and improvements reserve

This designated fund has been set up in respect of known planned building improvements, and repair and maintenance works that are required at the charity's office building.

IT upgrade reserve

This designated fund has been set up to fund upgrades to the charity's IT systems.

The transfer represents expenditure on improving IT systems.

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024** (continued)

15. RESTRICTED FUNDS

	At 1 April <u>2023</u> £	<u>Income</u> £	<u>Expenditure</u> £	Transfer Between <u>Funds</u> £	At 31 March <u>2024</u> £
<u>Grants</u>					
BBC Children in Need	-	19,924	(19,924)	-	-
Bristol City Council – Bristol Hate Crime & Discrimination Service	-	60,522	(60,522)	-	-
Bristol City Council – Homelessness Prevention	-	51,518	(51,518)	-	-
Bristol City Council – Household Support Fund	-	20,000	(20,000)	-	-
Bristol City Council – Translation Services	-	533	(533)	-	-
Justice Collaborations	-	198,000	(198,000)	-	-
Nationwide Community Grant Pathway	-	14,583	(14,583)	-	-
Pro Bono Clinic – Osborne Clarke	-	10,000	(10,000)	-	-
Quartet Community Foundation (ACFA)	-	12,342	(12,342)	-	-
Quartet Community Foundation (CAB Cost of Living Crisis)	-	5,160	(5,160)	-	-
The Access to Justice Foundation	-	73,506	(73,506)	-	-
The Legal Education Foundation: Justice First Fellowship	-	34,071	(34,071)	-	-
The Tudor Trust	-	20,000	(20,000)	-	-
Three Guineas Trust	-	86,000	(86,000)	-	-
	-	616,189	(616,189)	-	-
<u>Purposes of Funds</u>					

BBC Children in Need

Grant to provide specialist children’s immigration work.

Bristol City Council – Bristol Hate Crime & Discrimination Service

Grant to support the provision of advice services in relation to tackling discrimination.

Bristol City Council – Homelessness Prevention

Grant to partly fund an immigration solicitor to assist in regularising the immigration status of people who are sleeping rough.

Bristol City Council – Household Support Fund

Grant to support provision of housing guidance, support and advice for people across Bristol.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024** (continued)

15. RESTRICTED FUNDS (continued)

Justice Collaborations – Justice Together Initiative

Grant to strengthen access to specialist immigration advice in the South West of England.

Nationwide Community Grant

Grant to provide legal support to people struggling with inadequate housing conditions.

Pathway (NHS)

Grant to support the provision of legal advice on immigration for homeless patients being supported by the Bristol Pathway Team.

Pro Bono Clinic – Osborne Clarke

Grant to run a pro bono clinic.

Quartet Community Foundation (ACFA)

To create a unified voice for the advice sector, and the administration needed to effectively bring together advice agencies to share information and coordinate joint working.

Quartet Community Foundation (CAB Cost of Living Crisis)

Grant for the delivery of advice services related to the cost-of-living crisis in the Bristol area.

The Legal Education Foundation – Justice First Fellowship

Grant to fund a trainee solicitor in the provision of access to justice in social welfare law.

The Access to Justice Foundation – Improving Outcomes Through Legal Support Grant (IOTLS)

Grant for individuals to access social welfare and family legal support and advice

The Tudor Trust

Grant to provide immigration and asylum advice (in partnership with Bristol Refugee Rights).

Three Guineas Trust – Legal Advocacy Support Project (LASP)

Grant to fund the Legal Advocacy Support Project (LASP) staff working with volunteers to support clients access ESA and PIP funding.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024 (continued)

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrest. Designated Funds £	Unrest. General Funds £	Total Funds £
Fund Balances at 31 March 2024 are represented by:			
Tangible Fixed Assets	-	642,999	642,999
Cash at Bank and in Hand	60,000	337,306	397,306
Other Net Current Assets/(Liabilities)	-	(5,092)	(5,092)
	_____	_____	_____
Total	60,000	975,213	1,035,213
	_____	_____	_____

17. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year. At the year end the balance owed to Cabot Law CIC was £nil (2023 - £NIL).

BRISTOL LAW CENTRE**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
INCOME		
Donations and legacies	13,316	7,891
Grants	873,161	672,040
Legal aid and legal fees	409,707	332,309
Investment income	6,900	1,058
Other income	17,794	15,600
	—————	—————
Total income for year	1,320,878	1,028,898
	—————	—————
EXPENDITURE		
Salaries and pension costs	805,182	722,601
Temporary staff	-	1,248
Staff recruitment	145	700
Staff training	7,437	9,628
Other staff expenses	1,854	208
Payments to other agencies	125,765	-
Client costs	106,405	103,975
Direct costs of grant funded projects	18,932	28,648
Rates and utilities	14,569	7,814
Service charges	2,279	2,119
Telephone	7,798	7,683
Insurance	5,801	5,505
Repairs and renewals	26,629	17,930
Printing, postage, stationery	8,651	13,825
Computer and IT costs	40,259	9,678
Professional fees and consultancy	39,923	18,937
Audit and accountancy	7,980	7,200
Subscriptions and membership	12,809	10,156
Library	2,008	1,714
Storage & recycling	3,968	3,936
Cleaning and waste disposal	4,922	4,406
Bank charges	111	89
Depreciation	14,591	8,232
	—————	—————
Total expenditure for year	1,258,018	986,232
	—————	—————
SURPLUS OF INCOME OVER EXPENDITURE	62,860	42,666
	—————	—————

BRISTOL LAW CENTRE

England & Wales - Charity number 1059022

Accounts

BRISTOL LAW CENTRE

(A company limited by guarantee)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR
ENDED 31 MARCH 2023**



Registered charity number – 1059022
Company number - 1982371

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023

Introduction from the Chair of Trustees

The challenges around access to justice for people who cannot afford legal advice and representation have never been greater. In 2022-2023, Bristol Law Centre continued to serve our communities through the very real challenges arising from the rise in cost of living, and the next page details the number of people helped.

This rise has increased disadvantage and inequality, already worsened during the pandemic and after years of austerity, bringing more people into and closer to crisis. We have been able to help those people thanks to our dedicated and skilled team of staff and volunteers. The Board thanks them for their dedication and commitment in the face of adversity.

We also extend gratitude to all our funders for their support. Our diverse funding base is a real strength for the Law Centre, and we have worked hard on our partner and funder relationships to give us a strong funding pipeline into 2023-24. This will enable us to plan for growth in capacity and reach.

The Law Centre has successfully moved to hybrid working over the year, and in fact most of our team are now working in the office all of the time and feeling the benefits of shared learning and supervision – while having the option to work at home for certain days. In terms of ways of working, we also wrote an entirely new Office Manual which kick-started improvements in quality, efficiency and risk management that are now ongoing.

Our new management structure is in place with a Head of Services, a Senior Solicitor and a Deputy Senior Solicitor. This is a more sustainable structure, sharing the responsibilities for risk and operational management more evenly, and ensuring casework capacity is maximised. The free legal advice sector faces challenges of recruitment and we must focus on the development of our staff and ensure they are well supported.

We start 2023/24 as the lead partner in a three-year project to improve access to specialist immigration advice in the South West. Working in partnership work remains a priority for us, and some key examples can be found in the next pages. Partnership work supports clients, while also supporting efficiencies, development work and funding, workforce skills, and delivery of more sustained impact.

We are actively engaged in local, regional and national influencing work that aims to address advice provision gaps across all areas of law and access to justice. We do this working with partners, the Law Centres Network and other infrastructure organisations; sharing evidence and our clients' experiences.

The following pages detail our achievements in 2022-23 and continue by sharing our new Strategic Plan for 2023-2028, which has been worked on by staff and the trustees over the last 6 months. This will cascade into the objectives for the CEO and her management team, and into operational planning. The Board would like to thank the incredibly dedicated staff team, the volunteers and all our funders and donors, old and new.

Oliver Lewis, Chair of Trustees

Date: 19 July 2023

Our Purposes and Activities

The Law Centre provides free legal advice and representation to people who otherwise would not be able to afford access to justice to challenge decisions affecting them. They often experience inequality and poverty. We focus on social welfare law issues such as housing, discrimination, welfare benefits, immigration & asylum, employment and mental health.

The Law Centre's in-house specialist solicitors deal with complex legal issues that transform the lives of the people with whom we work, alleviating poverty and tackling social exclusion.

Our **vision** is a society where everyone has access to justice.

Our **mission** is to improve the lives of disadvantaged people in Bristol and across the South West through providing access to justice.

Our **objectives** are:

1. To secure justice through legal advice and representation;
2. To influence public policy;
3. To empower local communities to better exercise their rights;
4. To aim to be a centre of excellence and receive recognition as such

Our **values** are:



Our vision, mission and objectives reflect the purposes of the charity set out in the objects contained in its memorandum of association as follows:

- a) The relief of financial hardship and other forms of distress in the designated area through the provision of legal and advisory representation and information services to people who could not otherwise obtain them through lack of means*
- b) The advancement of education among people resident or working in the designated area in respect of the law and administration of justice, having regard especially to those areas of law which are particular concern to people experiencing financial hardship or other forms of distress*

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

c) The advancement of such other charitable purposes as are beneficial to the community for persons' resident or working in the designated area.

In accordance with our objectives, our main activities during the year have been:

- To provide free specialist social welfare law advice and representation in housing & homelessness, employment, discrimination, welfare benefits, immigration & asylum and mental health / Court of Protection.
- Our advice and casework was provided by phone and online in the majority of cases this year – with occasional face to face work, home or hospital visits where the client's needs have determined it necessary.
- To provide a free frontline support, triage, referral and signposting service to enquirers who may or may not become advice/casework clients (available by phone or email during 22/23).
- To supplement the work done by staff team through pro bono clinics offering advice on employment, family and civil law matters.
- To provide information, resources, a consultancy service and training to local voluntary advice and support agencies, so agency staff are more aware of their clients' legal rights, and can refer them to the Law Centre for help where appropriate and that their own capacity is built to provide better support for clients in the future.
- To draw on the evidence we collate from our clients' experiences to develop insight into needs and experience, and an understanding of the impact of our work
- To contribute to public policy discussion and reporting on legislation and policy issues which affect people's welfare.
- To train and develop our team of staff and volunteers.

Public Benefit

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's Aims and Objectives.

All our charitable activities focus on the provision of legal advice and representation, helping people understand and exercise their legal rights, and are undertaken to further our charitable purposes for the public benefit. Our services are open to the public and free to our clients. We provide legal advice and representation across a wide range of legal areas that impact on people's everyday lives in significant ways. This work is not only of benefit to our individual clients but also to the wider community given the economic and social impact of our work.

BRISTOL LAW CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

The Law Centre therefore provides a public benefit through the provision of high-quality legal advice and representation to people who could not otherwise afford to pay for a legal professional to help them obtain justice in areas of social welfare. In doing so, we ensure vulnerable individuals and communities are aware of their legal rights and can assert them.

The Law Centre is unique in its diversity of funding (including legal aid), areas of law, and specialist level of work. It offers a unique and important service to the citizens of Bristol, South Gloucestershire, Bath and North East Somerset, and in some cases the broader South West region.

Working in partnership is intrinsic to the sustainability of our organisation and sector, so we can achieve social impact and change for those we help. In order to achieve greater public benefit, the Law Centre is committed to working in a collaborative way with our partners across the voluntary, public, and private sectors. The Law Centre is a member of the Law Centres Network and, locally, the Bristol Advice Partnership and ACFA: the Advice Network. It is also a member of the Bristol Pro Bono Network (which it initiated).

Achievements & Performance 2022-23

Summary of legal support activities and outcomes

4,200	New advice requests were assessed and triaged, offering enhanced referral and service navigation support
675	Number of times we offered legal advice on discreet issues, including one-off advice appointments as part of our weekly pro-bono clinics
688	Cases were worked on, where ongoing support or representation was provided. 376 were new matters opened within 2022/23
155	Instances of consultancy advice to partner and other organisations in our network
119	People facing possession of their home were provided on-the-day representation by our Housing Team, as part of the Court Duty Scheme
47	People were able to participate in Mental Health Tribunal hearings as a result of our representation, to have their views around their care and treatment considered
80%	success rate in immigration/asylum appeal cases (resulting in improved immigration status and right to remain, for a defined period or permanently)
86%	of PIP tribunal appeals were successful, as part of our Legal Advocacy & Support Project where trained volunteers (often law students) conduct supervised casework and advocacy. This project has previously collated case evidence that led to a change in DWP guidance on medical assessments.
£114,995	secured in compensation and settlement agreements for litigants challenging discrimination or unfair treatment in the workplace
£1,103,941	worth of benefit entitlement secured for disabled people
66	people's immigration status improved as a result of our casework and representation
16	people were able to stay in their homes or were re-housed following our representations. These have been extremely complex cases, some with very vulnerable clients lacking mental capacity

Key developments & enhanced ways of working

Regional work to tackle chronic capacity issues for immigration advice

- We are the lead partner as part of the Justice Together Initiative, collaborating with six community-based immigration advice providers. The aim is to increase capacity in specialist immigration advice across the South West, currently an 'acute advice desert'. We have recruited an additional adviser and a project coordinator, and will take increased referrals while also supporting our partners to develop their networks, pathways and services. This is a key strategic progression for the region where there is an ever reducing number of immigration advisors but increasing demand to meet.

Collaborative working and service mapping to increase access to Cost of Living support

- We worked closely with local advice and health partners, funders and Bristol City Council to bring insight and capacity to the Council's Cost of Living Crisis response implementation. We hosted a Bristol Advice Coordinator role at the Law Centre and additional funding was secured for advice partners to strengthen efforts in providing specific Cost of Living support to mitigate impact across the most affected communities using a Social Justice, asset based and data driven approach.

Continued partnership, strong referral pathways and holistic support

- We have partnerships that model providing practical and emotional support alongside our specialist legal advice. This maximises the strengths and knowledge of each organisation and builds resilience for individuals. An example of this is our work with Bristol Refugee Rights supporting asylum seekers through the complicated and protracted asylum process in a way that can enhance their wellbeing as they often face excruciatingly long wait times for case decisions.
- We run triage drop-ins at St Mungo's, picking up cases where vulnerable individuals would benefit from support to regularise their immigration status and ability to access benefits. In addition, we work with a local hospital trust to provide hospital patients with immigration advice to prevent homelessness upon discharge.
- We are one of six partners in the Bristol Hate Crime & Discrimination Services. The project, in its 5th year, centres around pooling collective expertise of organisations best placed to help people across the broad range of hate crime and discrimination experiences.

Combatting challenges in recruitment, retention and supervision

- This is a sector-wide challenge that we have been proactive in addressing. We have added to our management structure a Head of Services role; to line manage the service teams and be responsible for recruitment, training, supervision arrangements, considering SQE and other development and workforce capacity opportunities. This is to ensure that our excellent staff

BRISTOL LAW CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

team feel supported and valued and that we remain an aspirational place to work for the much-needed next generation of social welfare lawyers.

- The sector has also faced challenges in volunteer recruitment, but within our Legal Advocacy Support Project (LASP) we have maintained a high number (20+) of law student volunteer advocates. We have also recruited two new trustees to the Board (total trustees 8, with 4 new expected in 23/24). We have two long term volunteers in our Assessment & Triage Team who deliver very skilled work on a weekly basis.

What clients say

“I’d like to take this opportunity to thank you for arranging the telephone conversation with the solicitor, it has given me some hope of bringing an end to a chapter of my life that I’d rather forget and also allowing me to get some closure and move forward.”

“We couldn't have got through this without you. You’ve been amazing – you held us together. Thank you, you made all the difference.”

“[You’ve made] an enormous difference. Without the remarkable kindness and generosity of my caseworker at Bristol Law Centre, I would have found the tribunal process - which is already extremely distressing and challenging - infinitely more difficult to face. Without your representation I would also have found navigating this procedure a lot more difficult and I believe that I would have found the probability of achieving the eventual outcome to be much reduced.”

“My finances were ticking over until my PIP was stopped. I felt like giving up and suicidal, like I had been trying to take 2 steps forward but it was now 50 steps back. The Law Centre was someone to fight my case. I cannot read and write and people can take advantage of me. I now have my PIP back. I feel such relief about bills, shopping and money at a time that all prices are going up. A massive stress has lifted. If I didn't have my PIP back, I'm not sure I would have survived, am I am worried about it being reviewed again in the future.”

“It made a huge difference. I had an employment tribunal claim in against my employer for racial victimisation. My union said that the chances of success were not high enough for them to be able to offer representation and they have to measure out their scarce resources. My solicitor gave me invaluable advice and information about the process and reassured me when I was anxious and worried. He was clear, informed, interested, and compassionate. His support was crucial to enable me to keep going and to make better decisions. I eventually obtained a reasonable settlement, which I think was a just outcome.”

“I was exhausted with being unwell, losing my job and the benefit system. I would have given up.”

“The solicitor was unbelievable, couldn’t have asked for anymore! He made Saima feel safe and secure. Changed Saima’s world for the better.”

95%

Felt heard and understood

94%

The advice given was easy to understand

88%

Understand legal rights better

88%

The Law Centre's service was easy to access

93%

Would recommend to someone else

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

Plans for the Future

2023 – 2028 Strategic Plan

Our vision is a society where everyone has access to justice
Our mission is improving the lives of disadvantaged people in Bristol and across the South West through providing access to justice

Organisation Objectives

- Securing justice** through legal advice and representation
- Influencing public policy**
- Empowering local communities** to better exercise their rights
- Being a centre of excellence**

Aims

- We offer accessible and inclusive services** to meet the legal advice needs of the community
- We have a voice on issues affecting our communities** by using our expertise, data and experience to steer decision makers and support campaigns
- We prevent worsening disadvantage** faced by people affected by poverty and inequality by supporting them to challenge decisions
- We provide high quality, specialist advice and representation** and have a reputation for offering high standards of service delivered by a committed team

Activities

- Offer fully inclusive services, using data/audits to measure and record progress
Diverse funding including 'core' funding, earned income, and working with funders to obtain 'full' costs for agreed outputs
Offer different levels of support and advice based on need - to ensure resources are allocated effectively whilst maintaining our specialist USP and quality
Focus on reciprocal partner relationships that address the needs of the people we help
Ensure team members understand E,D&I relates to roles
- Hold and develop key relationships at national and local/regional levels and across all sectors that we work with
Collect, report and communicate evidence of the difference our work makes to people's lives
Strategic communications work using targeted messages and channels for all our audiences
Use our unique position to feed into partners and networks lobbying and campaigning work to amplify and support as appropriate
- Listen to voices of clients and help seekers, partners & their clients. Recognise the value of anecdotal insight & evidence, and of desk (secondary) research
Work with clients and help seekers in a person-centred, culturally aware and trauma-informed way, to achieve the best possible outcomes for them
Deliver legal education and communications in a targeted and inclusive way, recognising the client journey is often complex and starts in different ways
Develop partnerships and funding that recognises the links between legal issues and health
- Quality marks maintained with excellent feedback & ongoing learning
Further accreditations explored
Efficient systems and ways of working that are used consistently, reviewed regularly
Invest in staff training and support - individual development plans and transparent pay scales to reflect skills & responsibilities
Growth and development both of services and people, with sustainable, skilled management and support functions
Stakeholders understand our services and their value / quality

MEASUREMENT

- Increased levels of core, full cost and multi-year funding
Annual ED&I training & discussion
Accessibility audits show significant improvement, including for office
Partnership audits and selection to ensure value
Developed case selection criteria
- A contacts database that is regularly updated and shared across teams
Annual impact report is produced & will have shared regular impact content
Have content on social media that comes from teams
- Progress towards a client / user group to inform management decisions
Communications and other materials meet high level of accessibility
Delivery of training & workshops, learning from evaluation including ED&I
At least one partner / one funding stream from health sector
- We will have received quality marks from Lexcel, one other in IT, one HR
All staff will have development plans which are reviewed regularly
Clear Pay Scales in place
Policies and processes clear and consistent

BRISTOL LAW CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

Financial Review

The Statement of Financial Activities shows total income of £1,028,898 (2021/22: £897,436) and total expenditure of £986,232 (2021/22: £837,686) giving an overall surplus for the year of £42,666 (2021/22: surplus of £59,750).

The Balance Sheet shows net assets available to the charity of £972,353 as at 31 March 2023, all of which are held as unrestricted reserves.

Principal funding sources

These are grant income including from Bristol City Council, Three Guineas Trust, The Legal Education Foundation, Access to Justice Foundation and BBC Children in Need. In addition, we receive a number of smaller grants and donations and income from the Legal Aid Agency.

Investment policy

The objective of the Law Centre's investment policy is to ensure that its assets maintain, or whenever possible, increase their value, and that they are accessible as and when they might be needed.

Reserves policy

The Board of Trustees continues to review the charity's requirements for reserves in the light of the main risks to the organisation. The Law Centre's policy aims to establish unrestricted funds not invested in tangible fixed assets at a level equivalent to three month's running costs, which equates to £250,000 as per the budget for 2023/24.

Free reserves, which are unrestricted reserves not designated or tied up in fixed assets, amount to £267,693 as at 31 March 2023 (see Note 16 to accounts – cash of £248,710 plus other current assets of £18,983).

The Trustees are satisfied that the charity has adequate free reserves at 31 March 2023.

Risk Management

The Board of Trustees conducts regular reviews of the major risks to which the charity is exposed. There is a risk register that is updated and reviewed by the Board regularly. Where appropriate, systems and procedures have been established to mitigate these risks.

Significant external risks to funding have led to the development of a strategic plan that seeks to diversify funding and activities.

The implementation of this plan has continued to contribute to the savings and income generated by the charity.

BRISTOL LAW CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects.

There are policies in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the Centre. This year we were successful in maintaining the LEXCEL quality standard from the Law Society. This standard covers all areas of work conducted at the Law Centre to ensure a consistent quality of service delivery.

Structure, Governance & Management

Governing document

The Law Centre is a charitable company limited by guarantee, incorporated on 24 June 1986 and registered as a charity on 5 November 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is now governed by its Articles of Association (updated October 2018). In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The Board of Trustees are directors of the company and also charity trustees for the purposes of charity law and under the company's Articles are known as the Board of Trustees. Under the requirements of the Memorandum and Articles of Association one-third of Trustees must retire from office at each annual general meeting, but may stand for re-election. The Board comprises up to 15 people, including up to 3 co-opted members. Members may be elected to the Board of Trustees at the Annual General Meeting of by a decision of the Trustees.

Board members have a range of skills including legal, financial, governance, personnel and management expertise. To ensure the Board maintains an appropriate skills base, periodic skills audits are carried out. Recruitment to the Board is based on interviews and references, following open advertisement.

The officers of the Board of Trustees (Chair, Vice-Chair and Treasurer) are elected at the Annual General Meeting or at the first meeting after the AGM.

Organisational structure

The Board and its committees – Finance and HR – meet bi-monthly. Operational decisions are delegated to the Chief Executive Officer, who is line managed by the Executive committee that meets at least monthly.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2023 (continued)

Trustees' Responsibilities

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 charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

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

Those who are trustees at the date of the signing of this report confirm that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- each trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit information and to establish that the charity's auditors are aware of the information.

The Trustees confirm that they have given due regard to guidance published by the Charity Commission as required by Section 4 of the Charities Act 2006.

STATEMENT OF MAJOR RISKS FACED AND MITIGATION ACTIONS

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to them.

SIGNED ON BEHALF OF THE TRUSTEES



.....
Oliver Lewis (Chair of Trustees)

19 July 2023

.....
Date

BRISTOL LAW CENTRE

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

Company number: 1982371

Charity number: 1059022

Registered office: 2 Hide Market
West Street
Bristol
BS2 0BH

Trustees: Dr Oliver Lewis (Chair)
Ruth Richardson (Vice-Chair)
Jonathan Locke Lovibond (Treasurer)
Padma Ramanan
Dipika Keen
Jill Walsh (appointed 27/09/22)
Emma Harvey (appointed 27/09/22)
Mike Silvey
Roger Berry (resigned 29/11/22)
Katie Pritchard (resigned 29/11/22)

Secretary: John Bowen

Chief Officer: Karen Bowers

Bankers: CAF Bank
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Independent Auditors: Burnside
61 Queen Square
Bristol
BS1 4JZ

BRISTOL LAW CENTRE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2023

OPINION

We have audited the financial statements of Bristol Law Centre (the “charitable company”) for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

This report is made solely to the company's members, as a body, in accordance with Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

BRISTOL LAW CENTRE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2023 (continued)

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2023 (continued)

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

An understanding of the legal and regulatory framework applicable to the entity was obtained from management and those charged with governance of the entity, and the audit engagement team was confirmed to have the appropriate competence and capabilities to identify non-compliance with such a framework.

No significant instances of fraud, non-compliance with laws & regulations or other irregularities were communicated to the engagement team by management [, component auditors] or those charged with governance, and no particular audit areas or legislation were identified that gave rise to any significant risks of material misstatement in respect of such irregularities.

Due to the size & nature of the entity its susceptibility to material misstatement resulting from fraud, non-compliance with laws & regulations, or other irregularities is considered to be low, and the audit approach was appropriately planned so as to address this risk.

BRISTOL LAW CENTRE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2023 (continued)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our audit report.



MARK POOLEY (Senior Statutory Auditor)

**For and on behalf of
BURNSIDE
Chartered Accountants
& Statutory Auditor**

**61 Queen Square
Bristol
BS1 4JZ**

DATE: 01/08/2023

BRISTOL LAW CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

INCOME AND EXPENDITURE		Unrestricted <u>Funds</u>	Restricted <u>Funds</u>	Total Funds <u>2023</u>	Total Funds <u>2022</u>
	Note	£	£	£	£
INCOME FROM:					
Donations and legacies	3	7,891	-	7,891	5,268
Income from charitable activities:					
Grants	4	294,684	377,356	672,040	557,478
Legal aid & legal fees		332,309	-	332,309	317,442
Investment income		1,058	-	1,058	73
Other income		15,600	-	15,600	17,175
		_____	_____	_____	_____
TOTAL INCOME		651,542	377,356	1,028,898	897,436
		_____	_____	_____	_____
EXPENDITURE ON:					
Charitable activities	5	608,876	377,356	986,232	837,686
		_____	_____	_____	_____
TOTAL EXPENDITURE		608,876	377,356	986,232	837,686
		_____	_____	_____	_____
Net income/(expenditure)		42,666	-	42,666	59,750
Transfers between funds		-	-	-	-
		_____	_____	_____	_____
Net movement in funds	6	42,666	-	42,666	59,750
		_____	_____	_____	_____
Reconciliation of funds					
Total funds brought forward		929,687	-	929,687	869,937
		_____	_____	_____	_____
Total funds carried forward		972,353	-	972,353	929,687
		_____	_____	_____	_____

All of the above results are derived from continuing activities. There were no other recognised gains and losses other than those stated above.

The notes on pages 23-35 form part of these accounts.

BRISTOL LAW CENTRE**BALANCE SHEET
AT 31 MARCH 2023**

	Notes	<u>2023</u> £	<u>2022</u> £
FIXED ASSETS			
Intangible assets	8	-	-
Tangible assets	9	637,660	621,167
		_____	_____
		637,660	621,167
		_____	_____
CURRENT ASSETS			
Work in progress	10	234,237	204,408
Debtors	11	68,141	70,351
Cash at bank and in hand		315,710	208,516
		_____	_____
		618,088	483,275
CREDITORS: Amounts falling due within one year			
	12	(283,395)	(174,755)
		_____	_____
NET CURRENT ASSETS			
		334,693	308,520
		_____	_____
NET ASSETS			
		972,353	929,687
		=====	=====
THE FUNDS OF THE CHARITY:			
Restricted	15	-	-
Unrestricted			
General	14	905,353	872,687
Designated	14	67,000	57,000
		_____	_____
TOTAL CHARITY FUNDS			
		972,353	929,687
		=====	=====

BRISTOL LAW CENTRE

BALANCE SHEET (continued)
AT 31 MARCH 2023

The Trustees acknowledge their responsibilities for:

- i. ensuring that the company keeps adequate accounting records which comply with section 386 of the Act; and
- ii. preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the directors and authorised for issue.

Approved by the Trustees on 19 July 2023 and signed on their behalf by



.....
(Jonathan Locke Lovibond – Trustee and Treasurer)

Date: 19 July 2023

The notes on pages 23-35 form part of these accounts.

[Company no: 1982371]

BRISTOL LAW CENTRE**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Total funds <u>2023</u> £	Total funds <u>2022</u> £
<i>Cash used in operating activities</i>	131,919	(7,890)
<i>Cash flows from investing activities:</i>		
Purchase of tangible fixed assets	(24,725)	-
	_____	_____
Cash decrease by investing activities	(24,725)	-
	_____	_____
Increase/(decrease) in cash & cash equivalents	107,194	(7,890)
	_____	_____
<i>Cash & cash equivalents at beginning of year</i>	208,516	216,406
	_____	_____
<i>Cash & cash equivalents at end of year</i>	315,710	208,516
	_____	_____
<u>Reconciliation of net income/(expenditure) to net cash flow from operating activities</u>		
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	42,666	59,750
<i>Adjustments for:</i>		
Depreciation charges	8,232	7,738
(Increase)/decrease in work in progress	(29,829)	3,021
Decrease/(increase) in debtors	2,210	(14,499)
Increase/(decrease) in creditors	108,640	(63,900)
	_____	_____
	131,919	(7,890)
	_____	_____

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

(a) **Accounting Convention**

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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol Law Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) **Preparation of the accounts on a going concern basis**

At 31 March 2023, the Charity had net assets of £972,353 (2022 - £929,687) and had net income for the year of £42,666 (2022 - £59,750). At 31 March 2023, its free reserves were £267,693 (2022 - £251,520), which is above its free reserves target of holding 3 months running costs (currently £250,000).

Budgets and cashflow forecasts have been prepared for the year ended 31 March 2024. The worst-case scenario, budgeting for only confirmed income, shows a forecast deficit that would be funded from the free reserves brought forward at 01 April 2023. The Charity has a number of pending grant applications for 2023/24 and is making further funding applications.

The Charity's management is already working on securing funding for 2024/25.

The Board of Trustees therefore have a reasonable expectation that the Charity will be in operation 12 months from the date of approval of these accounts and remains a going concern. The accounts have therefore been prepared on a going concern basis.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

1. ACCOUNTING POLICIES (continued)

(c) **Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- i. Income received by way of grants, donations and gifts is included in full in the statement of financial activities when receivable.
- ii. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- iii. When donors specify that donations or grants are for a particular restricted purpose, this income is included in income of restricted funds when receivable.
- iv. Donated services and facilities are included at the value to the charity where this can be quantified.
- v. The value of services provided by volunteers has not been included in these accounts.
- vi. Investment income is included when receivable.
- vii. Income from charitable trading activities is accounted for when earned.
- viii. Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

(i) Costs of raising funds comprise the costs associated with attracting donations and legacies and the costs of trading for fundraising purposes.

(ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(iii) All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

1. ACCOUNTING POLICIES (continued)

(e) **Fund accounting**

(i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

(ii) Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

(iii) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(f) **Intangible fixed assets**

Intangible fixed assets are being amortised over two years.

(g) **Tangible fixed assets**

Tangible fixed assets are being written off over the expected useful life of the asset, using the straight line basis at 25% per annum for all equipment and 2% for the building. Land is not depreciated. Equipment with an individual item value of under £1,000 is written off in the year of purchase.

(h) **Work in Progress**

Work in Progress relates to legal case work started but not completed at the end of the year. It is valued according to the contract with Legal Aid Agency.

(i) **Deferred grants**

Grants of a revenue nature are credited to incoming resources in the period in which they are receivable. Grants received in advance for future specific periods are carried forward as deferred income.

(j) **Pension costs**

The charity contributes to a defined contribution pension scheme. The employer contributions made by the charity are treated as an expense and are disclosed in note 7 to the accounts.

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

2. PRIOR PERIOD COMPARATIVES

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total funds <u>2022</u> £
INCOME FROM:			
Donations and legacies	5,268	-	5,268
Income from charitable activities:			
Grants	222,850	334,628	557,478
Legal aid & legal fees	317,442	-	317,442
Investment income	73	-	73
Other income	17,175	-	17,175
	_____	_____	_____
TOTAL INCOME	562,808	334,628	897,436
	_____	_____	_____
EXPENDITURE ON:			
Charitable activities	5 503,058	334,628	837,686
	_____	_____	_____
TOTAL EXPENDITURE	503,058	334,628	837,686
	_____	_____	_____
Net income/(expenditure)	59,750	-	59,750
Transfers between funds	-	-	-
	_____	_____	_____
Net income/(expenditure) and net movement in funds	59,750	-	59,750
	=====	=====	=====

3. DONATIONS AND LEGACIES

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2023</u> £	Total <u>2022</u> £
Donations	7,891	-	7,891	5,268
	_____	_____	_____	_____
	7,891	-	7,891	5,268
	_____	_____	_____	_____

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

4. GRANTS RECEIVED

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2023</u> £	Total <u>2022</u> £
Access to Justice Foundation:				
2022 Spring Grant	-	15,000	15,000	-
Access to Justice Foundation: HALS Grant	55,000	-	55,000	-
BBC Children in Need	-	40,347	40,347	39,847
Bristol City Council: Bristol Advice Partnership	136,719	-	136,719	136,719
Bristol City Council: Bristol Hate Crime & Discrimination Services	-	52,176	52,176	53,943
Bristol City Council: Cost of Living	-	23,748	23,748	-
Bristol City Council: Homelessness Prevention	-	24,289	24,289	-
Bristol City Council: Thrive	-	3,667	3,667	2,026
Community Justice Fund: Wave 2 & 3	35,252	-	35,252	39,420
Community Justice Fund: Funder Plus Scheme	-			357
Justice Collaborations	-	18,000	18,000	-
Nationwide Community Grant	-	-	-	3,260
Nisbet Trust	-	-	-	10,000
Pathway	-	10,000	10,000	-
Private funding for Pro Bono Clinic	-	15,000	15,000	28,500
Simmons & Simmons Charitable Foundation	15,000	-	15,000	-
South Gloucestershire Council	15,920	-	15,920	21,711
The AB Charitable Trust	20,000	-	20,000	15,000
The Legal Education Foundation:				
Justice First Fellowship	-	45,720	45,720	31,832
The National Lottery Community Fund	-	-	-	40,449
The Tudor Trust	-	21,000	21,000	20,000
Therium	-	-	-	13,893
Three Guineas Trust: Development	-	15,000	15,000	5,000
Three Guineas Trust: Legal Advocacy Support Project	-	86,000	86,000	93,646
Three Guineas Trust: Remote Volunteering Project	-	4,409	4,409	1,876
Other grants < £10,000	16,793	3,000	19,793	-
	<hr/>	<hr/>	<hr/>	<hr/>
	294,684	377,356	672,040	557,478
	<hr/>	<hr/>	<hr/>	<hr/>

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023 (continued)**

5. RESOURCES EXPENDED	Direct Staff Costs £	Other Direct Costs £	Support Costs £	Total 2023 £	Total 2022 £
Housing	198,955	82,876	2,036	283,867	166,482
Immigration	189,294	111,531	1,892	302,717	226,911
Mental Health	89,779	17,432	880	108,091	133,170
Employment & Public Law	105,006	18,974	1,031	125,011	140,947
Welfare Benefits	140,814	24,371	1,361	166,546	170,176
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	723,848	255,184	7,200	986,232	837,686
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Housing	198,648	85,219	283,867	166,482
Immigration	205,691	97,026	302,717	226,911
Mental Health	97,265	10,826	108,091	133,170
Employment & Public Law	45,087	79,924	125,011	140,947
Welfare Benefits	62,185	104,361	166,546	170,176
	<hr/>	<hr/>	<hr/>	<hr/>
	608,876	377,356	986,232	837,686
	<hr/>	<hr/>	<hr/>	<hr/>

	2023 £	2022 £
Other direct costs:		
Payments to Other Agencies	-	23,261
Disbursements & Client Costs	103,975	56,482
Direct Costs of Grant Funded Projects	28,648	12,757
Staff Recruitment, Training & Refreshments	10,536	2,359
Office & Premises Costs	69,104	50,464
Professional Fees & Insurance	24,442	26,765
Ask Us costs	-	8,900
Subscriptions & Memberships	10,156	11,691
Depreciation	8,232	7,738
Bank Charges	88	147
Bad debts	-	350
	<hr/>	<hr/>
	255,181	200,914
	<hr/>	<hr/>

BRISTOL LAW CENTRE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

5.	RESOURCES EXPENDED (continued)	2023	2022
		£	£
	Support costs:		
	Auditors' remuneration	7,200	7,750
		=====	=====
6.	NET INCOME/(EXPENDITURE) FOR THE YEAR	2023	2022
		£	£
	This is stated after charging:		
	Depreciation of owned assets	8,232	7,738
	Auditors' remuneration	7,200	7,750
		=====	=====
7.	STAFF COSTS AND TRUSTEES' REMUNERATION		
	Staff costs were as follows:	2023	2022
		£	£
	Wages and salaries	630,057	545,881
	Social security costs	50,918	45,769
	Pension contributions	41,626	37,260
		=====	=====
		722,601	628,910
	Temporary staff	1,248	112
		=====	=====
		723,849	629,022
		=====	=====

No employee earned £60,000 p.a. or more. The average number of employees (based on numbers and not full-time equivalents) during the year was 24 (2022 – 23.75). No remuneration was paid to the Trustees. Trustees' expenses reimbursed amounted to £Nil (2022 - £Nil).

The key management personnel of the charity in the year comprised the Chief Executive Officer (previous year the Chief Executive Officer and interim Chief Executive Officer). The total employee benefits of the key management personnel of the charity were £49,860 (2022: £47,613).

BRISTOL LAW CENTRE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

8.	INTANGIBLE ASSETS	Website £	Total £
	COST		
	Brought forward and at 31 March 2023	6,672	6,672
		_____	_____
	AMORTISATION		
	Brought forward and at 31 March 2023	6,672	6,672
		_____	_____
	NET BOOK VALUE		
	At 31 March 2023	-	-
		=====	=====
	At 31 March 2022	-	-
		=====	=====
9.	TANGIBLE ASSETS	Land & Building £	Total £
	COST		
	Brought forward and at 31 March 2022	644,381	644,381
	Additions	24,724	24,724
		_____	_____
	At 31 March 2023	669,105	669,105
		_____	_____
	DEPRECIATION		
	At 1 April 2022	23,214	23,214
	Charge for the year	8,232	8,232
		_____	_____
	At 31 March 2023	31,446	31,446
		_____	_____
	NET BOOK VALUE		
	At 31 March 2023	637,659	637,659
		=====	=====
	At 31 March 2022	621,167	621,167
		=====	=====

BRISTOL LAW CENTRE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

10. WORK IN PROGRESS	2023	2022
	£	£
Legal Aid Agency work in progress	234,237	204,408
	=====	=====
11. DEBTORS	2023	2022
	£	£
Trade Debtors	42,488	46,177
Other Debtors	14,397	17,755
Prepayments and accrued income	11,256	6,419
	-----	-----
	68,141	70,351
	=====	=====
12. CREDITORS	2023	2022
Amounts falling due within one year:	£	£
Trade Creditors	46,520	16,519
Other Creditors	7,811	20,768
Accruals	35,585	41,572
Taxation and Social Security	16,203	21,633
Deferred Income	177,276	74,263
	-----	-----
	283,395	174,755
	=====	=====

Deferred grants refer to grants for the period April 2022 to March 2023 received before the end of the financial year. These include:

Children in Need	9,962	9,962
Legal Education Foundation - Justice First Fellowship	-	1,312
Justice Together	99,000	-
Nationwide	49,981	-
Three Guineas Trust		
TGT Remote Volunteering Pilot Project	-	4,409
Tudor Trust	8,333	8,334
Access to Justice		-
Quartet – Resilience Fund	5,000	10,000
A B Charitable Trust	5,000	5,000
Swan Mountain Trust	-	6,000
Pathway	-	5,000
Bristol City Council Thrive	-	3,666
Community Justice Wave 2	-	20,580
	-----	-----
	177,276	74,263
	=====	=====

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

13. OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	934	-
Later than 1 year and not later than 5 years	-	934
	<hr/>	<hr/>
	934	934
	<hr/>	<hr/>

14. UNRESTRICTED FUNDS

	At 1 April <u>2022</u> £	<u>Income</u> £	<u>Expenditure</u> £	Transfer Between <u>Funds</u> £	At 31 March <u>2023</u> £
<u>Designated funds</u>					
Building works and Improvements reserve	50,000	-	-	10,000	60,000
IT upgrade reserve	7,000	-	-	-	7,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	57,000	-	-	10,000	67,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General funds	872,687	651,542	(608,876)	(10,000)	905,353
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	929,687	651,542	(608,876)	-	972,353
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Building works and improvements reserve

This designated fund has been set up in respect of known planned building improvements, and repair and maintenance works that are required at the charity's office building.

The transfer in the year represents:	£
Capital expenditure in year for disabled access	(24,724)
Transfer from general reserve	34,724
	<hr/>
	10,000
	<hr/>

IT upgrade reserve

This designated fund has been set up to fund upgrades to the charity's IT systems.

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

15. RESTRICTED FUNDS

	At 1 April <u>2022</u> £	<u>Income</u> £	<u>Expenditure</u> £	Transfer Between <u>Funds</u> £	At 31 March <u>2023</u> £
<u>Grants</u>					
BCC – Bristol Hate Crime & Discrimination Service	-	52,176	(52,176)	-	-
BCC – Homelessness Prevention	-	24,289	(24,289)	-	-
BCC – Cost of Living	-	23,748	(23,748)	-	-
Children in Need	-	40,347	(40,347)	-	-
Legal Education Foundation - Justice First Fellowship	-	45,720	(45,720)	-	-
Three Guineas Trust	-	86,000	(86,000)	-	-
Three Guineas Trust – Development	-	15,000	(15,000)	-	-
The Tudor Trust	-	21,000	(21,000)	-	-
Justice Collaborations	-	18,000	(18,000)	-	-
Three Guineas Trust - Remote Volunteering Project	-	4,409	(4,409)	-	-
Pathway	-	10,000	(10,000)	-	-
Legal Education Foundation – Stepping Up	-	3,000	(3,000)	-	-
BCC – Other	-	3,667	(3,667)	-	-
Pro Bono Clinic	-	15,000	(15,000)	-	-
Access to Justice Foundation	-	15,000	(15,000)	-	-
	-	377,356	(377,356)	-	-
	-	377,356	(377,356)	-	-

Purposes of Funds

BCC – Bristol Hate Crime & Discrimination Service

Grant to support the provision of advice and support services in relation to tackling discrimination.

BCC – Homelessness Prevention

Grant to provide a half post immigration solicitor to assist in regularising the immigration status of people who are sleeping rough.

Children in Need

Grant to provide specialist children’s immigration work.

Legal Education Foundation - Justice First Fellowship

Grant to fund a trainee solicitor in the provision of access to justice in social welfare law.

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023** (continued)

15. RESTRICTED FUNDS (continued)

Three Guineas Trust:

Grant to fund the Legal Advocacy Support Project (LASP) staff working with volunteers to support clients access ESA and PIP funding.

BCC – Cost of Living

Grant to fund a cost-of-living advice co-ordinator.

The Tudor Trust

Grant to provide immigration and asylum advice.

Pathway

Grant to provide advice to homeless patients attending the Bristol Royal Infirmary.

Three Guineas Trust - LASP Remote Volunteering Project

LASP Remote Volunteering Project Grant to extend the volunteer legal advice service into a remote service.

Three Guineas Trust Remote – Development Project

Grant to fund the costs of a development worker.

Justice Collaborations

Grant to provide access to immigration advice.

Legal Education Foundation – Stepping-up

Grant to fund an enhanced diversity leadership programme for the immigration solicitor.

Pro Bono Clinic

Grants from Osborne Clarke and TLT Solicitors to run a pro bono clinic.

Access to Justice Foundation

Grant to run a pro bono clinic.

BRISTOL LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrest. Designated Funds £	Unrest. General Funds £	Total Funds £
Fund Balances at 31 March 2023 are represented by:			
Tangible Fixed Assets	-	637,660	637,660
Cash at Bank and in Hand	67,000	248,710	315,710
Other Net Current Assets/(Liabilities)	-	18,983	18,983
	_____	_____	_____
Total	67,000	905,353	972,353
	=====	=====	=====

17. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year. At the year end the balance owed to Cabot Law CIC was £nil (2022 - £8,379). Cabot Law CIC was dissolved on 26 October 2021.

BRISTOL LAW CENTRE**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

	2023	2022
	£	£
INCOME		
Donations and legacies	7,891	5,268
Grants	696,950	557,478
Legal aid and legal fees	307,399	317,442
Investment income	1,058	73
Other income	15,600	17,175
	—————	—————
Total income for year	1,028,898	897,436
	—————	—————
EXPENDITURE		
Salaries and pension costs	722,601	628,910
Temporary staff	1,248	112
Staff recruitment	700	270
Staff training	9,628	2,026
Other staff expenses	208	63
Payments to other agencies	-	23,261
Client costs	103,975	56,482
Direct costs of grant funded projects	28,648	21,657
Rates and utilities	7,814	7,834
Service charges	2,119	2,119
Telephone	7,683	7,363
Insurance	5,505	5,941
Repairs and renewals	17,930	2,061
Printing, postage, stationery	13,825	12,879
Computer and IT costs	9,678	7,862
Professional fees and consultancy	18,937	20,824
Audit and accountancy	7,200	7,750
Subscriptions and membership	10,156	11,691
Library	1,714	2,711
Storage & recycling	3,936	3,121
Cleaning and waste disposal	4,406	4,514
Bank charges	89	147
Depreciation	8,232	7,738
Bad debts	-	350
	—————	—————
Total expenditure for year	986,232	837,686
	—————	—————
SURPLUS OF INCOME OVER EXPENDITURE	42,666	59,750

BRISTOL LAW CENTRE

England & Wales - Charity number 1059022

Accounts

BRISTOL LAW CENTRE

(A company limited by guarantee)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR
ENDED 31 MARCH 2022**



Registered charity number – 1059022
Company number - 1982371

BRISTOL LAW CENTRE

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022

Introduction from the Chair of Trustees

It has been an eventful year for us; working in an unrelenting environment of ever-present threats to justice and policies that deepen inequality and damage communities further. Day-to-day, our teams have been continuing to deliver vital and free legal support, often where no other option of similar services exist. They are challenged by complex litigation but work to achieve incredible outcomes for local people. We have been consolidating and streamlining remote working practices but also re-integrating face-to-face interactions which are critical for some people in their journey with us.

The Bristol Law Centre's biggest asset is undoubtedly the staff who are driven to achieve real change. Whilst our teams are specialist across broad areas of social welfare law, they are also small in size. Given our biggest challenge is meeting demand, we recognise we must grow in order to reach more people in need. You can read more about our strategy in **Plans for the Future**.

We are grateful to be supported by funders who are responsive to challenges faced by charities like ourselves and our clients. By balancing project funding with core and multi-year funding, we can sustainably deliver specialist and holistic legal casework service to people in need, whilst also thinking creatively and strategically about capacity building to bring justice and fair outcomes to those facing hardship and disadvantage.

As Board of Trustees, we have been delighted with the progress of the Law Centre. Some highlights include:

- Being selected as a host for the Justice First Fellowship, a programme which is key to the sustainability of the social welfare legal sector. We are thrilled to have our third Fellow join our team.
- Meeting our objective of legal aid income maximisation and robust financial planning and management. We are working to build on this in the coming financial year.
- Continuing to work with a significant number of partners across the city and wider region. At the end of 21/22 we secured the legal aid contract for the Housing Court Duty Scheme (with Shelter Bristol). We started on significant development work for the South West for specialist immigration advice, working closely again with Bristol Refugee Rights.
- Best practice and client care being prioritised, deepening our knowledge and sharing our learning. As an example, we published free Toolkits providing guidance for working with young people. We also started more dialogue with mental health providers and funders to ensure our triage work in particular is recognized and supported.
- Recruiting new members to the Board of Trustees who have widened and deepened our skills and networks - and we will recruit again before the end of 2022

I look forward to the coming year, knowing we will continue to support people through difficult times and that we will amplify their voices through the networks we work in. **The Board would like to thank the incredibly dedicated staff team, the volunteers and all our funders and donors, old and new.**

Oliver Lewis, Chair of Trustees

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022 (continued)

Our Purposes and Activities

The Law Centre provides free legal advice and representation to people who otherwise would not be able to afford access to justice to challenge decisions affecting them. They often experience inequality and poverty. We focus on social welfare law issues such as housing, discrimination, welfare benefits, immigration & asylum, employment and mental health.

The Law Centre's in-house specialist solicitors deal with complex legal issues that transform the lives of the people with whom we work, alleviating poverty and tackling social exclusion.

Our **vision** is a society where everyone has access to justice.

Our **mission** is to improve the lives of disadvantaged people in Bristol and across the South West through providing access to justice.

Our **objectives** are

1. To secure justice through legal advice and representation;
2. To influence public policy;
3. To empower local communities to better exercise their rights;
4. To aim to be a centre of excellence and receive recognition as such

Our vision, mission and objectives reflect the purposes of the charity set out in the objects contained in its memorandum of association as follows:

- a) *The relief of financial hardship and other forms of distress in the designated area through the provision of legal and advisory representation and information services to people who could not otherwise obtain them through lack of means*
- b) *The advancement of education among people resident or working in the designated area in respect of the law and administration of justice, having regard especially to those areas of law which are particular concern to people experiencing financial hardship or other forms of distress*
- c) *The advancement of such other charitable purposes as are beneficial to the community for persons' resident or working in the designated area.*

In accordance with our objectives, our main activities during the year have been:

- To provide free specialist social welfare law advice and representation in housing & homelessness, employment, discrimination, welfare benefits, immigration & asylum and mental health / Court of Protection.
- Our advice and casework was provided by phone and online in the majority of cases this year – with occasional face to face work, home or hospital visits where the client's needs have determined it necessary.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022 (continued)

- To provide a free frontline support, triage, referral and signposting service to enquirers who may or may not become advice/casework clients (available by phone or email during 21/22).
- To supplement the work done by staff team through pro bono clinics offering advice on employment, family and civil law matters.
- To provide information, resources, a consultancy service and training to local voluntary advice and support agencies, so agency staff are more aware of their clients' legal rights, and can refer them to the Law Centre for help where appropriate and that their own capacity is built to provide better support for clients in the future.
- To draw on the evidence we collate from our clients' experiences to develop insight into needs and experience, and an understanding of the impact of our work
- To contribute to public policy discussion and reporting on legislation and policy issues which affect people's welfare.
- To train and develop our team of staff and volunteers.

Working in partnership is intrinsic to the sustainability of our organisation and sector, so we can achieve social impact and change for those we help. In order to achieve greater public benefit, the Law Centre is committed to working in a collaborative way across the voluntary, public, and private sectors. The Law Centre is a member of the Law Centres Network and various local/regional funded partnerships and other alliances and networks.

Public Benefit

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's Aims and Objectives.

All our charitable activities focus on the provision of legal advice and representation, helping people understand and exercise their legal rights, and are undertaken to further our charitable purposes for the public benefit. Our services are open to the public and free to our clients. We provide legal advice and representation across a wide range of legal areas that impact on people's everyday lives in significant ways. This work is not only of benefit to our individual clients but also to the wider community given the economic and social impact of our work.

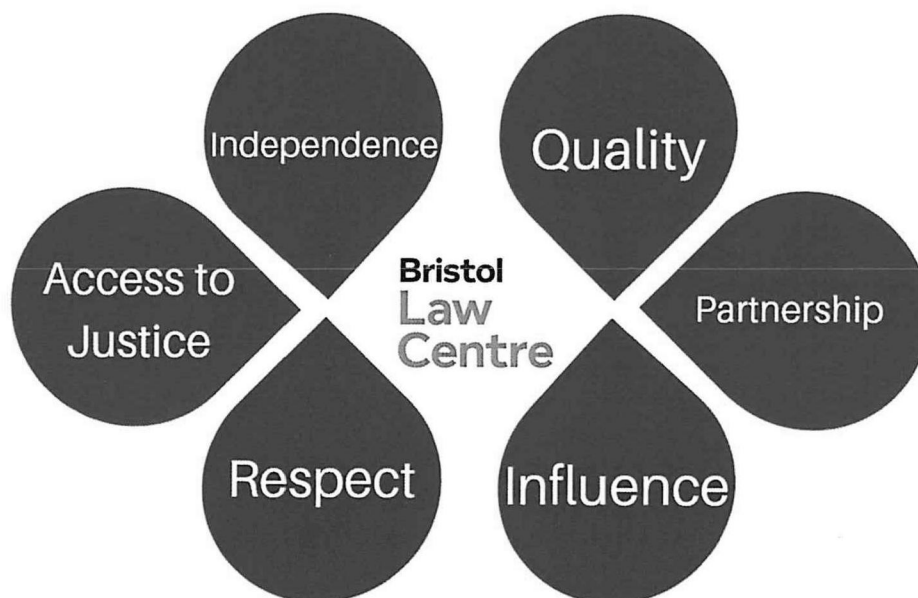
The Law Centre therefore provides a public benefit through the provision of high-quality legal advice and representation to people who could not otherwise afford to pay for a legal professional to help them obtain justice in areas of social welfare. In doing so, we ensure vulnerable individuals and communities are aware of their legal rights and can assert them.

The Law Centre is unique in its diversity of funding (including legal aid), areas of law, and specialist level of work. It offers a unique and important service to the citizens of Bristol, South Gloucestershire, Bath and North East Somerset, and in some cases the broader South West region.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022 (continued)

In order to achieve greater public benefit, the Law Centre is committed to working in a collaborative way with our partners across the voluntary, public, and private sectors. The Law Centre is a member of the Law Centres Network and, locally, the Bristol Advice Partnership and ACFA: the Advice Network. It is also a member of the Bristol Pro Bono Network (which it initiated).

Our Values



Achievements and Performance

This year has presented many challenges for local people, resulting in new or continuing hardship. We remain committed to providing legal advice and casework that challenges inequality and helps people move beyond these challenging circumstances.

In the 2021-22 period, we worked on 1142 legal matters for 934 people and handled at least 5000 enquiries.

Assessment & Support

We increased our 'Assessment and Support Team' capacity, which facilitates vital first contact interactions with community members, aiming to understand and unpack the complexities of people's experiences before considering options to help resolve their legal issue/s. The majority of people presenting with legal issues describe the action adversely impacting their mental health and we compassionately support people throughout the process to alleviate some pressures. We were pleased to secure dedicated funding for their vital and skilled work, from a new funder for the Law Centre.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022 (continued)

Immigration

Our Team undertook casework that resulted in 70 people's immigration status being improved, including right to remain and preventing deportation. This includes work on children's cases as part of our Children in Need funded project.

Welfare Benefits

Despite Tribunal delays of 8-9month in listing hearings, we helped reinstate 102 people's benefit entitlement through representation at First Tier and Upper Tribunal. This resulted in a total of £1,064,999.56 worth of financial gain, a huge relief for people stuck in limbo and poverty, who can now focus on their health. Our success rate for benefit appeals has consistently been at 90% + over the years.

Housing

We helped 22 people experiencing housing issues including homelessness or possession proceedings to be housed, re-housed or stay in their home, some of these cases were incredibly complex with protracted proceedings.

As part of the Housing Court Duty Scheme, we offered on-the-day advice to 39 people who would otherwise be facing court alone without any representation.

Discrimination

We are proud to be a partner in the Bristol Hate Crime & Discrimination Service. We help people challenge discrimination and fight for the best outcome for each person. For some, this results in a financial settlement. In the last year we have secured £252,161.26 for 30 people fighting for equality.

Mental Health & Court of Protection

An instrumental part of our work in furthering access to justice is enabling participation in legal process so people can understand and exercise their rights if needed. We support people who are detained in hospital under the Mental Health Act to have a say in their treatment. We represented at Mental Health Tribunal and Hospital Managers Meetings on 52 occasions, and undertook casework for 27 additional patients.

Pro-Bono Legal Advice Clinics

Our weekly pro-bono clinics mean we can offer advice outside of our in-house casework capacity and expertise, on issues that are important to local communities. Through the help of our dedicated volunteers, we were able to offer 359 appointments on family law, employment law and civil dispute issues.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022 (continued)

Client Feedback

We encourage feedback from clients. We collate and analyse findings to help inform our ways of working and service development. Below are the % of clients agreeing with the statements:

Felt heard and understood	94%
The advice given was easy to understand	95%
Understand legal rights better	88%
The Law Centre's service was easy to access	95%
Would recommend to someone else	95%
Levels of stress improved	59%
Confidence improved	45%

In answering the question **'What difference did our help make to you?'**, we received the following responses:

"I felt unable to cope on my own, your help and support was amazing. I am sure I would not have won my case without you."

"This has helped me in so many ways we are forever thankful! The support allowed us to move on & navigate a difficult system."

"Your help provided me with support during a very difficult time. I felt I had someone fighting my corner when I receive my PIP it will allow me a greater level of independence."

"I don't think I can overstate the value and impact your input has had on myself being able to successfully navigate this reasonably complex and, at times, highly challenging period of litigation."

"It's had a positive impact on my life and I feel like I have a brighter future."

"Didn't just signpost and say goodbye.... just knowing someone was there and taking you seriously even if they couldn't help was amazing, treating you with respect and integrity... its incredibly rare."

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022 (continued)

Plans for the Future

We are a large law centre, and we help thousands of people a year from diverse backgrounds with various legal needs. We work with numerous partners, we have a diverse funding base and a unique 'offer' for Bristol and beyond. But we have limited hours & funding and we know wish to better meet the needs of more people. We know the demand we see is only a fraction of the need, and we want to help those most disadvantaged.

The country is emerging from the pandemic into a cost of living crisis with deepening poverty and inequality exacerbated by policy. We need to respond to need, and to the complexities of people's lives, to increase capacity at this challenging and every changing time. **Helping the most people get the right help*** must be the basis of our resource and service planning.

We will continue developing a **person-centred approach**; building relationships with communities, clients, funders and partners to enable us to do that. This will support **preventative work** – providing information and advice before crisis wherever possible.

We must be the Law Centre that Bristol and the wider region needs. We hear we need to have greater capacity (not only in the areas of law we already do), and that people (end users and organisations) need to know when they should come to us. We must be **sustainable** through the:

- way we work
- our staff and volunteer team: their wellbeing, their expertise and development
- our funding (including legal aid contracts who currently run to Aug 2023)
- the quality of our work (advice, casework, triage and signposting/referrals)
- our communications, and reach into communities
- influence we deliver, including on local and national policy
- integration of Equality, Diversity & Inclusion principles – internally and for clients

We believe the coming year/s offer clear opportunities for growth and improvement in all of these areas. 2022/23 will be a critical year, and the budget and funding plan we have for the year enables growth. The Board is committed to multi-year strategy work starting in the first half of 22/23 and it is likely by 23/24 we have re-written objectives to better represent the current and future environment.

Looking further ahead we will aim to have increased awareness of our work and brand/service amongst decision makers, funders and all communities. We would like to actively explore with partners new branding and maybe new channels for advice and information - for people to easily understand what we offer and where we offer it across the region.

We will aim to have workers alongside our legal advisors to better support clients and to support incoming referrals and partnership work. Equality, Diversity and Inclusion in relation to clients will include wider availability of interpreters and a wider network of referrers and partners, including closer work with mental health services.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022 (continued)

We will listen to all our communities/help seekers and clients to become person centred, working with the person not only their issue - 'what matters to you' rather than 'what is wrong'

Financial Review

The Statement of Financial Activities shows total income of £897,436 (2020/21: £1,051,853) and total expenditure of £837,686 (2020/21: £1,028,548) giving an overall surplus for the year of £59,750 (2020/21: surplus of £23,305).

The Balance Sheet shows net assets available to the charity of £929,687 as at 31 March 2022, all of which are held as unrestricted reserves.

Principal funding sources

These are grant income from Bristol City Council and the Three Guineas Trust, income from the Legal Aid Agency, and a variety of other grants including Legal Education Foundation, Ministry of Justice, Children in Need, and The National Lottery Community Fund. In addition, we receive a number of smaller grants and donations.

Investment policy

The objective of the Law Centre's investment policy is to ensure that its assets maintain or, whenever possible, increase their value, and that they are accessible as and when they might be needed.

Reserves policy

The Board of Trustees continues to review the charity's requirements for reserves in the light of the main risks to the organisation. The Law Centre's policy aims to establish unrestricted funds not invested in tangible fixed assets at a level equivalent to three month's running costs, which equates to £250,000 as per the budget for 2022/23.

Free reserves which are unrestricted reserves not designated or tied up in fixed assets amount to £251,520 as at 31 March 2022 (see note 16 – cash of £151,516 and other current assets of £100,004).

The Trustees are satisfied that the charity has adequate free reserves at 31 March 2022.

Risk Management

The Board of Trustees conducts regular reviews of the major risks to which the charity is exposed. There is a risk register that is updated and reviewed by the Board regularly. Where appropriate, systems and procedures have been established to mitigate these risks.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022 (continued)

Significant external risks to funding have led to the development of a strategic plan that seeks to diversify funding and activities.

The implementation of this plan has continued to contribute to the savings and income generated by the charity.

Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects.

There are policies in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the Centre. This year we were successful in maintaining the LEXCEL quality standard from the Law Society. This standard covers all areas of work conducted at the Law Centre to ensure a consistent quality of service delivery.

Structure, Governance & Management

Governing document

The Law Centre is a charitable company limited by guarantee, incorporated on 24 June 1986 and registered as a charity on 5 November 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is now governed by its Articles of Association (updated October 2018). In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The Board of Trustees are directors of the company and also charity trustees for the purposes of charity law and under the company's Articles are known as the Board of Trustees. Under the requirements of the Memorandum and Articles of Association one-third of Trustees must retire from office at each annual general meeting, but may stand for re-election. The Board comprises up to 15 people, including up to 3 co-opted members. Members may be elected to the Board of Trustees at the Annual General Meeting or by a decision of the Trustees.

Board members have a range of skills including legal, financial, governance, personnel and management expertise. To ensure the Board maintains an appropriate skills base, periodic skills audits are carried out. Recruitment to the Board is based on interviews and references, following open advertisement.

The officers of the Board of Trustees (Chair, Vice-Chair and Treasurer) are elected at the Annual General Meeting or at the first meeting after the AGM.

Organisational structure

The Board and its committees – Finance and HR – meet bi-monthly. Operational decisions are delegated to the Chief Executive Officer, who is line managed by the Executive committee that meets at least monthly.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2022 (continued)

Trustees' Responsibilities

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 charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

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

Those who are trustees at the date of the signing of this report confirm that:

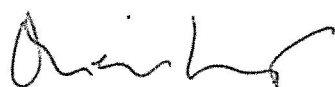
- so far as each trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- each trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit information and to establish that the charity's auditors are aware of the information.

The Trustees confirm that they have given due regard to guidance published by the Charity Commission as required by Section 4 of the Charities Act 2006.

STATEMENT OF MAJOR RISKS FACED AND MITIGATION ACTIONS

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to them.

SIGNED ON BEHALF OF THE TRUSTEES



.....
Oliver Lewis (Chair of Trustees)

6 September 2022

.....
Date

BRISTOL LAW CENTRE

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022**

Company number: 1982371

Charity number: 1059022

Registered office: 2 Hide Market
West Street
Bristol
BS2 0BH

Trustees: Dr Oliver Lewis (Chair)
Ruth Richardson (Vice-Chair)
Jonathan Locke Lovibond (Treasurer)
Padma Ramanan
Dipika Keen
Vita Fabo-Ellis (resigned 26/10/21)
Tara Wolfe (resigned 18/10/21)
Mike Silvey
Roger Berry
Katie Pritchard

Secretary: John Bowen

Chief Officer: Karen Bowers

Bankers: CAF Bank
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Independent Auditors: Burnside
61 Queen Square
Bristol
BS1 4JZ

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2022

OPINION

We have audited the financial statements of Bristol Law Centre (the "charitable company") for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

This report is made solely to the company's members, as a body, in accordance with Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2022 (continued)

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2022 (continued)

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

An understanding of the legal and regulatory framework applicable to the entity was obtained from management and those charged with governance of the entity, and the audit engagement team was confirmed to have the appropriate competence and capabilities to identify non-compliance with such a framework.

No significant instances of fraud, non-compliance with laws & regulations or other irregularities were communicated to the engagement team by management [, component auditors] or those charged with governance, and no particular audit areas or legislation were identified that gave rise to any significant risks of material misstatement in respect of such irregularities.

Due to the size & nature of the entity its susceptibility to material misstatement resulting from fraud, non-compliance with laws & regulations, or other irregularities is considered to be low, and the audit approach was appropriately planned so as to address this risk.

BRISTOL LAW CENTRE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2022 (continued)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our audit report.

10/09/2022



MARK POOLEY (Senior Statutory Auditor)

For and on behalf of

BURNSIDE

**Chartered Accountants
& Statutory Auditor**

**61 Queen Square
Bristol
BS1 4JZ
DATE:**

BRISTOL LAW CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

INCOME AND EXPENDITURE		Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total Funds <u>2022</u> £	Total Funds <u>2021</u> £
	Note				
INCOME FROM:					
Donations and legacies	3	5,268	-	5,268	11,453
Income from charitable activities:					
Grants	4	222,850	334,628	557,478	839,539
Legal aid & legal fees		317,442	-	317,442	175,918
Investment income		73	-	73	50
Other income		17,175	-	17,175	24,893
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL INCOME		562,808	334,628	897,436	1,051,853
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON:					
Charitable activities	5	503,058	334,628	837,686	1,028,548
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURE		503,058	334,628	837,686	1,028,548
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income/(expenditure)		59,750	-	59,750	23,305
Transfers between funds		-	-	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	6	59,750	-	59,750	23,305
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Reconciliation of funds					
Total funds brought forward		869,937	-	869,937	846,632
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward		929,687	-	929,687	869,937
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

All of the above results are derived from continuing activities. There were no other recognised gains and losses other than those stated above.

The notes on pages 21-33 form part of these accounts.

BRISTOL LAW CENTRE

**BALANCE SHEET
AT 31 MARCH 2022**

	Notes	<u>2022</u> £	<u>2021</u> £
FIXED ASSETS			
Intangible assets	8	-	-
Tangible assets	9	621,167	628,905
		_____	_____
		621,167	628,905
		_____	_____
CURRENT ASSETS			
Work in progress	10	204,408	207,429
Debtors	11	70,351	55,852
Cash at bank and in hand		208,516	216,406
		_____	_____
		483,275	479,687
CREDITORS: Amounts falling due within one year	12	(174,755)	(238,655)
		_____	_____
NET CURRENT ASSETS		308,520	241,032
		_____	_____
NET ASSETS		929,687	869,937
		_____	_____
THE FUNDS OF THE CHARITY:			
Restricted	15	-	-
Unrestricted			
General	14	872,687	844,937
Designated	14	57,000	25,000
		_____	_____
TOTAL CHARITY FUNDS		929,687	869,937
		_____	_____

BRISTOL LAW CENTRE

BALANCE SHEET (continued)
AT 31 MARCH 2022

The Trustees acknowledge their responsibilities for:

- i. ensuring that the company keeps adequate accounting records which comply with section 386 of the Act; and
- ii. preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the directors and authorised for issue.

Approved by the Trustees on 25 July 2022 and signed on their behalf by



..... 10 August 2022
(Jonathan Locke Lovibond – Trustee and Treasurer)

The notes on pages 21-33 form part of these accounts.

[Company no: 1982371]

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	Total funds <u>2022</u> £	Total funds <u>2021</u> £
<i>Cash used in operating activities</i>	(7,890)	121,940
<i>Cash flows from investing activities:</i>		
Purchase of intangible fixed assets	-	-
Purchase of tangible fixed assets	-	-
Cash provided by investing activities	-	-
Increase/(decrease) in cash & cash equivalents	(7,890)	121,940
<i>Cash & cash equivalents at beginning of year</i>	216,406	94,466
<i>Cash & cash equivalents at end of year</i>	208,516	216,406
 <u>Reconciliation of net income/(expenditure) to net cash flow from operating activities</u>		
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	59,750	23,305
<i>Adjustments for:</i>		
Depreciation charges	7,738	11,074
(Increase)/decrease in work in progress	3,021	(2,904)
(Increase)/decrease in debtors	(14,499)	33,616
Increase/(decrease) in creditors	(63,900)	56,850
	(7,890)	121,940

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

(a) **Accounting Convention**

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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol Law Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) **Preparation of the accounts on a going concern basis**

At 31 March 2022, the Charity had net assets of £929,687 (2021 - £869,938) and had net income for the year of £59,750 (2021 - £23,305). At 31 March 2022, its free reserves were £251,520 (2021 - £216,033), which is just above its free reserves target of holding 3 months running costs (currently £250,000).

The Charity responded to the COVID 19 crisis to ensure that it could continue to operate and provide legal advice and services to its beneficiaries.

During and after lockdown staff worked from home where possible, meeting clients by telephone, Zoom and Teams.

The charity applied for, and secured, emergency COVID 19 funding available to charities.

Budgets and cashflow forecasts have been prepared for the year ended 31 March 2023. The worst-case scenario, budgeting for only confirmed income, shows a forecast deficit that would be funded from the free reserves brought forward at 01 April 2022. The Charity has a number of pending grant applications for 2022/23 and is making further funding applications.

The Charity's management is already working on securing funding for 2023/24.

The Board of Trustees therefore have a reasonable expectation that the Charity will be in operation 12 months from the date of approval of these accounts and remains a going concern. The accounts have therefore been prepared on a going concern basis.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022** (continued)

1. ACCOUNTING POLICIES (continued)

(c) **Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- i. Income received by way of grants, donations and gifts is included in full in the statement of financial activities when receivable.
- ii. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- iii. When donors specify that donations or grants are for a particular restricted purpose, this income is included in income of restricted funds when receivable.
- iv. Donated services and facilities are included at the value to the charity where this can be quantified.
- v. The value of services provided by volunteers has not been included in these accounts.
- vi. Investment income is included when receivable.
- vii. Income from charitable trading activities is accounted for when earned.
- viii. Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

(i) Costs of raising funds comprise the costs associated with attracting donations and legacies and the costs of trading for fundraising purposes.

(ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

(iii) All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022** (continued)

1. ACCOUNTING POLICIES (continued)

(e) **Fund accounting**

(i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

(ii) Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

(iii) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(f) **Intangible fixed assets**

Intangible fixed assets are being amortised over two years.

(g) **Tangible fixed assets**

Tangible fixed assets are being written off over the expected useful life of the asset, using the straight line basis at 25% per annum for all equipment and 2% for the building. Land is not depreciated. Equipment with an individual item value of under £1,000 is written off in the year of purchase.

(h) **Work in Progress**

Work in Progress relates to legal case work started but not completed at the end of the year. It is valued according to the contract with Legal Aid Agency.

(i) **Deferred grants**

Grants of a revenue nature are credited to incoming resources in the period in which they are receivable. Grants received in advance for future specific periods are carried forward as deferred income.

(j) **Pension costs**

The charity contributes to a defined contribution pension scheme. The employer contributions made by the charity are treated as an expense and are disclosed in note 7 to the accounts.

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

2. PRIOR PERIOD COMPARATIVES

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total funds <u>2021</u> £
INCOME FROM:			
Donations and legacies	11,453	-	11,453
Income from charitable activities:			
Grants	414,659	424,880	839,539
Legal aid & legal fees	175,918	-	175,918
Investment income	50	-	90
Other income	24,893	-	24,893
	-----	-----	-----
TOTAL INCOME	626,973	424,880	1,051,853
	-----	-----	-----
EXPENDITURE ON:			
Charitable activities	603,668	424,880	1,028,548
	-----	-----	-----
TOTAL EXPENDITURE	603,668	424,880	23,305
	-----	-----	-----
Net income/(expenditure)	23,305	-	23,305
Transfers between funds	-	-	-
	-----	-----	-----
Net income/(expenditure) and net movement in funds	23,305	-	23,305
	-----	-----	-----

3. DONATIONS AND LEGACIES

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2022</u> £	Total <u>2021</u> £
Donations	5,268	-	5,268	11,453
	-----	-----	-----	-----
	5,268	-	5,268	11,453
	-----	-----	-----	-----

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

4. GRANTS RECEIVED

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Bristol City Council	136,719	-	136,719	136,719
Bristol City Council - Bristol Hate Crime & Discrimination Service	-	53,943	53,943	65,288
Bristol City Council Resettlement Scheme	-	-	-	2,150
Bristol City Council – smaller grants	-	2,026	2,026	-
South Gloucestershire LA	21,711	-	21,711	11,193
European Direct Information Centre	-	-	-	2,217
Children in Need	-	39,847	39,847	36,588
The National Lottery Community Fund	-	40,449	40,449	99,708
Legal Education Foundation - Justice First Fellowship	-	31,832	31,832	46,134
The AB Charitable Trust	15,000	-	15,000	-
Three Guineas Trust - Welfare	-	93,646	93,646	67,528
Three Guineas Trust – Development Worker	-	5,000	5,000	-
Nisbet Trust	10,000	-	10,000	30,000
Pro Bono grant funding	-	28,500	28,500	-
MoJ - Community Justice Wave 2	39,420	-	39,420	-
Nationwide	-	3,260	3,260	13,040
Van Neste Foundation	-	-	-	10,000
The Tudor Trust	-	20,000	20,000	11,667
Access to Justice	-	356	356	5,043
Three Guineas Trust - Remote Volunteering Project	-	1,876	1,876	31,419
Therium	-	13,893	13,893	6,947
Quartet – Coronavirus	-	-	-	4,684
HMRC – Job Retention Scheme	-	-	-	12,369
Law Centres Network – EUSS	-	-	-	19,357
Law Centres Network – Justice Fund	-	-	-	153,500
Law Centres Network – Justice Fund (Pooled Fund)	-	-	-	10,500
Good Things Foundation	-	-	-	1,925
Julia & Hans Rausing Trust	-	-	-	-
Emergency Fund	-	-	-	19,108
National Lottery Covid Response Fund	-	-	-	42,455
	<hr/>	<hr/>	<hr/>	<hr/>
	222,850	334,628	557,478	839,539
	<hr/>	<hr/>	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

5. RESOURCES EXPENDED	Direct Staff Costs £	Other Direct Costs £	Support Costs £	Total 2022 £	Total 2021 £
Housing	119,619	45,482	1,381	166,482	187,599
Immigration	149,083	75,964	1,864	226,911	282,078
Mental Health	113,048	18,827	1,295	133,170	161,230
Employment & Public Law	116,069	23,462	1,416	140,947	163,385
Welfare Benefits	131,203	37,179	1,794	170,176	224,256
	<u>629,022</u>	<u>200,914</u>	<u>7,750</u>	<u>837,686</u>	<u>1,028,548</u>
	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £	
Housing	116,760	49,722	166,482	187,599	
Immigration	151,423	75,488	226,911	282,078	
Mental Health	117,529	15,641	133,170	161,230	
Employment & Public Law	56,458	84,489	140,947	163,385	
Welfare Benefits	60,888	109,288	170,176	224,256	
	<u>503,058</u>	<u>334,628</u>	<u>837,686</u>	<u>1,028,548</u>	
Other direct costs:			2022 £	2021 £	
Payments to Other Agencies			23,261	61,212	
Indirect staff costs			-	7,753	
Disbursements & Client Costs			56,831	44,012	
Direct Costs of Grant Funded Projects			12,406	6,182	
Staff Recruitment, Training & Refreshments			333	5,022	
Office & Premises Costs			47,754	60,509	
Professional Fees & Insurance			28,791	28,185	
Ask Us costs			8,900	7,045	
Subscriptions & Memberships			14,402	5,332	
Depreciation			7,738	11,074	
Bank Charges			148	120	
Bad debts			350	417	
			<u>200,914</u>	<u>236,863</u>	

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

5.	RESOURCES EXPENDED (continued)	2022	2021
		£	£
	Support costs:		
	Auditors' remuneration	7,750	6,400
		—	—
6.	NET INCOME/(EXPENDITURE) FOR THE YEAR	2022	2021
		£	£
	This is stated after charging:		
	Depreciation of owned assets	7,738	11,074
	Auditors' remuneration	7,750	6,400
		—	—
7.	STAFF COSTS AND TRUSTEES' REMUNERATION		
	Staff costs were as follows:	2022	2021
		£	£
	Wages and salaries	545,881	679,610
	Social security costs	45,769	61,393
	Pension contributions	37,260	44,282
		—	—
		628,910	785,285
	Temporary staff	112	-
		—	—
		629,022	785,285
		—	—

No employee earned £60,000 p.a. or more. The average number of employees (based on numbers and not full-time equivalents) during the year was 23.75 (2021 – 27). No remuneration was paid to the Trustees. Trustees' expenses reimbursed amounted to £Nil (2021 - £Nil).

The key management personnel of the charity in the year comprised the Chief Executive Officer (previous year the Chief Executive Office and interim Chief Executive Officer). The total employee benefits of the key management personnel of the charity were £44,498 (2021: £58,606).

BRISTOL LAW CENTRE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

8.	INTANGIBLE ASSETS		
		Website £	Total £
	COST		
	Brought forward and at 31 March 2022	6,672	6,672
		—	—
	AMORTISATION		
	Brought forward and at 31 March 2022	6,672	6,672
		—	—
	NET BOOK VALUE		
	At 31 March 2022	-	-
		—	—
	At 31 March 2021	-	-
		—	—
9.	TANGIBLE ASSETS		
		Land & Building £	Total £
	COST		
	Brought forward and at 31 March 2022	644,381	644,381
		—	—
	DEPRECIATION		
	At 1 April 2021	15,476	15,476
	Charge for the year	7,738	7,738
		—	—
	At 31 March 2022	23,214	23,214
		—	—
	NET BOOK VALUE		
	At 31 March 2022	621,167	621,167
		—	—
	At 31 March 2021	628,905	628,905
		—	—

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)**

10.	WORK IN PROGRESS	2022	2021
		£	£
	Legal Aid Agency work in progress	204,408	207,429
		<hr/>	<hr/>
11.	DEBTORS	2022	2021
		£	£
	Trade Debtors	46,177	33,189
	Other Debtors	17,755	8,217
	Prepayments and accrued income	6,419	14,446
		<hr/>	<hr/>
		70,351	55,852
		<hr/>	<hr/>
12.	CREDITORS	2022	2021
	Amounts falling due within one year:	£	£
	Trade Creditors	16,519	29,386
	Other Creditors	20,768	31,339
	Accruals	41,572	40,926
	Taxation and Social Security	21,633	18,971
	Deferred Income	74,263	118,034
		<hr/>	<hr/>
		174,755	238,655
		<hr/>	<hr/>

Deferred grants refer to grants for the period April 2022 to March 2023 received before the end of the financial year. These include:

The National Lottery Community Fund	-	31,779
Children in Need	9,962	1,992
Legal Education Foundation - Justice First Fellowship	1,312	16,000
Nationwide	-	3,260
Pro Bono grants	-	15,500
Three Guineas Trust	-	16,882
TGT Remote Volunteering Pilot Project	4,409	10,037
Therium	-	13,893
Tudor Trust	8,334	8,333
Access to Justice	-	357
Quartet – Resilience Fund	10,000	-
A B Charitable Trust	5,000	-
Swan Mountain Trust	6,000	-
Pathway	5,000	-
Bristol City Council Thrive	3,666	-
Community Justice Wave 2	20,580	-
	<hr/>	<hr/>
	74,263	118,034
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022 (continued)

13. OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	-	-
Later than 1 year and not later than 5 years	934	934
	<hr/>	<hr/>
	934	934
	<hr/>	<hr/>

14. UNRESTRICTED FUNDS

	At 1 April <u>2021</u> £	<u>Income</u> £	<u>Expenditure</u> £	Transfer Between Funds £	At 31 March <u>2022</u> £
<u>Designated funds</u>					
Building works reserve	25,000	-	-	15,000	40,000
Building improvements reserve	-	-	-	10,000	10,000
IT upgrade reserve	-	-	-	7,000	7,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	25,000	-	-	32,000	57,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
General funds	844,937	562,808	(503,058)	(32,000)	872,687
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	869,937	562,808	(503,058)	-	929,687
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Building works reserve

This designated fund has been set up in respect of known planned building repair and maintenance works that are required at the charity's office building.

Building improvements reserve

This designated fund has been set up to fund improvements to the charity's office building.

IT upgrade reserve

This designated fund has been set up to fund upgrades to the charity's IT systems.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022** (continued)

15. RESTRICTED FUNDS (continued)

Nationwide

Grant to provide housing support and advice.

The Tudor Trust

Grant to provide immigration and asylum advice.

Access to Justice

Grant to fund Court fees and Consultancy advice.

Three Guineas Trust - LASP Remote Volunteering Project

LASP Remote Volunteering Project Grant to extend the volunteer legal advice service into a remote service

Three Guineas Trust Remote – LASP Development Project

Grant to fund the costs of a development worker

Therium

Grant to fund a housing and employment advice telephone helpline.

Pro Bono Fund

Received from Osborne Clarke, Simmons & Simmons, Burges Salmon & TLT. Grants received to fund free legal advice

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrest. Designated Funds £	Unrest. General Funds £	Total Funds £
Fund Balances at 31 March 2022 are represented by:			
Tangible Fixed Assets	-	621,167	621,167
Cash at Bank and in Hand	57,000	151,516	208,516
Other Net Current Assets/(Liabilities)	-	100,004	100,004
	-----	-----	-----
Total	57,000	872,687	929,687
	=====	=====	=====

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022** (continued)

17. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year. At the year end the balance owed to Cabot Law CIC was £8,379 (2021 - £8,402). Cabot Law CIC was dissolved on 26 October 2021.

18. JOINT VENTURE COMPANY

On 16 May 2014 Bristol Law Centre entered into a Joint Venture arrangement with Gloucester Law Centre and Wiltshire Law Centre in establishing Cabot Law CIC – a private company limited by guarantee without share capital.

The objects of Cabot Law CIC are to carry on activities which benefit the community and in particular (without limitation) to aid and assist the work of Law Centres in the South West of England and widen the provision of legal advice to those of limited means.

The company is not established or conducted for private gain and any surplus or assets are used principally for the benefit of the community. The reported results of Cabot Law CIC are not consolidated into the financial statements of ABLC on the basis that ABLC retains no beneficial interest in the CIC.

For the year ended 31 May 2020 Cabot Law CIC recorded a deficit of £163 and net liabilities of £878 as at 31 May 2020.

On 26 October 2021 Cabot Law CIC was dissolved.

BRISTOL LAW CENTRE

England & Wales - Charity number 1059022

Accounts

BRISTOL LAW CENTRE

(A company limited by guarantee)

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR
ENDED 31 MARCH 2021**



Registered charity number – 1059022
Company number - 1982371

BRISTOL LAW CENTRE

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

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BRISTOL LAW CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021

Introduction

Last year was a year like no other for the Law Centre and our communities. Alongside our law firm and charity partners we have stepped up to respond to the myriad of challenges the Covid-19 pandemic has produced.

Our staff and Board have been acutely aware of the growing inequality and complexity of issues our clients have faced during the last year, and have responded to meet their needs. We successfully moved to remote working for all our staff. We represented clients in remote hearings, conducted phone and video casework with clients, moved to a paperless systems, and established new ways of working with volunteers. We also responded to the Black Lives Matter by setting up working groups to improve our practices, representation, and opportunities for Black, Asian and ethnic minority staff. Embedding a focus on equality, diversity and inclusion at all levels of the charity and in the impact we have within Bristol and the region is a work in progress.

During the reporting period, we helped just under 1,200 people on 1,480 legal issues. But for the Law Centre, these people would not likely have had any legal advice or representation. Our triage team handled over 5,000 further enquiries and signposted them to people and agencies that could help.

We are incredibly grateful to all of our donors - those who have stood by us for a long time, and new funders that have recently supported us financially. We are especially grateful to the donors who made available 'emergency' funding to enable us to continue to help people when income from legal aid temporarily dropped away during the early months of the pandemic. Our legal aid figures in 2020/21 show the impact of the pandemic on this critical source of income. This fall will continue into 2021/22, but we now have new internal processes in place and a target to exceed pre-pandemic levels of legal aid income.

We have continued to work with a significant number of charity partners, and new funded partnerships included working with Bristol Refugee Rights to deliver a holistic advice and support project to their service users and train their staff.

We have expanded our pro-bono partnerships which includes areas of law that the law centre did not previously offer. We have secured funding from law firms to administrate the pr bono work, making it is self-sustaining.

In addition to funded partnerships, the law centre has provided consultancy and training to other agencies in Bristol and the wider region, to cascade our knowledge to try and meet the increased need in the pandemic and the increasing complexity of the legal issues people faced.

In the first six months of 2020/21 as the first lockdowns took effect, the advice sector noted a decrease in people contacting them. We worked with several other local advice agencies and published marketing material to reach people who had no online access, and disseminated the materials into local communities.

Internally, we have appointed Karen Bowers, who had been interim CEO, as permanent CEO. Esther Keller, our previous Chair of Trustees, stepped down in March 2021 and I became Chair. the

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021 (continued)

Board then began a change management process in response to both strategic and financial pressures. We have a plan in place to maximise the charity's efficiencies and value for money, we have restructured our staff team, adjusted roles and put in place new time recording systems.

At the heart of the Board's concerns have been our hardworking and passionate staff. We have ensured that they had mental health training which addressed their own wellbeing and provided advice on how they could best support clients. The Board of Trustees is incredibly proud of our staff team, and I record the Board's thanks and gratitude for their dedication to their clients, passion for the cause and loyalty to the charity.

I look forward to working with my fellow Trustees to ensuring that the Law Centre continues to deliver an impactful and high quality service to people in our communities who are most vulnerable to violations of their rights and who continue to face inequality, disadvantage and discrimination. You can read more about our intentions in "Plans for the Future" in this report.

Oliver Lewis
Chair of the Board of Trustees

Our Purposes and Activities

The Law Centre provides free legal advice and representation to people who otherwise would not be able to afford access to justice to challenge decisions affecting them. They often experience inequality and poverty. We focus on social welfare law issues such as housing, discrimination, welfare benefits, immigration & asylum, employment and mental health.

The Law Centre's in-house specialist solicitors deal with complex legal issues that transform the lives of the people with whom we work, alleviating poverty and tackling social exclusion.

Our **vision** is a society where everyone has access to justice.

Our **mission** is to improve the lives of disadvantaged people in Bristol and across the South West through providing access to justice.

Our **objectives** are

1. To secure justice through legal advice and representation;
2. To influence public policy;
3. To empower local communities to better exercise their rights;
4. To aim to be a centre of excellence and receive recognition as such

Our vision, mission and objectives reflect the purposes of the charity set out in the objects contained in its memorandum of association as follows:

- a) *The relief of financial hardship and other forms of distress in the designated area through the provision of legal and advisory representation and information services to people who could not otherwise obtain them through lack of means*

BRISTOL LAW CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021 (continued)

- b) The advancement of education among people resident or working in the designated area in respect of the law and administration of justice, having regard especially to those areas of law which are particular concern to people experiencing financial hardship or other forms of distress*
- c) The advancement of such other charitable purposes as are beneficial to the community for persons' resident or working in the designated area.*

In accordance with our objectives, our main **activities** during the year have been:

- To provide free specialist social welfare law advice and representation in housing & homelessness, employment, discrimination, welfare benefits, immigration & asylum and mental health. Our advice and casework being provided by phone and online in the majority of cases this year – with occasional face to face work, home or hospital visits where the client's needs have determined it necessary and in accordance with risk assessments relating to Covid.
- To provide a free frontline support, triage and signposting service to enquirers who may or may not become advice/casework clients
- To supplement the work done by staff team through pro bono clinics offering advice on employment, family and civil law matters
- To provide information, resources, a consultancy service and training to local voluntary advice and support agencies, so agency staff are more aware of their clients' legal rights, and can refer them to the Law Centre for help where appropriate and that their own capacity is built to provide better support for clients in the future;
- To draw on the evidence we collate from our clients' experiences to develop insight into needs and experience, and an understanding of the impact of our work
- To contribute to public policy discussion and reporting on legislation and policy issues which affect the legal and social welfare of people.
- To train and develop our team of staff and volunteers

In order to achieve greater public benefit, the Law Centre is committed to working in a collaborative way with our partners across the voluntary, public, and private sectors. The Law Centre is a member of the Law Centres Network and, locally, the Bristol Advice Partnership and ACFA: the Advice Network. It set up the Bristol Pro Bono Network and works in funded advice partnerships in both Bristol and South Gloucestershire.

Public Benefit

The Trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's Aims and Objectives.

All our charitable activities focus on the provision of legal advice and representation, helping people understand and exercise their legal rights, and are undertaken to further our charitable purposes for the public benefit. Our services are open to the public and free to our clients. We provide legal advice and representation across a wide range of legal areas that impact on people's everyday lives in significant ways. This work is not only of benefit to our individual clients but also to the wider community given the economic and social impact of our work.

BRISTOL LAW CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021 (continued)

The Law Centre therefore provides a public benefit through the provision of high-quality legal advice and representation to people who could not otherwise afford to pay for a legal professional to help them obtain justice. In doing so, we ensure vulnerable individuals and communities are aware of their legal rights and can assert them.

Our work means, for example, that people:

- receive the benefits to which they are entitled,
- achieve the correct immigration status,
- are represented if detained under the Mental Health Act,
- can challenge illegal discrimination or harassment
- can remain in their homes

As the only solicitor-led, not-for-profit provider of legal advice in the area, the Law Centre offers a unique and important service to the citizens of Bristol, South Gloucestershire, Bath and North East Somerset, and in some cases the broader South West region.

Achievements and Performance in 2020-21

We are committed to helping those most in need and facing adverse socio-economic circumstances that can be alleviated with specialist legal advice. Our experienced team works with unaccompanied minors seeking asylum, people with mental health difficulties and long-standing illness, women seeking safety due to domestic abuse, individuals struggling with substance use and those whose employment and income are at risk due to the pandemic or discrimination. We recognise our work as crucial in achieving access to justice and know that working in partnership is intrinsic to the sustainability of our organisation and sector if we are to achieve real impact and social change for vulnerable people.

As a summary of our work and case outcomes in 20/21:

- We worked with just under 1200 people on 1480 legal issues, 1064 of which were new cases.
- In addition, we facilitated 355 appointments through our Pro-Bono Clinics with our cohort of 50 volunteer lawyers advising on civil disputes, employment and family law issues. We are extremely grateful for the pro-bono contributions of our law firm partners, providing an estimated value of £71,000 in professional legal advice.
- Our dedicated Assessment & Triage Team has handled over 5,000 enquiries, directing requests sensitively and signposting where necessary.
- Despite huge delays in the Home Office decision making system due to Covid, we managed to secure an improvement in 33 people's immigration status through our advocacy, resulting in permission to remain/enter, detention being prevented and rights to benefits secured. Our team supports exceptionally vulnerable individuals including minors, and survivors of abuse and trafficking.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021 (continued)

- We represented 43 individuals at Mental Health Tribunal hearings and 4 at Hospital Managers' meetings, enabling them to participate in the process of determining their hospital treatment. We supported a further 37 people through casework without representation, relating to restrictions they faced under the Mental Health Act, either detained in hospital or in the community.
- Our Housing Team provided advice and casework to over 180 people ensuring greater awareness of legal rights around tenancies, as well as preventing homelessness, illegal evictions, and bringing people into safer, more suitable housing.
- We are proud that our expertise has brought financial gains totalling £2,150,407.99 to local people in the process of resolving legal issues, ultimately contributing to alleviating poverty and inequality for individuals and families.
 - We were successful in overturning 177 DWP decisions, thereby establishing benefit entitlement for 160 people. This translates to £992,553.70 in tribunal awards and £1,042,347.40 of ongoing benefit to provide financial stability and allow people to focus on their health. Many of these life-changing outcomes were achieved through our Legal Advocacy Support Project (LASP) with 30 student volunteers providing a thorough and holistic service to ensure the very best outcomes for disabled people.
 - Our Employment and Discrimination team secured £109,398.89, either through settlements or through tribunal awards, for those engaged in challenges against their employer or other organisations such as goods and services providers.
- We have used online and media platforms to continue our legal education work running sessions on sex discrimination and maternity rights with Bristol Women's Voice and making appearances on Ujima Radio, BBC Radio Bristol and BBC Five Live to discuss employment law issues in the context of the pandemic.
- The pandemic highlighted the deepening mental health difficulties in the lives of the people we support as well as the commitment required to enabling accessibility to our services. It was important to ensure our staff team was adept to continue delivering excellent client care to vulnerable individuals even within remote advice-giving settings. We have undertaken training sessions in Adult Mental Health Awareness, Disability Inclusion, Communication when English is an Additional Language and Delivering Trauma-informed Advice for Young People. We have also received training on case management and legal aid cost maximisation which has been instrumental in moving beyond Covid-induced financial losses.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021 (continued)

We are pleased to hear of the difference our work makes directly from the people we support:

“Applying for PIP, in many cases is literally a soul-destroying experience. After numerous refusals of your application, you feel nobody believed you and also it is shocking as to how your words are twisted and statements that are blatantly untrue are presented as fact. The help I received from the Law Centre restored my confidence that if you tell the truth, you will be believed... I have no doubt without their intervention, I would not have got my benefit.”

“From start to completion all of the team have been fantastic & I wish I’d used their services before now and saved all the emotional trauma both myself and my family have been through!! Cannot rate them highly enough!!”

“I couldn't have navigated the systems I was forced to without the support of the law centre”.

“It made us feel listened to and helped us become far more informed...The lawyer we spoke to was very informative and able to develop a good rapport on the phone, so we felt comfortable and more able to communicate the details of our situation. The detailed notes are extremely helpful.”



Since receiving help from the Law Centre the following has got better for me (circle if yes)

My health

My levels of stress

The way I feel about myself

Plans for the Future

We will build on everything we have learned this year, and we recognise work on internal management, systems and process is the basis for sustainably delivering and developing our service to better meet demand and the needs of our communities.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021 (continued)

We are maximising the use of digital tools to aid this and increase efficiencies. We are developing delivery models to maximise impact through continued online and telephone-based service delivery but return to face to face for those digitally excluded or with added vulnerabilities / ESL. This will be informed by analysis of data to ensure we best meet needs and will be supported by targeted communications and engagement work – including legal education

Expanding our BLM work to date and existing equity, diversity and inclusion principles will ensure we enable these principles to be realised for staff, volunteers and for those using our service. This will be grounded in listening, involving and making decisions based on genuine insight. Part of this will be changing from a reactive ‘first come- first served’ model and integrating a greater level of second tier referral pathways to support the most vulnerable with current and new partners

One of the key enablers for this will be the completion of our Young People’s project, Ask Us, which will provide toolkits, research and training as part of its legacy to ensure young people’s barriers to getting and being able to act on advice, are addressed.

Our continuing local authority funding will be the foundation for much of our work, but the design of services using that funding will also develop to respond to communities and changes they have experienced – for example we will produce a new model of working under the Bristol Hate Crime and Discrimination (BHCDS) partnership.

We will work on influencing policy and funders to help us and our partners address the gaps between demand and supply. We will continue to expand capacity in the wider sector through providing consultancy and training. Demand heavily outweighs capacity, and further to the known demand we of course realise that advice needs are far greater than the demand we see. We also see gaps shown by feedback like this:

- “A translation service for non-English speakers when it comes to tribunal.”
- “I wish you could still have funding to support us in Bath still. Many of us need support such as from yourself,
- “I do have difficulty trying to ring my helper sometimes but know he must be very busy.”
- “Maybe increase the number of days people have access to legal advice line.”

We remain committed to the development of our staff, and will see several of them advance their legal training. We will employ a third Justice First Fellow trainee – a programme which is key to the sustainability of the social welfare legal sector.

Financial Review

The Statement of Financial Activities shows total income of £1,051,853 (2019/20: £1,014,311) and total expenditure of £1,028,548 (2019/20: £995,854) giving an overall surplus for the year of £23,305 (2019/20: surplus of £18,457).

The Balance Sheet shows net assets available to the charity of £869,937 as at 31 March 2021, all of which are held as unrestricted reserves.

BRISTOL LAW CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021 (continued)

Principal funding sources

These are grant income from Bristol City Council and South Gloucestershire Council, emergency COVID-19 grant income from Law Centers Network, income from the Legal Aid Agency and a variety of other grants including Legal Education Foundation, Access to Justice, Children in Need, Big Lottery and Three Guineas Trust. In addition we receive a number of smaller grants and donations.

Investment policy

The objective of the Law Centre's investment policy is to ensure that its assets maintain or, whenever possible, increase their value, and that they are accessible as and when they might be needed.

Reserves policy

The Board of Trustees continues to review the charity's requirements for reserves in the light of the main risks to the organisation. The Law Centre's policy aims to establish unrestricted funds not invested in tangible fixed assets at a level equivalent to three month's running costs, which equates to £254,529 as per the budget for 2021/22.

Free reserves which are unrestricted reserves not designated or tied up in fixed assets amount to £216,033 as at 31 March 2021 (see note 16 – cash of £191,406 and other current assets of £24,627).

The Trustees recognise that following a challenging period they are £38,000 below their free reserves target. They are putting in place plans so that free reserves are built up to the target.

Risk Management

The Board of Trustees conducts regular reviews of the major risks to which the charity is exposed. Risk is reviewed regularly, where appropriate, systems and procedures have been established to mitigate these risks.

Significant external risks to funding have led to the development of a strategic plan that seeks to diversify funding and activities.

The implementation of this plan has continued to contribute to the savings and income generated by the charity.

Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects.

There are policies in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the Centre. This year we were successful in maintaining the LEXCEL quality standard from the Law Society. This standard covers all areas of work conducted at the Law Centre to ensure a consistent quality of service delivery.

BRISTOL LAW CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021 (continued)

Structure, Governance & Management

Governing document

The Law Centre is a charitable company limited by guarantee, incorporated on 24 June 1986 and registered as a charity on 5 November 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is now governed by its Articles of Association (updated October 2018). In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of trustees

The Board of Trustees are directors of the company and also charity trustees for the purposes of charity law and under the company's Articles are known as the Board of Trustees. Under the requirements of the Memorandum and Articles of Association one-third of Trustees must retire from office at each annual general meeting, but may stand for re-election. The Board comprises up to 15 people, including up to 3 co-opted members. Members may be elected to the Board of Trustees at the Annual General Meeting of by a decision of the Trustees.

Board members have a range of skills including legal, financial, governance, personnel and management expertise. To ensure the Board maintains an appropriate skills base, periodic skills audits are carried out. Recruitment to the Board is based on interviews and references, following open advertisement.

The officers of the Board of Trustees (Chair, Vice-Chair and Treasurer) are elected at the Annual General Meeting or at the first meeting after the AGM.

Organisational structure

The Board and its committees - Finance and HR – meet bi-monthly. Operational decisions are delegated to the Chief Executive Officer, who is line managed by the Chair of the Board.

Trustees' Responsibilities

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 charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for

BRISTOL LAW CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2021 (continued)

safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Those who are trustees at the date of the signing of this report confirm that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- each trustee has taken all the steps that he/she ought to have taken as a trustee in order to make him/herself aware of any relevant audit information and to establish that the charity's auditors are aware of the information.

The Trustees confirm that they have given due regard to guidance published by the Charity Commission as required by Section 4 of the Charities Act 2006.

STATEMENT OF MAJOR RISKS FACED AND MITIGATION ACTIONS

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to them.

SIGNED ON BEHALF OF THE TRUSTEES

.....
Oliver Lewis (Chair of Trustees)

.....
Date

BRISTOL LAW CENTRE

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021**

Company number: 1982371

Charity number: 1059022

Registered office: 2 Hide Market
West Street
Bristol
BS2 0BH

Trustees: Dr Oliver Lewis (Chair)
Esther Keller (Chair to 08/03/21) (Resigned 08/03/21)
Ruth Richardson (Vice-Chair) (Appointed 12/05/20)
Lhosa Daly (Vice-Chair to 10/11/20) (Resigned 10/11/20)
Padma Ramanan (Treasurer)
Dipika Keen
Charley Pattison (Resigned 08/09/20)
Vita Fabo-Ellis (Appointed 12/05/20)
Tara Wolfe (Appointed 12/05/20)
Jonathan Locke Lovibond (Appointed 02/02/21)
Mike Silvey
Richard Hall (Resigned 10/11/20)
Roger Berry
Katie Pritchard

Secretary: John Bowen

Chief Officer: Karen Bowers

Bankers: CAF Bank
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Triodos Bank
Deanery Road
Bristol
BS1 5AS

Independent Auditors: Burnside
61 Queen Square
Bristol
BS1 4JZ

BRISTOL LAW CENTRE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2021

OPINION

We have audited the financial statements of Bristol Law Centre (the “charitable company”) for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

This report is made solely to the company's members, as a body, in accordance with Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

BRISTOL LAW CENTRE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2021 (continued)

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2021 (continued)

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

An understanding of the legal and regulatory framework applicable to the entity was obtained from management and those charged with governance of the entity, and the audit engagement team was confirmed to have the appropriate competence and capabilities to identify non-compliance with such a framework.

No significant instances of fraud, non-compliance with laws & regulations or other irregularities were communicated to the engagement team by management [, component auditors] or those charged with governance, and no particular audit areas or legislation were identified that gave rise to any significant risks of material misstatement in respect of such irregularities.

Due to the size & nature of the entity its susceptibility to material misstatement resulting from fraud, non-compliance with laws & regulations, or other irregularities is considered to be low, and the audit approach was appropriately planned so as to address this risk.

BRISTOL LAW CENTRE

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF BRISTOL LAW CENTRE FOR THE YEAR ENDED 31 MARCH 2021 (continued)

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our audit report.

**61 Queen Square
Bristol
BS1 4JZ
DATE:**

**MARK POOLEY (Senior Statutory
Auditor)
For and on behalf of
BURNSIDE
Chartered Accountants
& Statutory Auditor**

BRISTOL LAW CENTRE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

INCOME AND EXPENDITURE		Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total funds <u>2021</u> £	Total funds <u>2020</u> £
	Note				
INCOME FROM:					
Donations and legacies	3	11,453	-	11,453	15,382
Income from charitable activities:					
Grants	4	414,659	424,880	839,539	679,636
Legal aid & legal fees		175,918	-	175,918	301,940
Investment income		50	-	50	83
Other income		24,893	-	24,893	17,270
		_____	_____	_____	_____
TOTAL INCOME		626,973	424,880	1,051,853	1,014,311
		_____	_____	_____	_____
EXPENDITURE ON:					
Charitable activities	5	603,668	424,880	1,028,548	995,854
		_____	_____	_____	_____
TOTAL EXPENDITURE		603,668	424,880	1,028,548	995,854
		_____	_____	_____	_____
Net income/(expenditure)		23,305	-	23,305	18,457
Transfers between funds		-	-	-	-
		_____	_____	_____	_____
Net movement in funds	6	23,305	-	23,305	18,457
		_____	_____	_____	_____
Reconciliation of funds					
Total funds brought forward		846,632	-	846,632	828,175
		_____	_____	_____	_____
Total funds carried forward		869,937	-	869,937	846,632
		_____	_____	_____	_____

All of the above results are derived from continuing activities. There were no other recognised gains and losses other than those stated above.

The notes on pages 21-33 form part of these accounts.

BRISTOL LAW CENTRE**BALANCE SHEET
AT 31 MARCH 2021**

	Notes	<u>2021</u> £	<u>2020</u> £
FIXED ASSETS			
Intangible assets	8	-	3,336
Tangible assets	9	628,905	636,643
		_____	_____
		628,905	639,979
		_____	_____
CURRENT ASSETS			
Work in progress	10	207,429	204,525
Debtors	11	55,852	89,468
Cash at bank and in hand		216,406	94,466
		_____	_____
		479,687	388,459
CREDITORS: Amounts falling due within one year			
	12	(238,655)	(181,806)
		_____	_____
NET CURRENT ASSETS			
		241,032	206,653
		_____	_____
NET ASSETS			
		869,937	846,632
		=====	=====
THE FUNDS OF THE CHARITY:			
Restricted	15	-	-
Unrestricted			
General	14	844,937	846,632
Designated	14	25,000	-
		_____	_____
TOTAL CHARITY FUNDS			
		869,937	846,632
		=====	=====

BRISTOL LAW CENTRE

BALANCE SHEET (continued)
AT 31 MARCH 2021

The Trustees acknowledge their responsibilities for:

- i. ensuring that the company keeps adequate accounting records which comply with section 386 of the Act; and
- ii. preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the directors and authorised for issue.

Approved by the Trustees on and signed on their behalf by

.....
(Padma Ramanan – Treasurer)

The notes on pages 21-33 form part of these accounts.

[Company no: 1982371]

BRISTOL LAW CENTRE**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	Total funds <u>2021</u> £	Total funds <u>2020</u> £
<i>Cash used in operating activities</i>	121,940	6,678
<i>Cash flows from investing activities:</i>		
Purchase of intangible fixed assets	(-)	(-)
Purchase of tangible fixed assets	(-)	(-)
	_____	_____
Cash provided by investing activities	-	-
	_____	_____
Increase/(decrease) in cash & cash equivalents	121,940	6,678
	_____	_____
<i>Cash & cash equivalents at beginning of year</i>	94,466	87,788
	_____	_____
<i>Cash & cash equivalents at end of year</i>	216,406	94,466
	_____	_____
<u>Reconciliation of net income/(expenditure) to net cash flow from operating activities</u>		
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	23,305	18,457
<i>Adjustments for:</i>		
Depreciation charges	11,074	11,074
(Increase)/decrease in work in progress	(2,904)	(49,658)
(Increase)/decrease in debtors	33,616	15,161
Increase/(decrease) in creditors	56,850	11,954
	_____	_____
	121,940	6,678
	_____	_____

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

(a) **Accounting Convention**

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 UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Bristol Law Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) **Preparation of the accounts on a going concern basis**

At 31 March 2021, the Charity had net assets of £869,938 (2020 - £846,632) and had net income for the year of £23,305 (2020 - £18,457). At 31 March 2021, its net current assets and free reserves were £216,032 (2020 - £206,653), which is just below its free reserves target of holding 3 months running costs (currently £228,000).

The Charity responded to the COVID 19 crisis to ensure that it could continue to operate and provide legal advice and services to its beneficiaries.

During and after lockdown staff worked from home where possible, meeting clients by telephone, Zoom and Teams. In areas where work could not continue, such as Housing as evictions and hence workload was on hold, staff were furloughed.

The charity applied for, and secured, emergency COVID 19 funding available to charities.

Budgets and cashflow forecasts have been prepared for the year ended 31 March 2022. The worst-case scenario, budgeting for only confirmed income, shows a forecast deficit for the year of £38K. This deficit would be funded from the free reserves brought forward at 01 April 2021. The Charity has a number of pending grant applications for 2021/22 and is making further funding applications.

The Charity's management is already working on securing funding for 2022/23.

The Board of Trustees therefore have a reasonable expectation that the Charity will be in operation 12 months from the date of approval of these accounts and remains a going concern. The accounts have therefore been prepared on a going concern basis.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021** (continued)

1. ACCOUNTING POLICIES (continued)

(c) **Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- i. Income received by way of grants, donations and gifts is included in full in the statement of financial activities when receivable.
- ii. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- iii. When donors specify that donations or grants are for a particular restricted purpose, this income is included in income of restricted funds when receivable.
- iv. Donated services and facilities are included at the value to the charity where this can be quantified.
- v. The value of services provided by volunteers has not been included in these accounts.
- vi. Investment income is included when receivable.
- vii. Income from charitable trading activities is accounted for when earned.
- viii. Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

(d) **Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered.

- (i) Costs of raising funds comprise the costs associated with attracting donations and legacies and the costs of trading for fundraising purposes.
- (ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- (iii) All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021** (continued)

1. ACCOUNTING POLICIES (continued)

(e) **Fund accounting**

(i) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

(ii) Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

(iii) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(f) **Intangible fixed assets**

Intangible fixed assets are being amortised over two years.

(g) **Tangible fixed assets**

Tangible fixed assets are being written off over the expected useful life of the asset, using the straight line basis at 25% per annum for all equipment and 2% for the building. Land is not depreciated. Equipment with an individual item value of under £1,000 is written off in the year of purchase.

(h) **Work in Progress**

Work in Progress relates to legal case work started but not completed at the end of the year. It is valued according to the contract with Legal Aid Agency.

(i) **Deferred grants**

Grants of a revenue nature are credited to incoming resources in the period in which they are receivable. Grants received in advance for future specific periods are carried forward as deferred income.

(j) **Pension costs**

The charity contributes to a defined contribution pension scheme. The employer contributions made by the charity are treated as an expense and are disclosed in note 7 to the accounts.

BRISTOL LAW CENTRE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021 (continued)**

2. PRIOR PERIOD COMPARATIVES

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total funds <u>2020</u> £
INCOME FROM:			
Donations and legacies	15,382	-	15,382
Income from charitable activities:			
Grants	93,121	586,515	679,636
Legal aid & legal fees	301,940	-	301,940
Investment income	83	-	83
Other income	17,270	-	17,270
	_____	_____	_____
TOTAL INCOME	427,796	586,515	1,014,311
	_____	_____	_____
EXPENDITURE ON:			
Charitable activities	409,339	586,515	995,854
	_____	_____	_____
TOTAL EXPENDITURE	409,339	586,515	995,854
	_____	_____	_____
Net income/(expenditure)	18,457	-	18,457
Transfers between funds	-	-	-
	_____	_____	_____
Net income/(expenditure) and net movement in funds	18,457	-	18,457
	=====	=====	=====

3. DONATIONS AND LEGACIES

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2021</u> £	Total <u>2020</u> £
Donations	11,453	-	11,453	15,382
	_____	_____	_____	_____
	11,453	-	11,453	15,382
	_____	_____	_____	_____

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021** (continued)

4. GRANTS RECEIVED

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>2021</u> £	Total <u>2020</u> £
Bristol City Council	136,719	-	136,719	136,719
Bristol City Council - Tackling Discrimination	-	65,288	65,288	69,788
Bristol City Council – ILTR	-	2,150	2,150	-
South Gloucestershire LA	11,193	-	11,193	11,193
European Direct Information Centre	-	2,217	2,217	22,897
Children in Need	-	36,588	36,588	39,989
Big Lottery Fund (Just Ask)	-	99,708	99,708	102,981
LEF – Justice First Fellowship	-	46,134	46,134	38,808
LEF – Virtual Law Clinic	-	-	-	11,229
The AB Charitable Trust	-	-	-	20,000
Three Guineas Trust	-	67,528	67,528	67,528
Nisbet Trust	30,000	-	30,000	30,000
Pro Bono – University of Bristol	-	-	-	1,200
Pro Bono – TLT & Osborne Clarke	-	-	-	10,000
Pro Bono – Project Private Funding	-	-	-	3,583
Medlock Trust	-	-	-	25,000
Nationwide	-	13,040	13,040	-
St John’s Foundation	-	-	-	13,121
Van Neste Foundation	10,000	-	10,000	-
The Tudor Trust	-	11,667	11,667	-
Access to Justice	2,500	2,543	5,043	-
TGT Remote Volunteering Project	-	31,419	31,419	-
Therium	-	6,947	6,947	-
Quartet – Coronavirus	4,684	-	4,684	-
HMRC – Job Retention Scheme	-	12,369	12,369	-
Law Centres Network – EUSS	-	19,357	19,357	58,100
Law Centres Network – Guardian	-	-	-	12,500
Royal London Nomination Programme	-	-	-	5,000
Law Centres Network – Justice Fund	153,500	-	153,500	-
Law Centres Network – Justice Fund (Pooled Fund)	4,500	6,000	10,500	-
Good Things Foundation	-	1,925	1,925	-
Julia & Hans Rausing Trust	-	-	-	-
Emergency Fund	19,108	-	19,108	-
National Lottery Covid Response Fund	42,455	-	42,455	-
	<u>414,659</u>	<u>424,880</u>	<u>839,539</u>	<u>679,636</u>

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021** (continued)

5. RESOURCES EXPENDED	Direct Staff Costs £	Other Direct Costs £	Support Costs £	Total 2021 £	Total 2020 £
Housing	125,994	33,696	1,050	160,740	161,110
Immigration	177,908	62,333	1,451	241,692	219,850
Mental Health	118,086	19,122	938	138,146	122,767
Employment & Public Law	117,284	21,748	960	139,992	143,614
Welfare Benefits	171,729	27,577	1,410	200,716	178,674
Other Projects	74,284	72,387	591	147,262	169,839
	<u>785,285</u>	<u>236,863</u>	<u>6,400</u>	<u>1,028,548</u>	<u>995,854</u>

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Housing	97,034	63,706	160,740	161,110
Immigration	135,342	106,350	241,692	219,850
Mental Health	97,587	40,559	138,146	122,767
Employment & Public Law	95,418	44,574	139,992	143,614
Welfare Benefits	74,259	126,457	200,716	178,674
Other Projects	104,028	43,234	147,262	169,839
	<u>603,668</u>	<u>424,880</u>	<u>1,028,548</u>	<u>995,854</u>

	2021 £	2020 £
Other direct costs:		
Payments to Other Agencies	61,212	52,488
Indirect staff costs	7,753	-
Disbursements & Client Costs	44,012	59,081
Direct Costs of Grant Funded Projects	6,182	24,718
Staff Recruitment, Training & Refreshments	5,022	20,421
Office & Premises Costs	60,509	67,612
Professional Fees & Insurance	28,185	17,526
Ask Us costs	7,045	-
Subscriptions & Memberships	5,332	13,501
Depreciation	11,074	11,074
Bank Charges	120	166
Bad debts	417	-
	<u>236,863</u>	<u>266,587</u>

BRISTOL LAW CENTRE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021** (continued)

5. RESOURCES EXPENDED (continued)	2021	2019
	£	£
Support costs:		
Auditors' remuneration	6,400	5,175
	=====	=====
6. NET INCOME/(EXPENDITURE) FOR THE YEAR	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned assets	11,074	11,074
Auditors' remuneration	6,400	5,175
	=====	=====
7. STAFF COSTS AND TRUSTEES' REMUNERATION		
Staff costs were as follows:		
	2021	2020
	£	£
Wages and salaries	679,610	626,691
Social security costs	61,393	51,451
Pension contributions	44,282	42,706
	=====	=====
	785,285	720,848
Temporary staff	-	3,244
	=====	=====
	785,285	724,092
Other (Recruitment/Training/Refreshments etc)	5,022	20,421
	=====	=====
	790,307	744,513
	=====	=====

No employee earned £60,000 p.a. or more. The average number of employees (based on numbers and not full-time equivalents) during the year was 27 (2020 – 25). No remuneration was paid to the Trustees. Trustees' expenses reimbursed amounted to £Nil (2020 - £Nil).

The key management personnel of the charity in the year comprised the Chief Executive Officer, and the Interim Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £58,606 (2020: £50,329).

BRISTOL LAW CENTRE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021** (continued)

8.	INTANGIBLE ASSETS	Website	Total
		£	£
	COST		
	Brought forward and at 31 March 2021	6,672	6,672
		_____	_____
	AMORTISATION		
	At 1 April 2020	3,336	3,336
	Charge for the year	3,336	3,336
		_____	_____
	At 31 March 2021	6,672	6,672
		_____	_____
	NET BOOK VALUE		
	At 31 March 2021	-	-
		=====	=====
	At 31 March 2020	3,336	3,336
		=====	=====
9.	TANGIBLE ASSETS	Land & Building	Total
		£	£
	COST		
	Brought forward and at 31 March 2021	644,381	644,381
		_____	_____
	DEPRECIATION		
	At 1 April 2020	7,738	7,738
	Charge for the year	7,738	7,738
		_____	_____
	At 31 March 2021	15,476	15,476
		_____	_____
	NET BOOK VALUE		
	At 31 March 2021	628,905	628,905
		=====	=====
	At 31 March 2020	636,643	636,643
		=====	=====

BRISTOL LAW CENTRE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021** (continued)

10. WORK IN PROGRESS	2021	2020
	£	£
Legal Aid Agency work in progress	207,429	204,525
	<hr/>	<hr/>
11. DEBTORS	2021	2020
	£	£
Trade Debtors	33,189	45,923
Other Debtors	8,217	16,864
Prepayments and accrued income	14,446	26,681
	<hr/>	<hr/>
	55,852	89,468
	<hr/>	<hr/>
12. CREDITORS	2021	2020
Amounts falling due within one year:	£	£
Trade Creditors	29,386	40,174
Other Creditors	31,339	19,621
Accruals	40,926	7,612
Taxation and Social Security	18,971	19,949
Deferred Income	118,034	94,450
	<hr/>	<hr/>
	238,655	181,806
	<hr/>	<hr/>

Deferred grants refer to grants for the period April 2021 to March 2022 received before the end of the financial year. These include:

Big Lottery – Ask Us	31,779	34,513
Children in Need	1,992	6,666
LEF – Justice First	16,000	20,089
Nationwide	3,260	16,300
Quartet - Pro Bono	15,500	-
Three Guineas Trust	16,882	16,882
TGT Remote Volunteering Pilot Project	10,037	-
Therium	13,893	-
Tudor Trust	8,333	-
Access to Justice	357	-
	<hr/>	<hr/>
	118,034	94,450
	<hr/>	<hr/>

BRISTOL LAW CENTRE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021** (continued)

13. OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Not later than 1 year	-	3,738
Later than 1 year and not later than 5 years	934	934
	<hr/>	<hr/>
	934	4,672
	<hr/>	<hr/>

14. UNRESTRICTED FUNDS

	At 1 April <u>2019</u> £	<u>Income</u> £	<u>Expenditure</u> £	Transfer Between <u>Funds</u> £	At 31 March <u>2021</u> £
<u>Designated funds</u>					
Building works reserve	-	-	-	25,000	25,000
General funds	846,632	626,974	(603,668)	(25,000)	844,937
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	846,632	626,974	(603,668)	-	869,937
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Building works reserve

This designated fund has been set up in respect of known planned building works that are required at the charity's office building.

BRISTOL LAW CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021** (continued)

15. RESTRICTED FUNDS

	At 1 April <u>2020</u> £	<u>Income</u> £	<u>Expenditure</u> £	Transfer Between <u>Funds</u> £	At 31 March <u>2021</u> £
<u>Grants</u>					
BCC – Tackling Discrimination	-	65,288	(65,288)	-	-
BCC – ILTR	-	2,150	(2,150)	-	-
European Direct Information Centre	-	2,217	(2,217)	-	-
Children in Need	-	36,588	(36,588)	-	-
Big Lottery (Ask Us)	-	99,708	(99,708)	-	-
LEF - Justice First Fellowship	-	46,134	(46,134)	-	-
Three Guineas Trust	-	67,528	(67,528)	-	-
Nationwide	-	13,040	(13,040)	-	-
The Tudor Trust	-	11,667	(11,667)	-	-
Access to Justice	-	2,543	(2,543)	-	-
TGT Remote Volunteering Project	-	31,419	(31,419)	-	-
Therium	-	6,947	(6,947)	-	-
HMRC – Job Retention Scheme	-	12,369	(12,369)	-	-
Law Centres Network – EUSS	-	19,357	(19,357)	-	-
Law Centres Network – Justice Fund (Pooled Fund)	-	6,000	(6,000)	-	-
Good Things Foundation	-	1,925	(1,925)	-	-
	_____	_____	_____	_____	_____
	-	424,880	(424,880)	-	-
	=====	=====	=====	=====	=====

Purposes of Funds

BCC – Tackling Discrimination:

Grant to support the provision of advice and support services in relation to tackling discrimination.

BCC – ILTR

Grant to fund immigration advice.

European Direct Information Centre

EU funding for a Europe Direct Bristol Law Centre for 2018/19, providing legal advice for EU nationals in the UK during the Brexit process.

Children in Need

Grant to fund an Immigration solicitor specialising in children’s issues.

BRISTOL LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

15. RESTRICTED FUNDS (continued)

Big Lottery (Ask Us):

Funding in collaboration with Bristol CAB and 1625 Independent People to provide advice and support to vulnerable young people aged 16-25.

Legal Education Foundation - Justice First Fellowship:

Grant to fund a trainee solicitor in the provision of access to justice.

Three Guineas Trust:

Grant to fund the Legal Advocacy Support Project enabling students to support clients access ESA and PIP funding.

Nationwide

Grant to fund housing support advice.

The Tudor Trust

Grant to fund immigration advice.

Access to Justice

Grant to fund Court fees and Consultancy advice.

Three Guineas Trust Remote Volunteering Project

Grant to test of the viability of extending the volunteer legal advice service into a fully remote service.

Therium

Grant to fund a housing and employment advice telephone helpline.

HMRC – Job Retention Scheme

Grants received from HMRC to pay prescribed salary costs during the COVID 19 pandemic for staff who were furloughed.

Law Centres Network – EUSS

Funded by the Home Office EUSS Grant Scheme to support vulnerable EU citizens with complex problems or eligibility concerns in completing EUSS applications.

Law Centres Network – Justice Fund (Pooled Fund)

Grant to fund consultancy advice to other legal advice organisations.

Good Things Foundation

Grant for IT/Digital costs.

BRISTOL LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrest. Designated Funds £	Unrest. General Funds £	Total Funds £
Fund Balances at 31 March 2021 are represented by:			
Tangible Fixed Assets	-	628,905	628,905
Cash at Bank and in Hand	25,000	191,406	216,406
Other Net Current Assets/(Liabilities)	-	24,627	24,627
	_____	_____	_____
Total	25,000	869,938	869,938
	=====	=====	=====

17. RELATED PARTY TRANSACTIONS

There were no transactions with related parties during the year. At the year end the balance owed to Cabot Law CIC was £8,402 (2020 - £9,239).

18. JOINT VENTURE COMPANY

On 16 May 2014 Bristol Law Centre entered into a Joint Venture arrangement with Gloucester Law Centre and Wiltshire Law Centre in establishing Cabot Law CIC – a private company limited by guarantee without share capital.

The objects of Cabot Law CIC are to carry on activities which benefit the community and in particular (without limitation) to aid and assist the work of Law Centres in the South West of England and widen the provision of legal advice to those of limited means.

The company is not established or conducted for private gain and any surplus or assets are used principally for the benefit of the community. The reported results of Cabot Law CIC are not consolidated into the financial statements of ABLC on the basis that ABLC retains no beneficial interest in the CIC.

For the year ended 31 May 2020 Cabot Law CIC recorded a deficit of £163 and net liabilities of £878 as at 31 May 2020.

BRISTOL LAW CENTRE**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
INCOME		
Donations and legacies	11,453	15,382
Grants	839,539	679,636
Legal aid and legal fees	175,918	301,940
Investment income	50	83
Other income	24,893	17,270
	—	—
Total income for year	1,051,853	1,014,311
	—	—
EXPENDITURE		
Salaries and pension costs	785,284	720,848
Temporary staff	-	3,244
Staff recruitment	555	3,341
Staff training	3,414	13,147
Staff travel	-	668
Other staff expenses	-	866
Payments to other agencies	61,213	52,488
Client costs	44,011	59,081
Direct costs of grant funded projects	13,227	24,718
Rates and utilities	6,438	10,159
Service charges	2,119	2,018
Telephone	10,490	8,523
Insurance	4,823	4,754
Repairs and renewals	13,173	5,564
Printing, postage, stationery	11,686	16,465
Computer and IT costs	10,360	10,873
Advertising and marketing	-	4,239
Professional fees and consultancy	23,620	12,772
Audit and accountancy	7,750	5,175
Subscriptions and membership	9,837	13,501
Library	2,693	2,399
Storage & recycling	2,671	4,182
Cleaning and waste disposal	3,573	5,589
Bank charges	120	166
Depreciation	11,074	11,074
Bad debts	417	-
	—	—
Total expenditure for year	1,028,548	995,854
	—	—
SURPLUS OF INCOME OVER EXPENDITURE	23,305	18,457
	—	—