

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**

| <u>CONTENTS</u> | <u>Page</u> |
|-----------------------------------------|-------------|
| Trustees' report | 2-11 |
| Reference and administrative details | 12 |
| Independent Auditors' report | 13-16 |
| Statement of financial activities | 17 |
| Balance sheet | 18-19 |
| Cash flow statement | 20 |
| Notes to the financial statements | 21-33 |
| Detailed income and expenditure account | 34 |

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*

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.

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.

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 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 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

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 Mallings 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 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.

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 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL INCOME | | 626,973 | 424,880 | 1,051,853 | 1,014,311 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| EXPENDITURE ON: | | | | | |
| Charitable activities | 5 | 603,668 | 424,880 | 1,028,548 | 995,854 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| TOTAL EXPENDITURE | | 603,668 | 424,880 | 1,028,548 | 995,854 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Net income/(expenditure) | | 23,305 | - | 23,305 | 18,457 |
| Transfers between funds | | - | - | - | - |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Net movement in funds | 6 | 23,305 | - | 23,305 | 18,457 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 846,632 | - | 846,632 | 828,175 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Total funds carried forward | | 869,937 | - | 869,937 | 846,632 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |

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 |
| | | <hr/> | <hr/> |
| | | 628,905 | 639,979 |
| | | <hr/> | <hr/> |
| 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 |
| | | <hr/> | <hr/> |
| | | 479,687 | 388,459 |
| CREDITORS: Amounts falling due within one year | 12 | (238,655) | (181,806) |
| | | <hr/> | <hr/> |
| NET CURRENT ASSETS | | 241,032 | 206,653 |
| | | <hr/> | <hr/> |
| NET ASSETS | | 869,937 | 846,632 |
| | | <hr/> | <hr/> |
| THE FUNDS OF THE CHARITY: | | | |
| Restricted | 15 | - | - |
| Unrestricted | | | |
| General | 14 | 844,937 | 846,632 |
| Designated | 14 | 25,000 | - |
| | | <hr/> | <hr/> |
| TOTAL CHARITY FUNDS | | 869,937 | 846,632 |
| | | <hr/> | <hr/> |

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 | (-) | (-) |
| | <hr/> | <hr/> |
| Cash provided by investing activities | - | - |
| | <hr/> | <hr/> |
| Increase/(decrease) in cash & cash equivalents | 121,940 | 6,678 |
| | <hr/> | <hr/> |
| <i>Cash & cash equivalents at beginning of year</i> | 94,466 | 87,788 |
| | <hr/> | <hr/> |
| <i>Cash & cash equivalents at end of year</i> | 216,406 | 94,466 |
| | <hr/> | <hr/> |
| <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 |
| | <hr/> | <hr/> |
| | 121,940 | 6,678 |
| | <hr/> | <hr/> |

**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 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL INCOME | 427,796 | 586,515 | 1,014,311 |
| | <hr/> | <hr/> | <hr/> |
| EXPENDITURE ON: | | | |
| Charitable activities | 409,339 | 586,515 | 995,854 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL EXPENDITURE | 409,339 | 586,515 | 995,854 |
| | <hr/> | <hr/> | <hr/> |
| Net income/(expenditure) | 18,457 | - | 18,457 |
| Transfers between funds | - | - | - |
| | <hr/> | <hr/> | <hr/> |
| Net income/(expenditure) and net movement in funds | 18,457 | - | 18,457 |
| | <hr/> | <hr/> | <hr/> |

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 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 11,453 | - | 11,453 | 15,382 |
| | <hr/> | <hr/> | <hr/> | <hr/> |

BRISTOL LAW CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

4. GRANTS RECEIVED

| | Unrestricted Funds £ | Restricted Funds £ | Total 2021 £ | Total 2020 £ |
|-----------------------------------------------------|----------------------------|--------------------------|--------------------|--------------------|
| 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> |

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 |
| | <hr/> | <hr/> |
| AMORTISATION | | |
| At 1 April 2020 | 3,336 | 3,336 |
| Charge for the year | 3,336 | 3,336 |
| | <hr/> | <hr/> |
| At 31 March 2021 | 6,672 | 6,672 |
| | <hr/> | <hr/> |
| NET BOOK VALUE | | |
| At 31 March 2021 | - | - |
| | <hr/> | <hr/> |
| At 31 March 2020 | 3,336 | 3,336 |
| | <hr/> | <hr/> |

9. TANGIBLE ASSETS

| | Land & Building £ | Total £ |
|--------------------------------------|-------------------------|------------|
| COST | | |
| Brought forward and at 31 March 2021 | 644,381 | 644,381 |
| | <hr/> | <hr/> |
| DEPRECIATION | | |
| At 1 April 2020 | 7,738 | 7,738 |
| Charge for the year | 7,738 | 7,738 |
| | <hr/> | <hr/> |
| At 31 March 2021 | 15,476 | 15,476 |
| | <hr/> | <hr/> |
| NET BOOK VALUE | | |
| At 31 March 2021 | 628,905 | 628,905 |
| | <hr/> | <hr/> |
| At 31 March 2020 | 636,643 | 636,643 |
| | <hr/> | <hr/> |

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/> |

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.

**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.

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 |
| | <hr/> | <hr/> | <hr/> |
| Total | 25,000 | 869,938 | 869,938 |
| | <hr/> | <hr/> | <hr/> |

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 |
| | <hr/> | <hr/> |
| Total income for year | 1,051,853 | 1,014,311 |
| | <hr/> | <hr/> |
| 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 | - |
| | <hr/> | <hr/> |
| Total expenditure for year | 1,028,548 | 995,854 |
| | <hr/> | <hr/> |
| SURPLUS OF INCOME OVER EXPENDITURE | 23,305 | 18,457 |
| | <hr/> | <hr/> |